



STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

APRIL 2021



QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 14 May 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.

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	375 750 311	1 887 461 915	1 899 730 875
Adjustment Budget	453 880 004	1 831 031 182	1 834 273 123
Plan to Date (SDBIP)	323 370 499	1 452 345 270	1 522 356 500
Actual	253 561 422	1 071 624 900	1 409 896 487
Variance to SDBIP	(69 809 077)	(380 720 369)	(112 460 013)
Year to date % Variance to SDBIP	-21.59%	-26.21%	-7.39%

MONTHLY BUDGET STATEMENT FOR APRIL 2021

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

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

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
R thousands									
Financial Performance									
Property rates	365 675	392 239	399 239	27 033	340 362	332 699	7 663	2%	399 239
Service charges	880 126	1 072 778	1 009 778	76 082	742 695	841 481	(98 786)	-12%	1 009 778
Investment revenue	40 472	37 870	22 870	1 191	17 073	19 059	(1 986)	-10%	22 870
Transfers and subsidies	160 652	178 547	207 289	2 883	190 383	166 537	23 847	14%	207 289
Other own revenue	160 312	218 297	195 097	4 005	119 382	162 581	(43 198)	-27%	195 097
Total Revenue (excluding capital transfers and contributions)	1 607 237	1 899 731	1 834 273	111 193	1 409 896	1 522 357	(112 460)	-7%	1 834 273
Employee costs	495 905	579 439	532 497	42 387	448 254	437 340	10 913	2%	532 497
Remuneration of Councillors	19 121	21 133	21 133	1 540	15 310	17 610	(2 300)	-13%	21 133
Depreciation & asset impairment	191 851	205 628	200 779	-	4	144 208	(144 204)	-100%	200 779
Finance charges	38 907	39 349	31 649	-	14 576	21 184	(6 608)	-31%	31 649
Materials and bulk purchases	476 298	523 902	496 686	5 388	321 439	412 847	(91 408)	-22%	496 444
Transfers and subsidies	10 855	10 069	11 073	82	9 937	9 191	746	8%	11 073
Other expenditure	421 449	507 944	537 075	34 091	262 106	409 964	(147 859)	-36%	537 357
Total Expenditure	1 654 386	1 887 463	1 830 891	83 487	1 071 625	1 452 345	(380 720)	-26%	1 830 931
Surplus/(Deficit)	(47 149)	12 267	3 382	27 706	338 272	70 011	268 260	383%	3 342
Transfers and subsidies - capital (monetary allocations)	124 223	113 429	84 282	6 557	49 782	64 838	(15 055)	-23%	84 282
Contributions & Contributed assets	10 427	-	11 697	5 059	10 078	9 748	330	3%	11 697
Surplus/(Deficit) after capital transfers & contributions	87 501	125 696	99 361	39 321	398 132	144 597	253 535	175%	99 321
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	87 501	125 696	99 361	39 321	398 132	144 597	253 535	175%	99 321
Capital expenditure & funds sources									
Capital expenditure	408 562	375 750	453 880	45 879	253 561	323 370	(69 809)	-22%	453 880
Capital transfers recognised	127 877	145 341	84 282	372	50 787	61 680	(10 894)	-18%	84 282
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	13 471	102 780	120 000	21 514	48 396	82 980	(34 584)	-42%	120 000
Internally generated funds	248 240	127 630	249 598	23 993	154 379	178 711	(24 332)	-14%	249 598
Total sources of capital funds	389 588	375 750	453 880	45 879	253 561	323 370	(69 809)	-22%	453 880
Financial position									
Total current assets	710 439	1 124 779	698 237	-	699 315	-	-	-	698 737
Total non current assets	5 679 141	6 147 669	6 230 648	-	5 932 698	-	-	-	6 230 648
Total current liabilities	407 397	452 872	386 000	-	224 234	-	-	-	386 540
Total non current liabilities	554 003	849 515	849 515	-	554 003	-	-	-	849 515
Community wealth/Equity	5 428 180	5 594 007	5 693 953	-	5 853 777	-	-	-	5 594 007
Cash flows									
Net cash from (used) operating	775 369	1 607 806	1 121 236	69 658	318 781	(942 918)	(1 261 899)	134%	(1 121 236)
Net cash from (used) investing	(132 972)	(375 773)	(453 880)	(33 970)	397 702	(323 370)	(721 072)	223%	(453 880)
Net cash from (used) financing	-	(102 780)	-	131	(12 993)	(82 980)	(69 987)	84%	(120 000)
Cash/cash equivalents at the month/year end	1 207 654	764 059	302 161	-	338 296	(1 714 462)	(2 052 758)	120%	(2 060 310)
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	81 377	7 805	5 352	199 509	-	-	-	-	294 043
Creditors Age Analysis									
Total Creditors	77 197	-	-	-	-	-	-	-	77 197

MONTHLY BUDGET STATEMENT FOR APRIL 2021

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

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

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	1									
Revenue - Functional										
Governance and administration		488 890	495 016	499 378	28 818	428 488	415 870	12 618	3%	499 378
Executive and council		868	706	1 023	37	503	779	(276)	-35%	1 023
Finance and administration		488 022	494 310	498 355	28 781	427 985	415 091	12 894	3%	498 355
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		152 633	257 793	188 850	19 592	116 371	151 620	(35 249)	-23%	188 850
Community and social services		15 697	16 882	17 473	778	7 659	10 345	(2 686)	-26%	17 473
Sport and recreation		2 700	8 915	3 361	398	1 020	2 085	(1 066)	-51%	3 361
Public safety		125 347	166 187	150 918	21 603	90 215	124 979	(34 764)	-28%	150 918
Housing		8 890	65 809	17 098	(3 187)	17 478	14 211	3 266	23%	17 098
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		68 252	23 815	62 620	13 606	32 847	47 191	(14 344)	-30%	62 620
Planning and development		64 468	11 220	35 558	5 157	10 488	28 861	(18 374)	-64%	35 558
Road transport		2 942	12 465	26 931	8 440	21 518	18 221	3 298	18%	26 931
Environmental protection		841	131	131	9	841	109	732	673%	131
Trading services		1 032 011	1 236 429	1 179 199	80 801	891 959	982 072	(90 113)	-9%	1 179 199
Energy sources		593 253	757 248	727 624	51 984	530 433	606 297	(75 863)	-13%	727 624
Water management		196 651	191 604	173 079	15 240	133 927	143 945	(10 018)	-7%	173 079
Waste water management		152 991	177 313	165 784	8 073	132 247	138 153	(5 906)	-4%	165 784
Waste management		89 117	110 265	112 711	5 503	95 352	93 677	1 675	2%	112 711
Other	4	100	107	207	9	91	189	(98)	-52%	207
Total Revenue - Functional	2	1 741 887	2 013 160	1 930 252	142 826	1 469 757	1 596 942	(127 185)	-8%	1 930 252
Expenditure - Functional										
Governance and administration		248 982	329 110	305 756	28 491	206 714	249 524	(42 810)	-17%	305 756
Executive and council		56 361	56 162	52 122	8 980	40 466	39 725	740	2%	52 122
Finance and administration		181 151	258 354	239 040	17 209	156 563	197 637	(41 074)	-21%	239 040
Internal audit		11 470	14 595	14 595	2 301	9 685	12 162	(2 477)	-20%	14 595
Community and public safety		335 893	406 547	405 733	19 286	204 904	286 641	(81 737)	-29%	406 081
Community and social services		33 120	39 532	43 900	2 064	22 296	30 130	(7 833)	-26%	43 999
Sport and recreation		43 759	49 049	49 561	2 980	33 639	40 855	(7 216)	-18%	49 681
Public safety		226 844	281 078	274 538	12 278	129 584	185 663	(56 078)	-30%	274 538
Housing		32 170	36 888	37 735	1 964	19 384	29 994	(10 609)	-35%	37 863
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		170 062	215 381	206 682	9 832	114 378	170 207	(55 828)	-33%	206 574
Planning and development		61 996	89 452	81 004	4 388	60 191	66 798	(6 607)	-10%	80 645
Road transport		91 373	97 635	98 746	4 193	41 450	81 594	(40 143)	-49%	99 196
Environmental protection		16 693	28 294	26 932	1 251	12 737	21 814	(9 078)	-42%	26 732
Trading services		899 300	936 301	912 636	26 617	545 629	745 820	(200 191)	-27%	912 296
Energy sources		507 135	537 272	524 796	8 568	325 377	435 712	(110 335)	-25%	524 573
Water management		129 753	148 325	127 903	3 722	66 211	102 303	(36 091)	-35%	127 903
Waste water management		143 163	145 692	141 329	6 125	82 706	111 441	(28 734)	-26%	140 758
Waste management		119 248	105 013	118 609	8 201	71 333	96 364	(25 031)	-28%	119 062
Other		148	124	224	-	-	154	(154)	-100%	224
Total Expenditure - Functional	3	1 654 386	1 887 463	1 831 031	84 225	1 071 625	1 452 345	(380 720)	-26%	1 830 931
Surplus/ (Deficit) for the year		87 501	125 696	99 221	58 601	398 132	144 597	253 535	175%	99 321

