



STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

FEBRUARY 2021



QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 12 March 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	454 464 010	1 827 604 182	1 843 543 505
Plan to Date (SDBIP)	190 183 566	1 162 007 606	1 216 430 779
Actual	181 500 720	861 804 011	1 118 586 522
Variance to SDBIP	(8 682 846)	(300 203 594)	(97 844 257)
Year to date % Variance to SDBIP	-4.57%	-25.83%	-8.04%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M08 February

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	26 786	286 505	266 159	20 345	8%	399 239
Service charges	880 126	1 072 778	1 009 778	81 283	587 522	673 185	(85 664)	-13%	1 009 778
Investment revenue	40 472	37 870	22 870	1 144	14 670	15 247	(577)	-4%	22 870
Transfers and subsidies	160 652	178 547	203 862	1 948	145 580	131 775	13 805	10%	203 862
Other own revenue	160 312	218 297	207 794	4 613	85 179	130 064	(44 886)	-35%	195 097
Total Revenue (excluding capital transfers and contributions)	1 607 237	1 899 731	1 843 544	115 774	1 119 455	1 216 431	(96 976)	-8%	1 830 846
Employee costs	495 905	579 439	529 070	42 462	364 237	351 726	12 511	4%	529 070
Remuneration of Councillors	19 121	21 133	21 133	1 515	12 228	14 088	(1 860)	-13%	21 133
Depreciation & asset impairment	192 088	205 628	200 779	(88)	39	115 367	(115 327)	-100%	200 779
Finance charges	38 907	39 349	31 649	-	14 576	19 613	(5 037)	-26%	31 649
Materials and bulk purchases	476 298	523 902	495 501	35 628	259 137	329 529	(70 392)	-21%