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 APRIL 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) - M10 April

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
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		(10 601)	–	328	–	–	197	(197)	-100.0%	328
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		23 949	81 766	30 799	(10 273)	14 731	26 659	(11 928)	-44.7%	30 799
Vote 3 - INFRASTRUCTURE SERVICES		1 094 404	1 246 146	1 228 147	101 571	929 744	1 018 466	(88 722)	-8.7%	1 228 147
Vote 4 - COMMUNITY AND PROTECTION SERVICES		143 439	192 985	172 752	22 956	100 179	138 243	(38 064)	-27.5%	172 752
Vote 5 - CORPORATE SERVICES		(25 053)	4 303	5 492	310	3 621	4 415	(794)	-18.0%	5 492
Vote 6 - FINANCIAL SERVICES		515 086	487 960	490 895	28 365	421 482	408 963	12 520	3.1%	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]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	1 741 225	2 013 160	1 928 413	142 929	1 469 757	1 596 942	(127 185)	-8.0%	1 928 413
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		29 595	47 884	44 812	3 785	24 847	37 110	(12 264)	-33.0%	44 812
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		69 991	105 954	96 986	4 895	59 471	79 182	(19 711)	-24.9%	96 986
Vote 3 - INFRASTRUCTURE SERVICES		993 090	1 082 795	1 056 140	30 787	592 180	841 239	(249 059)	-29.6%	1 056 020
Vote 4 - COMMUNITY AND PROTECTION SERVICES		345 781	359 246	361 162	19 502	208 556	273 428	(64 872)	-23.7%	361 182
Vote 5 - CORPORATE SERVICES		157 137	181 001	180 072	16 890	112 380	146 295	(33 915)	-23.2%	180 072
Vote 6 - FINANCIAL SERVICES		58 748	110 584	91 859	8 365	74 191	75 091	(900)	-1.2%	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]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1 654 343	1 887 463	1 831 031	84 225	1 071 625	1 452 345	(380 720)	-26.2%	1 830 931
Surplus/ (Deficit) for the year	2	86 882	125 696	97 381	58 704	398 132	144 596	253 535	175.3%	97 482

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 APRIL 2021

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

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

Description	Ref	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										
Revenue By Source										
Property rates		365 675	392 239	399 239	27 033	340 362	332 699	7 663	2%	399 239
Service charges - electricity revenue		562 275	707 441	674 441	48 438	490 407	562 034	(71 628)	-13%	674 441
Service charges - water revenue		171 632	168 720	148 720	14 507	113 340	123 933	(10 594)	-9%	148 720
Service charges - sanitation revenue		83 262	118 312	108 312	7 850	76 619	90 260	(13 641)	-15%	108 312
Service charges - refuse revenue		62 957	78 305	78 305	5 286	62 331	65 254	(2 923)	-4%	78 305
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10 275	16 292	10 592	765	9 574	8 827	747	8%	10 592
Interest earned - external investments		40 472	37 870	22 870	1 191	17 073	19 059	(1 986)	-10%	22 870
Interest earned - outstanding debtors		9 197	13 281	13 281	984	8 682	11 068	(2 386)	-22%	13 281
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		100 025	140 881	130 881	388	82 059	109 067	(27 008)	-25%	130 881
Licences and permits		5 862	5 503	5 503	617	4 098	4 586	(488)	-11%	5 503
Agency services		2 664	2 931	2 931	222	2 058	2 442	(385)	-16%	2 931
Transfers and subsidies		160 652	178 547	207 289	2 883	190 383	166 537	23 847	14%	207 289
Other revenue		32 288	39 408	31 908	1 029	12 911	26 590	(13 679)	-51%	31 908
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 607 237	1 899 731	1 834 273	111 193	1 409 896	1 522 357	(112 460)	-7%	1 834 273
Expenditure By Type										
Employee related costs		495 905	579 439	532 497	42 387	448 254	437 340	10 913	2%	532 497
Remuneration of councillors		19 121	21 133	21 133	1 540	15 310	17 610	(2 300)	-13%	21 133
Debt impairment		123 187	74 007	74 007	10	227	61 673	(61 446)	-100%	74 007
Depreciation & asset impairment		191 851	205 628	200 779	-	4	144 208	(144 204)	-100%	200 779
Finance charges		38 907	39 349	31 649	-	14 576	21 184	(6 608)	-31%	31 649
Bulk purchases		445 621	482 196	451 196	3 545	298 588	376 738	(78 151)	-21%	451 196
Other materials		30 677	41 706	45 490	1 843	22 852	36 109	(13 257)	-37%	45 248
Contracted services		183 453	245 478	262 000	18 212	165 179	211 739	(46 560)	-22%	262 287
Transfers and subsidies		10 855	10 069	11 073	82	9 937	9 191	746	8%	11 073
Other expenditure		115 519	188 459	201 067	15 876	96 872	136 553	(39 680)	-29%	201 063
Loss on disposal of PPE		(710)	-	-	(7)	(172)	-	(172)	#DIV/0!	-
Total Expenditure		1 654 386	1 887 463	1 830 891	83 487	1 071 625	1 452 345	(380 720)	-26%	1 830 931
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(47 149)	12 267	3 382	27 706	338 272	70 011	268 260	0	3 342
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	84 282	6 557	49 782	64 838	(15 055)	(0)	84 282
Transfers and subsidies - capital (in-kind - all)		10 427	-	11 697	5 059	10 078	9 748	330	0	11 697
Surplus/(Deficit) after capital transfers & contributions		87 501	125 696	99 361	39 321	398 132	144 597	-	-	99 321
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		87 501	125 696	99 361	39 321	398 132	144 597	-	-	99 321
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		87 501	125 696	99 361	39 321	398 132	144 597	-	-	99 321
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		87 501	125 696	99 361	39 321	398 132	144 597			99 321

MONTHLY BUDGET STATEMENT FOR APRIL 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 30 April 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	392 239 042	399 239 042	332 669 200	340 362 410	7 663 210	2%	33 269 920	27 032 743	(6 237 177)	-19%
Service charges - electricity revenue	707 441 166	674 441 162	562 034 280	490 406 662	(71 627 618)	-13%	56 203 428	48 437 870	(7 765 558)	-14%
Service charges - water revenue	168 720 115	148 720 115	123 933 420	113 339 638	(10 593 782)	-9%	12 393 342	14 507 243	2 113 901	17%
Service charges - sanitation revenue	118 311 571	108 311 571	90 259 630	76 618 551	(13 641 079)	-15%	9 029 963	7 850 380	(1 175 583)	-13%
Service charges - refuse revenue	78 304 939	78 304 939	65 254 120	62 330 629	(2 923 491)	-4%	6 525 412	5 286 444	(1 238 968)	-19%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	16 292 168	10 592 168	8 826 780	9 574 025	747 245	8%	882 678	765 352	(117 326)	-13%
Interest earned - external investments	37 870 453	22 870 453	19 058 700	17 073 130	(1 985 570)	-10%	1 905 870	1 190 930	(714 940)	-38%
Interest earned - outstanding debtors	13 281 347	13 281 347	11 067 800	8 682 117	(2 385 683)	-22%	1 106 780	983 825	(122 955)	-11%
Fines, penalties and forfeits	140 880 961	130 880 961	109 067 470	82 059 096	(27 008 374)	-25%	10 908 747	388 128	(10 518 619)	-96%
Licences and permits	5 502 903	5 502 903	4 585 760	4 097 848	(487 912)	-11%	458 576	616 537	157 961	34%
Agency services	2 930 946	2 930 946	2 442 460	2 057 808	(384 652)	-16%	244 246	221 685	-	-
Transfers and subsidies	178 547 000	207 289 254	166 536 640	190 383 286	23 846 646	14%	17 924 275	2 882 985	(15 041 290)	-84%
Other revenue	39 408 264	31 908 262	26 590 240	12 911 287	(13 678 953)	-51%	2 659 024	1 029 163	(1 629 861)	-61%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	1 899 730 875	1 834 273 123	1 522 356 500	1 409 896 487	(112 460 013)	-7%	153 506 261	111 193 296	-42 290 414	-28%

MONTHLY BUDGET STATEMENT FOR APRIL 2021

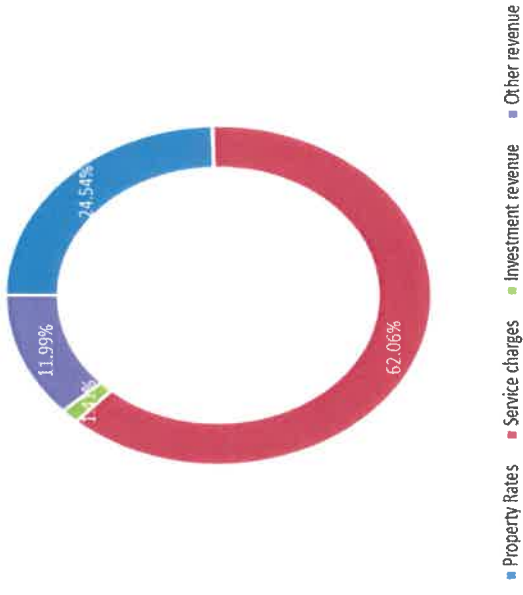
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists mainly of service charges at 62.06 per cent of the R1 626 983 869 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 R10 593 782 less water charges than initially anticipated. This underperformance equates to nearly 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 (R3 282 184) and the sale of conventional water (R4 379 232). An increase has however been noted over the last 4 months reflecting billings of R53 826 444 compared to the R59 513 194 billed over the 6 month period covering July until December 2020 as the local economy is recovering. If the current trend continues it is probable that the municipality will realise R144 007 566 or 97 per cent of its R148 720 115 adjustment budget. However a possible third wave could impact the economic recovery.

3.2 Service charges - electricity revenue

The municipality has billed R71 627 618 less electricity charges than initially anticipated. The largest under performance relates to Industrial consumption (R21 611 138), low usage during peak times reflected for the time of use tariffs (R33 469 733) and the Commercial conventional users (R4 213 940). It is evident that this service charge has been adversely affected by the COVID-19 lockdown regulations and its concomitant impact on the economy. An increase in consumption is however anticipated over the winter months.

3.3 Service charges - sanitation revenue

The municipality has billed R13 641 079 less sanitation charges than initially anticipated. The largest under performance has been noted for the industrial waste water at R10 761 416. When taking into account the average monthly utilisation of the service, the risk exist that the municipality will only realise 94 per cent or R102 158 068 of 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 – external investments

An under performance was noted for interest earned – external investments to the amount of R1 985 570. 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 year.

3.5 Interest earned - outstanding debtors

An underperformance was noted for the interest levied on outstanding debtors to the amount of R2 385 683. 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.

3.6 Fines, penalties and forfeits

An underperformance was noted to the amount of R27 008 374. The recognition of traffic fines in terms of iGRAP 1 for April 2021 was not processed on the financial system. An improvement will therefore be noted in the next reporting period. 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.

3.7 Licences and permits

An underperformance was noted for licenses and permits to the amount of R487 912. 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.

3.8 Agency services

An underperformance is noted for agency services to the amount of R384 652. The underperformance is due to the under collection in traffic fines which directly affects the billing of the agency for services provided.

3.9 Other revenue

An under performance is noted for other revenue to the amount of R13 678 953. The under performance is mainly due to the following;

- Sale of goods and rendering of services: Parking fees revenue amounted to R6 250 000 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 R2 625 922 less than initially anticipated. This line item is dependent on demand and is therefore not within the ambit of control of the municipality.

MONTHLY BUDGET STATEMENT FOR APRIL 2021

4. Operating Expenditure

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

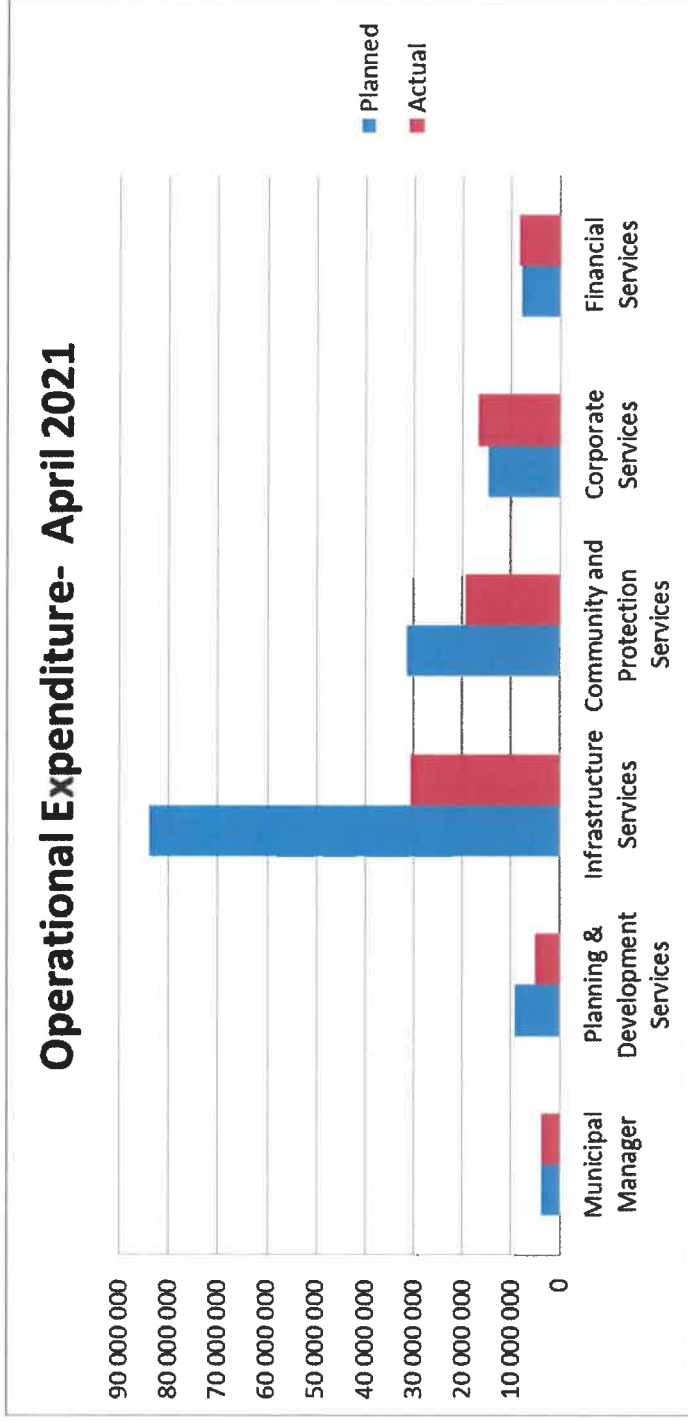
Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget
Municipal Manager	47 883 653	44 811 506
Planning & Development Services	105 524 846	96 986 122
Infrastructure Services	1 082 794 555	1 056 140 371
Community and Protection Services	359 246 177	361 162 417
Corporate Services	181 428 720	180 072 266
Financial Services	110 583 964	91 858 500
TOTALS	1 887 461 915	1 831 031 182

Year To Date	
Planned	Actuals
37 110 341	24 846 596
79 181 979	59 471 294
841 238 801	592 180 094
273 428 438	208 556 429
146 294 931	112 379 548
75 090 780	74 190 939
1 452 345 270	1 071 624 900

April 2021	
Planned	Actuals
3 785 113	3 785 193
9 130 471	4 894 812
83 754 140	30 786 914
31 493 097	19 502 304
14 694 163	16 890 476
7 761 662	8 364 909
150 618 646	84 224 608

April 2021 Variance (Actual - Plan)	Variance %
80	0%
(4 235 659)	-46%
(52 967 226)	-63%
(11 990 793)	-38%
2 196 313	15%
603 247	8%
(66 394 038)	-44%



Operating Expenditure Variance Report

Cognisance should be taken of the fact that large variances are evident per directorate due to no depreciation being processed to date. Depreciation equates to a year to date budget projection of R144 208 190. Depreciation will be processed on the financial system once the 2019/20 audit has been finalised.

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 R79 181 979 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R59 471 294 which resulted in an underspending of R19 710 685. The items that attributed to the underspending are as follows:

4.2.1 Outsourced Services: Professional Staff

The user department planned to spend the adjusted budget allocation of R540 000. No spending has been incurred to date. The user department indicated that a formal quotation for the appointment of a quantity surveyor, to the amount of R180 000, will serve before the Bid Adjudication Committee on 7 May 2021. A service provider has been appointed for the future development of the Rhenish Complex to the amount of R197 685.

4.2.2 Business and Advisory: Project Management (Planning and Development General)

The user department planned to spend R1 751 108 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.
- A service provider has been appointed for the site development plan of Groendal (FQ 102/21). An inception meeting will be held on 4 May 2021. All funds will be utilised.

4.2.3 Business and Advisory: Project Management (Sub-Economical Scheme 3:124 Houses)

The user department planned to spend R810 234 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 have adversely been affected by the COVID-19 lockdown regulations as the Deeds office is not back to its 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.

4.2.4 Contractors: Management of Informal Settlements

The user department planned to spend R902 940 of the adjusted budget. The year to date actual expenditure incurred amounted to R606 914. The user department indicated that all funds will be utilised by 30 June 2021.

4.2 Community and Protection Services

The Community and Protection Services directorate planned to spend R273 428 438 of the adjusted budget. The year to date actual expenditure incurred amounted to R208 556 429 which resulted in an underspending of R64 872 009. 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 353 250 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 914 940 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 088 136. 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. The remaining uncommitted funds of approximately R600 000 will be re-allocated to other projects where urgent maintenance is required.

4.3.3 Contractors: Forestry (Street Trees)

The user department planned to spend R2 622 479 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 787 783. The user department indicated that the funds will be spent on the maintenance of trees within Stellenbosch.

4.3.4 Contractors: Forestry (Commonage And Plantations)

The user department planned to spend R1 500 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R69 543. The user department indicated that the contractor is on site and the first invoice will be submitted during the first week of May 2021.

4.3.5 Outsourced Services: Traffic Fines Management

The user department planned to spend R7 564 180 of the adjusted budget. The year to date actual expenditure incurred amounted to R5 968 016. 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 a concomitant effect on the expenditure had incurred.

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

The user department planned to spend R814 170 of the adjusted budget. The year to date actual expenditure incurred amounted to R176 858. The user department indicated that difficulty has been experienced with the evaluation of the tender due to the tenderers not supplying samples with their bids. Uniforms will therefore be procured through existing formal quotations.

4.3.7 Inventory Consumed: Materials and Supplies

The user department planned to spend R2 166 670 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 281 787. The user department indicated that additional orders will be issued during May 2021.

4.3 Infrastructure Services

The Infrastructure Services directorate planned to spend R841 238 801 of the adjusted budget. The year to date actual expenditure incurred amounted to R592 180 094 which resulted in an underspending of R249 058 706. The items that attributed to the under spending are as follows:

4.4.1 Electricity: ESKOM

The user department planned to spend R358 544 810 of the adjusted budget. The year to date actual expenditure incurred amounted to R277 645 397. 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 to the amount of R33 772 838 has been received and will be submitted for payment.

4.4.2 Contractors: Prepaid Electricity Vendors

The user department planned to spend R8 141 120 of the adjusted budget. The year to date actual expenditure incurred amounted to R4 909 910. Orders amounting to R2 829 977 have been loaded on the financial system. Invoices to the amount of R49 673 have been received and will be submitted for payment during May 2021. An improvement will therefore be noted during the next reporting period.

4.4.3 Outsourced Services: Refuse Removal (Landfill site)

The user department planned to spend R13 833 340 of the adjusted budget. The year to date actual expenditure incurred amounted to R10 066 379. Orders to the amount of R5 473 085 have been loaded on the financial system. An invoice to the amount of R521 414 have been received and will be submitted for payment during the first week of May 2021.

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

The user department planned to spend R6 899 900 of the adjusted budget. The year to date actual expenditure incurred amounted to R5 575 135. Orders to the amount of R2 396 540 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. An invoice to the amount of R105 801 will be submitted for payment during the first week of May 2021.

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

The user department planned to spend R996 560 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 (Sewerage Pump Station)

The user department planned to spend R1 063 910 of the adjusted budget. The year to date actual expenditure incurred amounted to R218 801. Orders to the

amount of R22 195 have been loaded on the financial system. The department indicated that an improvement will be noted in the ensuing months.

4.4 Corporate Services

The Corporate Services directorate planned to spend R146 294 931 of the adjusted budget. The year to date actual expenditure incurred amounted to R112 379 548 which resulted in an underspending of R33 915 383. The items that attributed to the under spending are as follows:

4.5.1 Contractors: Maintenance of Buildings and Facilities

The user department planned to spend R1 014 390 of the adjusted budget. The year to date actual expenditure incurred amounted to R328 603. The user department indicated that all funds will be spent by the end of the financial year.

4.5.2 Seminars, Conferences, Workshops and Events: Nation

The user department planned to spend R3 904 530 of the adjusted budget. The year to date actual expenditure incurred amounted to R2 095 033. 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 internal bursaries have been finalised.

4.5.3 Other Transfers (Cash): Bursaries (Non-Employee)

The user department planned to spend R550 080 of the adjusted budget. No spending has been incurred to date. The user department indicated that the bursary approvals have been submitted to the Municipal Manager. Due to some students receiving funding from another source a revised listing needs to be compiled and will be submitted for final approval.

4.5.4 Legal Cost: Legal Advice and Litigation

The user department planned to spend R6 750 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R5 652 492. The user department indicated that various legal processes are in progress and the budget allocation will be fully utilised.

4.5.5 External Computer Service: Software Licences

The user department planned to spend R13 083 320 of the adjusted budget. The year to date actual expenditure incurred amounted to R11 680 930. The user department indicated that invoices to the amount of R2 872 521 have been received and will be submitted for payment during May 2021. An improvement will therefore be reflected in the next reporting period.

4.5.6 External Computer Service: Specialised Computer Service

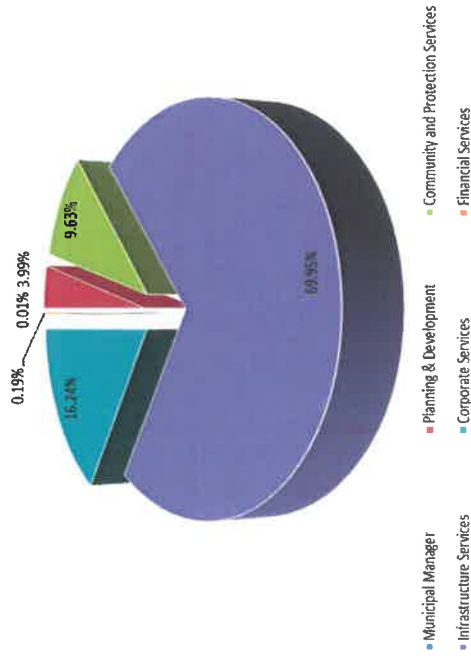
The user department planned to spend R1 673 330 of the adjusted budget. The year to date actual expenditure incurred amounted to R427 536. The user department indicated that tender number BSM 27/21 for the office 365 migration project has been concluded and the service provider has been appointed. All funds will be spent.

5 Capital Expenditure

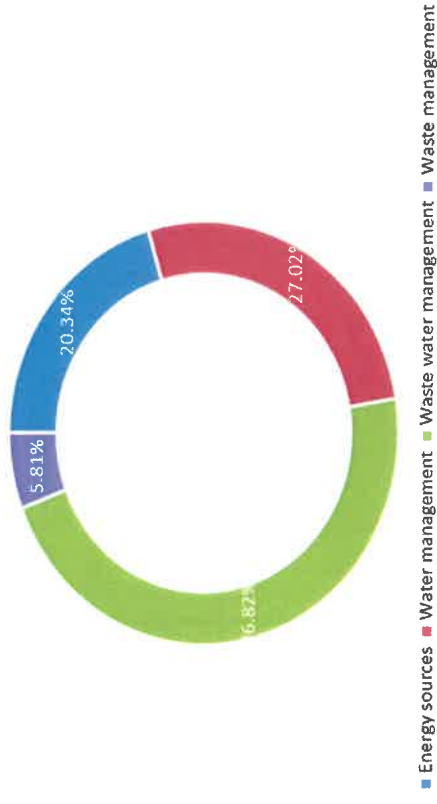
Stellenbosch municipality vested the majority of the 2020/21 capital budget in trading services (R218 272 050 or 48.09 per cent of the R453 880 004 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in waste water management infrastructure (R102 198 098 or 46.82 per cent of the R218 272 050 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



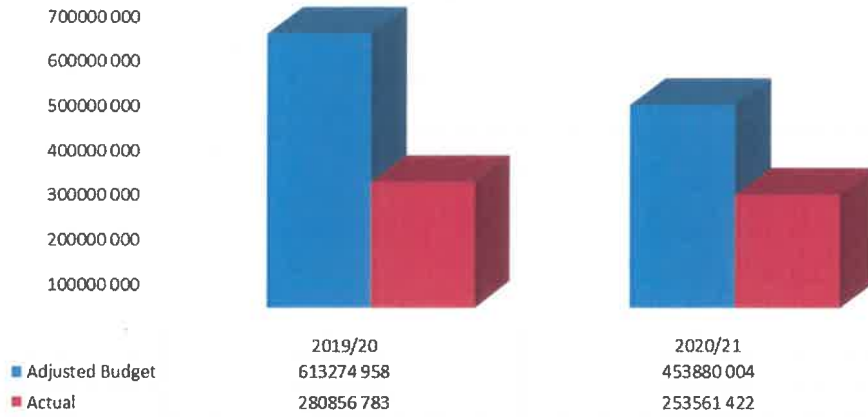
MONTHLY BUDGET STATEMENT FOR APRIL 2021

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

Directorate	Amended Budget	Capital Expenditure					Actuals + Commitments & Provisional	Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional		
Municipal Manager	40 000	40 000	25 174	3 111	11 108	39 393	62.93%	
Planning & Development	18 088 077	10 655 058	1 612 106	1 877 432	33 723	3 523 262	8.91%	
Community and Protection Services	43 713 746	25 548 888	21 621 073	17 735 419	1 292 874	40 649 366	49.46%	
Infrastructure Services	317 493 025	227 043 239	165 762 114	106 583 904	1 943 933	274 289 951	52.21%	
Corporate Services	73 695 156	59 449 659	64 389 877	4 684 692	337 323	69 411 893	87.37%	
Financial Services	850 000	633 655	151 078	108 496	514 800	774 375	17.77%	
TOTALS	453 880 004	323 370 499	253 561 422	130 993 055	4 133 762	388 688 238	55.87%	

MONTHLY BUDGET STATEMENT FOR APRIL 2021

Year-On-Year Capital Comparison



Detail	2019/20	2020/21
Adjusted Budget	613 274 958	453 880 004
Actual	280 856 783	253 561 422
Actual % Spent	45.80%	55.87%

MONTHLY BUDGET STATEMENT FOR APRIL 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) - M10 April

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		35	40	40	3	25	40	(15)	-37%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		2 544	2 000	10 626	-	-	1 810	(1 810)	-100%	4 787
Vote 3 - INFRASTRUCTURE SERVICES		60 642	60 880	135 876	9 588	49 623	57 843	(8 220)	-14%	87 150
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 769	11 690	24 338	5 617	13 977	11 723	2 254	19%	22 613
Vote 5 - CORPORATE SERVICES		1 090	8 100	18 818	628	4 571	6 401	(1 829)	-29%	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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	73 080	82 710	189 698	15 836	68 197	77 817	(9 620)	-12%	123 955
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		6 279	10 311	7 462	77	1 612	8 845	(7 233)	-82%	13 301
Vote 3 - INFRASTRUCTURE SERVICES		229 376	256 380	181 617	26 295	116 139	169 200	(53 061)	-31%	230 343
Vote 4 - COMMUNITY AND PROTECTION SERVICES		22 687	15 950	19 376	696	7 644	13 826	(6 182)	-45%	21 101
Vote 5 - CORPORATE SERVICES		83 854	9 550	54 877	2 972	59 819	53 049	6 770	13%	64 330
Vote 6 - FINANCIAL SERVICES		(6 714)	850	850	3	151	634	(483)	-76%	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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	335 482	293 040	264 182	30 043	185 364	245 554	(60 189)	-25%	329 925
Total Capital Expenditure	3	408 562	375 750	453 880	45 879	253 561	323 370	(69 809)	-22%	453 880
Capital Expenditure - Functional Classification										
Governance and administration		78 264	18 540	74 585	3 606	64 566	80 123	4 443	7%	74 585
Executive and council		35	40	40	3	25	40	(15)	-37%	40
Finance and administration		78 230	18 500	74 545	3 603	64 541	60 083	4 458	7%	74 545
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		33 595	34 581	50 111	6 249	20 556	28 999	(8 443)	-29%	50 111
Community and social services		1 705	3 190	2 818	154	1 905	2 232	(327)	-15%	2 818
Sport and recreation		11 298	14 330	17 646	1 086	8 864	12 520	(3 656)	-29%	17 646
Public safety		17 186	6 700	18 466	4 931	8 894	7 852	1 043	13%	18 466
Housing		3 405	10 361	11 182	77	893	6 395	(5 502)	-86%	11 182
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		91 027	108 360	110 912	10 602	59 598	70 828	(11 232)	-16%	110 912
Planning and development		23 763	52 540	31 415	1 576	16 156	19 795	(3 639)	-18%	31 415
Road transport		67 264	54 020	76 433	8 964	41 783	48 419	(6 635)	-14%	76 433
Environmental protection		-	1 800	3 064	62	1 657	2 614	(957)	-37%	3 064
Trading services		205 675	214 270	218 272	25 422	108 843	163 421	(54 577)	-33%	218 272
Energy sources		45 332	43 475	44 399	1 929	14 769	37 511	(22 742)	-61%	44 399
Water management		31 495	53 380	58 984	5 068	20 760	36 018	(15 258)	-42%	56 511
Waste water management		100 922	109 670	102 198	17 935	64 209	78 582	(14 373)	-18%	104 670
Waste management		27 926	7 745	12 692	490	9 105	11 310	(2 204)	-19%	12 692
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	408 562	375 750	453 880	45 879	253 561	323 370	(69 809)	-22%	453 880
Funded by:										
National Government		62 049	63 690	57 481	3 128	38 991	45 933	(6 942)	-15%	57 481
Provincial Government		65 676	49 739	26 800	758	10 792	15 747	(4 955)	-31%	26 800
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		151	31 912	-	(3 515)	1 004	-	1 004	#DIV/0!	-
Transfers recognised - capital		127 877	145 341	84 282	372	50 787	61 680	(10 894)	-18%	84 282
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	13 471	102 780	120 000	21 514	48 396	82 980	(34 584)	-42%	120 000
Internally generated funds	6	248 240	127 630	249 598	23 993	154 379	178 711	(24 332)	-14%	249 598
Total Capital Funding		389 588	375 750	453 880	45 879	253 561	323 370	(69 809)	-22%	453 880

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 R10 655 058 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 612 106. This resulted in an under performance of R9 042 952. The projects that attributed to the underperformance 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 R469 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 take place on 15 May 2021. Any savings on the project will be transferred to the Furniture tools and equipment ukey, in order to be utilised for the procurement of office furniture.

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 have been concluded and the outstanding issue, pertaining to the preliminary and general costs with the service provider, is anticipated to be resolved by 15 May 2021. Payment will follow thereafter.

5.1.4 Establishment of Informal Trading Sites: Kayamandi

The user department planned to spend R1 720 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that they will not be able to implement the project and will request for the roll-over of the funding to the next financial year.

5.1.5 Jamestown: Housing

The user department planned to spend R500 000 of the adjusted budget. No spending has been incurred to date. The department indicated that the Bid Adjudication Committee cancelled the tender on 23 April 2021 and recommended that a new tender be advertised. The user department is currently in the process of drafting new tender specifications for portion 7 of the Farm 527, Jamestown. This will facilitate the appointment of a service provider to supply the Council with three (3) conceptual site layout plans.

5.1.6 Northern Extension: Feasibility

The user department planned to spend R2 420 000 of the adjusted budget. No spending has been incurred to date. The department indicated that a service provider was appointed during April 2021 and the appeals period of 21 days will end on 1 May 2021. If no appeals are received, an inception meeting will be scheduled with the service provider for 6 May 2021. An order will be generated in accordance with the cash flow projections provided.

5.1.7 Enkanini Planning

The user department planned to spend R1 600 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the project had been implemented during the previous financial year. A claim will be submitted to the Department of Human Settlements during May 2021. A formal letter will be submitted to the transferring department to obtain approval to utilise the funding for other housing projects.

5.2 Community and Protection Services

The Directorate planned to spend R25 548 888 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R21 621 073. This resulted in an under spending of R3 927 815. The projects that attributed to the under spending are as follows:

5.2.1 Upgrading of Stellenbosch Fire Station

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 there are contractual clarifications that needs to be finalised before construction can commence.

5.2.2 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R2 511 179 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 040 263. Orders to the amount of

R2 470 537 have been loaded on the financial system. The user department indicated that all funds will be spent.

5.2.3 Upgrading of the swimming pool

The user department planned to spend R961 500 of the adjusted budget. The year to date actual expenditure incurred amounted to R213 500. The user department indicated that the contractor is on site.

5.2.4 Skate Board Park

The user department planned to spend R1 433 824 of the adjusted budget. The year to date actual expenditure incurred amounted to R10 584. The user department indicated the contractor is on site and the work will be completed by 15 June 2021. Savings on the project will be transferred for the fencing procurement at the Cloetesville swimming pool.

5.3 Infrastructure Services

The Directorate planned to spend an amount of R227 043 239 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R165 762 114. This resulted in an under spending of R61 281 125. The projects that attributed to the under spending are as follows:

5.3.1 General System Improvements - Franschoek

The user department planned to spend R2 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 073 682. Orders to the amount of R926 289 have been loaded on the financial system. The user department indicated that an invoice to the amount of R565 177 have been received and will reflect in the next accounting period.

5.3.2 General System Improvements - Stellenbosch

The user department planned to spend R9 591 820 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R4 536 206. 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 R6 174 313 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 May 2021.

5.3.3 Integrated National Electrification Programme (Enkanini)

The user department planned to spend R13 711 203 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 196 026. The user department indicated that a meeting is scheduled for 4 May 2021 for the reconciliation of orders

and claims. This is necessitated to ensure that all materials and claims will be settled and delivered in this financial year.

5.3.4 Infrastructure Improvement - Franschoek

The user department planned to spend R1 500 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R579 751. The user department indicated that the materials will be delivered during May 2021.

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

The user department planned to spend R2 297 845 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R462 868. The user department indicated that the contractor was appointment on 14 April 2021 for tender number BSM 25/21. The provisional construction plan project is envisaged to be completed in October 2021.

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

The user department planned to spend R6 692 526 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R5 717 318. The user department indicated that the project is on track.

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 R381 961. 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. The user department will be scrutinising the progress made on the project as various delays, as alluded to above, have been encountered which renders the current performance as unsatisfactory.

5.3.8 Watergang Farm Upgrading

The user department planned to spend R1 300 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the funds will not be spent due to no tender being in place.

5.3.9 Extention Of WWTW: Stellenbosch

The user department planned to spend R2 562 242 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 431 228. Orders amounting to

R1 031 014 have been loaded on the financial system. The user department indicated the consultants have been appointed with detailed designs.

5.3.10 Bulk Sewer Outfall: Jamestown

The user department planned to spend R24 657 891 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R12 840 553. Orders amounting to R19 405 340 have been loaded on the financial system. The user department indicated the project is on track.

5.3.11 Upgrade of WWTW Wemmershoek

The user department planned to spend R4 797 464 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R578 967. The user department indicated the funds will be spent on equipment needed at the sewerage plant.

5.3.12 New Reservoir Rosendal

The user department planned to spend R1 500 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 545 639. The user department indicated that the consultants and contractors have been appointed. Implementation to follow suite.

5.3.13 Waterpipe Replacement

The user department planned to spend R1 800 000 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.

MONTHLY BUDGET STATEMENT FOR APRIL 2021

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

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

Description	NT Code	Budget Year 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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	18 003	3 360	2 205	90 035	-	-	-	-	113 502	90 035	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	33 212	1 379	730	12 936	-	-	-	-	48 257	12 936	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	16 845	1 181	907	28 357	-	-	-	-	47 090	28 357	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 779	849	546	21 846	-	-	-	-	30 020	21 846	-	-
Receivables from Exchange Transactions - Waste Management	1600	4 089	575	554	25 537	-	-	-	-	30 755	25 537	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 678	167	199	9 720	-	-	-	-	11 965	9 720	-	-
Interest on Arrear Debr Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	771	293	212	11 079	-	-	-	-	12 354	11 079	-	-
Total By Income Source	2000	81 377	7 805	5 352	199 509	-	-	-	-	294 043	199 509	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 297	1 297	478	2 025	-	-	-	-	8 096	2 025	-	-
Commercial	2300	12 783	270	153	16 149	-	-	-	-	29 355	16 149	-	-
Households	2400	47 276	5 498	4 083	157 235	-	-	-	-	214 091	157 235	-	-
Other	2500	17 022	740	639	24 100	-	-	-	-	42 500	24 100	-	-
Total By Customer Group	2600	81 377	7 805	5 352	199 509	-	-	-	-	294 043	199 509	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

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

Description	NT Code	Budget Year 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										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	33 773	-	-	-	-	-	-	-	33 773
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6 872	-	-	-	-	-	-	-	6 872
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	36 552	-	-	-	-	-	-	-	36 552
Audibr General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	77 197	-	-	-	-	-	-	-	77 197

MONTHLY BUDGET STATEMENT FOR APRIL 2021

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2020	April		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
	ABSA BANK										
'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	359 929.89	3 625 334.55	104 625 334.55
					122 390 058.71			- 23 554 446.48	359 929.89	5 789 722.32	104 625 334.55
	FNB										
74877638964	F#8964	FIXED / 5 Mths	4.240%	26-Apr-21			(147 526 575.34)	(2 526 575.34)	421 095.89	2 526 575.34	0.00
							- 147 526 575.34	2 526 575.34	421 095.89	2 526 575.34	0.00
	NEDBANK										
037881123974/...008	N#008	CALL	3.750%	CALL	46 299 984.67			(46 342 726.03)		42 741.37	0.01
037881123974/...019	N#019	FIXED / 8 MTHS	7.550%	27-Oct-20	123 143 835.62			(126 111 616.44)		2 967 780.82	(0.00)
037881123974/...020	N#020	FIXED / 6 MTHS	4.640%	10-Aug-21				70 000 000.00	266 958.90	720 789.04	70 720 789.04
037881123974/...021	N#021	FIXED / 7 MTHS	4.820%	26-Nov-21				90 000 000.00	11 884.93	11 884.93	90 011 884.93
					169 443 820.28			(102 454 342.47)	278 843.84	3 743 196.16	160 732 673.98
	STANDARD BANK										
258489367-025	SH025	CALL ACCOUNT	6.750%	CALL ACCOUNT	21 958 157.17			(22 200 686.72)		242 529.65	0.10
258489367-030	SH030	FIXED 9 MNTHS	7.600%	27-Nov-20	82 082 191.78			(84 497 534.25)		2 415 342.47	(0.00)
258489367-031	SH031	FIXED 3 MNTHS	4.250%	29-Jul-21				60 000 000.00	6 986.30	6 986.30	60 006 986.30
					104 040 348.95			(106 698 220.97)	6 986.30	2 664 858.42	60 006 986.40
INVESTMENT TOTAL					395 874 227.94	150 000 000.00	(147 526 575.34)	(235 233 585.26)	1 066 855.92	14 724 352.24	325 364 954.93

MONTHLY BUDGET STATEMENT FOR APRIL 2021

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	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#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	360	4.60%	104 265	-	104 625
F#8964 - FNB		5M	Deposits - Bank (03)	26/04/2021	421	4.24%	147 105	(147 527)	0
N#020		6M	Deposits - Bank (03)	10/08/2021	267	4.64%	70 454	-	70 721
N#021		7M	Deposits - Bank (03)	26/11/2021	12	4.82%	-	90 000	90 012
S#031		3M	Deposits - Bank (03)	29/07/2021	7	4.25%	-	60 000	60 007
Municipality sub-total					1 067		321 825	2 473	325 365
TOTAL INVESTMENTS AND INTEREST	2				1 067		321 825	2 473	325 365

MONTHLY BUDGET STATEMENT FOR APRIL 2021

8 Borrowings

Lending Institution	Balance 1/04/2021	Received April 2021	Interest Capitalised April 2021	Capital Repayments April 2021	Balance 30/04/2021	Percentage	Sinking Funds (R'000)
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 APRIL 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	30 931 476	2 162 491	-	-	139 700 524	18.13%	18.13%
Grand Total (Unconditional Grants)	170 632 000	170 632 000	-	-	170 632 000	30 931 476	2 162 491	-	-	139 700 524	18.13%	18.13%
EPWP Integrated Grant for Municipalities	4 961 000	4 961 000	-	-	4 961 000	3 234 025	766 600	-	-	1 726 975	65.19%	65.19%
Local Government Financial Management Grant	1 550 000	1 550 000	-	-	1 550 000	1 474 262	53 125	-	-	75 738	95.11%	95.11%
Integrated National Electrification Programme (Municipal) Grant	12 000 000	12 000 000	-	-	12 000 000	1 196 026	738 831	-	-	10 803 974	9.97%	9.97%
Integrated Urban Development Grant	46 906 000	46 906 000	-	-	46 906 000	38 298 670	5 563 637	-	-	8 607 330	81.65%	81.65%
LGSETA Funding	376 400	376 400	-	-	4 000	-	-	-	-	4 000	0.00%	0.00%
DBSA Grant	1 827 853	1 827 853	-	-	-	750 000	92 387	-	-	(750 000)	0.00%	0.00%
Community Development Workers Operational Support Grant	93 296	56 000	37 296	-	-	13 701	1 516	-	-	23 595	0.00%	41.03%
Library Services: Conditional Grant	13 077 000	13 077 000	-	-	9 650 000	6 272 344	570 923	-	-	3 377 656	36.73%	14.69%
Human Settlements Development Grant	31 994 416	31 829 000	165 416	19 449 132	21 277 926	15 860 618	768 329	-	-	(13 866 409)	65.00%	47.96%
Title Deeds Restoration Grant	1 839 711	238 000	1 839 711	-	-	274 078	130 240	-	-	1 565 633	14.90%	14.90%
Municipal Accreditation and Capacity Building Grant	238 000	238 000	-	-	-	-	-	-	-	-	0.00%	0.00%
Financial Management Capacity Building Grant	660 097	300 000	360 097	-	-	-	-	-	-	360 097	0.00%	0.00%
LG Graduate Internship Grant	73 655	450 000	73 655	-	-	70 000	7 083	-	-	3 655	95.04%	95.04%
Maintenance and Construction of Transport Infrastructure	450 000	450 000	-	-	-	450 000	-	-	-	(450 000)	0.00%	100.00%
Regional Socio-Economic Project/violence through urban upgrading (RSEPPVPU)	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	-	-	1 203 518	186 200	-	-	827 023	59.27%	59.27%
Safety Initiative Implementation-whole of society approach (WOSA)	440 000	440 000	-	-	-	-	-	-	-	-	0.00%	0.00%
Cape Winelands District Tourism grant	100 000	100 000	-	-	100 000	-	-	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%
Grand total (Conditional Grants)	124 420 908	118 711 253	5 709 655	19 449 132	101 048 926	69 097 241	8 858 872	100 000	67 669	18 144 538	64.79%	55.54%

MONTHLY BUDGET STATEMENT FOR APRIL 2021

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

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

Description	Ref	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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		143 163	156 315	178 568	-	178 568	146 709	31 858	21.7%	178 568
Operational Revenue:General Revenue:Equitable Share		136 177	149 804	170 632	-	170 632	142 193	28 439	20.0%	170 632
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		5 227	4 961	4 961	-	4 961	3 224	1 737	53.9%	4 961
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	-	1 550	1 292	258	20.0%	1 550
Municipal Disaster Grant (Schedule 5B)		209	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	1 425	-	1 425	-	1 425	#DIV/0!	1 425
Provincial Government:		14 565	21 791	21 691	-	19 837	16 851	2 986	17.7%	25 977
Community Development Workers Operational Support Grant		112	56	56	-	-	-	-	-	-
Financial Management Capacity Building Grant		380	400	300	-	-	16 851	(16 851)	-100.0%	25 977
Human Settlements Development Grant	4	-	7 570	7 570	-	10 242	-	10 242	#DIV/0!	-
Libraries, Archives and Museums	4	12 454	13 077	13 077	-	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	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	4	-	238	238	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
District Municipality:		472	440	540	100	100	467	(367)	-78.6%	540
All Grants		472	440	440	-	-	467	(467)	-100.0%	540
Other grant providers:		-	-	376	-	4	1 097	(1 093)	-99.6%	2 204
LGSETA Bursary Fund		-	-	376	-	4	1 097	(1 093)	-99.6%	1 828
Total Operating Transfers and Grants	5	158 200	178 546	201 175	100	198 509	165 124	33 385	20.2%	207 269
Capital Transfers and Grants										
National Government:		49 683	63 690	57 481	-	57 481	28 693	28 788	100.3%	57 481
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	45 481	-	45 481	20 693	24 788	119.8%	45 481
Provincial Government:		8 836	49 739	26 635	-	15 691	22 000	(6 310)	-28.7%	26 800
Human Settlements Development Grant		6 736	45 139	21 980	-	11 036	21 955	(10 919)	-49.7%	26 745
Libraries, Archives and Museums		-	-	55	-	55	-	55	#DIV/0!	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VP/PU)		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		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	58 519	113 429	84 116	-	73 172	50 694	22 478	44.3%	84 282
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	216 719	291 975	285 291	100	271 681	215 817	55 864	25.9%	291 571

MONTHLY BUDGET STATEMENT FOR APRIL 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 - M10 April

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		18 761	156 315	178 568	3 476	36 144	23 268	12 876	55.3%	27 339
Operational Revenue:General Revenue:Equitable Share		11 696	149 804	170 632	2 162	30 931	17 357	13 575	78.2%	20 828
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 117	4 961	4 961	757	3 234	4 134	(900)	-21.8%	4 961
Infrastructure Skills Development Grant [Schedule 5B]		191	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	53	1 474	1 065	409	38.4%	1 550
Municipal Disaster Grant [Schedule 5B]		209	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		(2)	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	1 425	504	504	712	(208)	-29.2%	-
LGSETA Bursary Fund		-	-	-	-	-	-	-	-	-
Provincial Government:		-	21 791	21 691	571	11 791	10 903	888	8.1%	25 992
Community Development Workers Operational Support Grant		-	56	56	-	-	-	-	-	-
Financial Management Capacity Building Grant		-	400	300	-	-	10 903	(10 903)	-100.0%	25 992
Human Settlements Development Grant		-	7 570	7 570	-	5 124	-	5 124	#DIV/0!	-
Libraries, Archives and Museums		-	13 077	13 077	571	6 218	-	6 218	#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		-	-	-	-	-	-	-	-	-
District Municipality:		472	440	2 571	186	1 204	293	910	310.3%	540
Safety Initiative Implementation-whole of society approach (WOSA)		472	440	440	-	-	293	(293)	-100.0%	540
Cape Winelands Grant		-	-	2 031	186	1 204	-	-	-	-
		-	-	100	-	-	-	-	-	-
Other grant providers:		-	-	2 204	92	750	441	309	70.1%	2 204
DBSA		-	-	1 828	92	750	75	675	896.3%	376
LG SETA Bursary Fund		-	-	376	-	-	366	(366)	-100.0%	1 828
Total operating expenditure of Transfers and Grants:		19 233	178 546	205 033	4 326	49 889	34 905	14 983	42.9%	56 075
Capital expenditure of Transfers and Grants										
National Government:		62 049	63 690	57 481	5 798	38 991	45 933	(6 942)	-15.1%	57 481
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 163	16 200	12 000	739	1 196	8 500	(7 304)	-85.9%	12 000
Municipal Infrastructure Grant [Schedule 5B]		46 886	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	47 490	45 481	5 059	37 795	37 433	362	1.0%	45 481
Provincial Government:		65 676	49 739	26 800	758	10 792	15 747	(4 956)	-31.5%	26 800
Libraries, Archives and Museums		-	-	55	-	55	55	(0)	-0.6%	55
Human Settlements Development Grant		65 676	45 139	22 145	758	10 737	15 692	(4 955)	-31.6%	26 745
Integrated Transport Planning		-	600	600	-	-	-	-	-	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		-	4 000	4 000	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		151	-	-	-	-	-	-	-	249 598
Departmental Agencies and Accounts		151	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		127 877	113 429	84 282	6 557	49 782	61 680	(11 898)	-19.3%	333 880
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		147 110	291 975	289 315	10 883	99 671	96 585	3 085	3.2%	389 955

MONTHLY BUDGET STATEMENT FOR APRIL 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 - M10 April

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		2 311	139	358	(1 953)	-84.5%
Community Development Workers Operational Support Grant		37	2	14	(24)	-63.3%
Financial Management Capacity Building Grant		360	-	-	(360)	-100.0%
Human Settlements Development Grant			-	-	-	
LG Graduate Internship Grant		74	7	70	(4)	-5.0%
Title Deeds Restoration Grant		1 840	130	274	(1 566)	-85.1%
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		-	-	-	-	
Total operating expenditure of Approved Roll-overs		4 341	139	358	(3 984)	-91.8%
Capital expenditure of Approved Roll-overs						
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		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 341	139	358	(3 984)	-91.8%

MONTHLY BUDGET STATEMENT FOR APRIL 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	317 661 925	258 310 964	279 904 269	8%	38 900 197	28 331 148	-27%
Bonus	29 815 702	26 115 702	21 763 050	24 125 998	11%	21 000	54 830	161%
Acting and Post Related Allowances	1 544 833	1 544 833	1 287 360	403 478	-69%	63 251	56 299	-11%
Non Structured	35 891 131	32 891 131	27 409 270	27 911 929	2%	2 498 290	2 612 779	5%
Standby Allowance	15 561 395	11 957 310	9 964 410	12 748 593	28%	2 498 290	1 086 925	-56%
Travel or Motor Vehicle	15 586 207	11 623 991	9 686 660	7 614 414	-21%	1 498 290	755 948	-50%
Accommodation, Travel and Incidental	410 871	410 871	342 420	10 242	-97%	800	646	-19%
Bargaining Council	241 838	241 838	201 570	280 601	39%	23 515	26 391	12%
Cellular and Telephone	1 143 313	1 143 313	952 800	1 512 840	59%	132 555	157 090	19%
Current Service Cost	7 762 777	5 762 777	4 802 310	7 550 905	0%	857 102	782 089	-9%
Essential User	732 117	664 531	553 780	600 495	8%	75 000	57 106	-24%
Entertainment	128 048	128 048	106 710	-	0%	-	-	0%
Fire Brigade	2 864 717	2 864 717	2 387 260	2 190 288	-8%	230 000	226 130	-2%
Group Life Insurance	4 252 794	4 252 794	3 544 010	3 451 686	-3%	300 000	376 449	25%
Housing Benefits	3 164 837	3 164 837	2 637 330	2 296 071	-13%	245 000	233 082	-5%
Interest Cost	22 368 457	13 368 457	11 140 380	-	0%	-	-	0%
Leave Gratuity	-	-	-	-	0%	-	-	0%
Leave Pay	2 246 376	2 246 376	1 872 000	2 291 088	22%	72 000	148 670	106%
Long Term Service Awards	1 067 046	1 067 046	889 210	53 014	-94%	-	-	0%
Medical	27 962 039	27 962 039	23 301 720	20 863 326	-10%	2 498 290	2 143 320	-14%
Non-pensionable	914 001	914 001	761 670	68 750	-91%	7 000	7 048	1%
Pension	58 058 040	58 058 040	48 381 710	45 499 738	-6%	4 498 290	4 358 705	-3%
Scarcity Allowance	1 643 789	1 643 789	1 369 840	1 358 812	-1%	130 000	138 130	6%
Shift Additional Remuneration	2 026 274	2 026 274	1 688 570	3 697 317	119%	390 000	381 025	-2%
Structured	1 580 462	1 580 462	1 317 050	1 865 537	42%	326 512	253 409	-22%
Unemployment Insurance	3 201 919	3 201 919	2 668 300	1 954 319	-27%	250 142	199 818	-20%
Totals	579 439 085	532 497 021	437 340 354	448 253 708	2%	55 515 523	42 387 038	-24%

MONTHLY BUDGET STATEMENT FOR APRIL 2021

11 Councillor Allowances and Employee Benefits

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

Summary of Employee and Councillor remuneration	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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		12 108	13 710	13 710	1 016	10 094	11 425	(1 331)	-12%	13 710
Pension and UIF Contributions		559	848	848	-	-	706	(706)	-100%	848
Medical Aid Contributions		215	92	92	-	-	77	(77)	-100%	92
Motor Vehicle Allowance		4 331	4 947	4 947	364	3 628	4 122	(494)	-12%	4 947
Cellphone Allowance		1 754	1 339	1 339	146	1 459	1 116	343	31%	1 339
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		155	197	197	13	129	164	(35)	-22%	197
Sub Total - Councillors		19 121	21 133	21 133	1 540	15 310	17 610	(2 300)	-13%	21 133
% Increase	4		10.5%	10.5%						10.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 410	7 532	7 532	398	4 173	6 277	(2 104)	-34%	7 532
Pension and UIF Contributions		179	1 374	1 374	-	-	1 145	(1 145)	-100%	1 374
Medical Aid Contributions		24	235	235	-	-	196	(196)	-100%	235
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		710	300	300	-	33	250	(217)	-87%	300
Motor Vehicle Allowance		161	1 188	1 188	-	-	990	(990)	-100%	1 188
Cellphone Allowance		51	132	132	-	-	110	(110)	-100%	132
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	61	61	-	0	51	(51)	-100%	61
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	21 200	-	-	782	7 551	-	7 551	#DIV/0!	-
Sub Total - Senior Managers of Municipality		27 735	10 822	10 822	1 180	11 758	9 019	2 739	30%	10 822
% increase	4		-61.0%	-61.0%						-61.0%
Other Municipal Staff										
Basic Salaries and Wages		316 733	331 738	310 130	27 933	275 731	252 034	23 697	9%	310 130
Pension and UIF Contributions		51 074	59 886	59 886	4 559	47 454	49 905	(2 451)	-5%	59 886
Medical Aid Contributions		23 313	27 727	27 727	2 143	20 863	23 106	(2 242)	-10%	27 727
Overtime		52 117	55 059	48 455	4 334	46 223	40 379	5 844	14%	48 455
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 133	14 398	10 436	756	7 614	8 697	(1 082)	-12%	10 436
Cellphone Allowance		1 579	1 011	1 011	157	1 513	843	670	80%	1 011
Housing Allowances		2 916	3 165	3 165	233	2 296	2 637	(341)	-13%	3 165
Other benefits and allowances		32 923	42 188	38 420	943	32 457	32 017	440	1%	38 420
Payments in lieu of leave		(2)	2 246	2 246	149	2 291	1 872	419	22%	2 246
Long service awards		6	72	72	-	53	60	(7)	-12%	72
Post-retirement benefit obligations	2	(21 622)	31 126	20 126	-	-	16 772	(16 772)	-100%	20 126
Sub Total - Other Municipal Staff		468 170	568 617	521 675	41 207	436 496	428 322	8 174	2%	521 675
% increase	4		21.5%	11.4%						11.4%
Total Parent Municipality		515 026	600 572	553 630	43 927	463 564	454 951	8 613	2%	553 630

MONTHLY BUDGET STATEMENT FOR APRIL 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 Actual	May Budget	June Budget
Municipal Manager	10 700 683	-10 700 683	-	-	-	-	-	-	-	-	65 571	262 282
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	-10 273 158	3 336 078	12 628 427
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	101 570 768	104 840 655	192 699 005
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	22 956 240	17 448 998	35 539 144
Corporate Services	-5 696 279	6 342 970	359 177	392 406	342 898	370 214	265 583	564 102	369 795	309 950	538 507	1 332 305
Financial Services	138 830 492	13 404 766	29 334 580	29 776 511	27 222 518	50 728 096	30 033 341	30 826 946	42 960 071	28 364 871	40 966 267	28 446 748
Grand Total	284 648 896	93 590 043	115 082 773	148 011 897	113 569 013	148 750 941	108 179 269	118 913 012	216 634 009	142 928 670	167 196 076	270 910 910

Operating Expenditure												
Directorates	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Budget	June Budget
Municipal Manager	1 196 668	1 333 404	2 552 322	1 754 967	3 167 285	2 917 324	3 205 179	3 084 075	1 849 979	3 785 193	3 785 113	16 179 797
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	4 894 812	8 946 971	28 483 222
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	30 786 914	84 193 249	379 767 028
Community And Protection Services	12 832 125	17 772 403	20 084 587	20 883 836	26 391 182	25 392 557	20 760 430	23 169 740	21 667 266	19 502 304	31 679 740	120 926 248
Corporate Services	8 478 582	13 667 366	8 194 113	13 124 153	13 153 725	10 238 939	8 979 831	11 202 106	8 375 623	16 890 476	14 694 163	53 073 190
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	8 364 909	8 349 100	7 843 649
Grand Total	50 434 053	118 244 105	120 997 528	120 977 047	130 686 965	119 312 864	88 165 131	112 988 319	127 071 093	84 224 608	151 648 336	606 283 134

Capital Expenditure												
Directorates	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Budget	June Budget
Municipal Manager	1 200	-	7 685	6 519	-	977	-	4 361	1 722	25 174	-	-7 638
Planning And Development	1 659	-	3 14 463	2 386	214 719	219 112	105 840	572 278	104 157	1 612 106	3 218 636	11 722 722
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	1 245 881	21 621 073	6 106 144	677 894
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	165 762 114	54 078 386	-32 226 379
Corporate Services	-	1 973 913	48 140 524	4 104 987	2 742 959	1 228 848	84 016	1 661 604	852 784	64 389 877	6 225 186	-57 709 542
Financial Services	3 717	-	-	98 676	4 725	3 379	2 800	33 266	1 720	151 078	108 172	442 467
Grand Total	137 424	4 246 768	59 264 870	36 166 878	20 862 298	22 498 801	16 754 850	21 568 832	26 181 814	253 561 422	69 736 524	-77 100 476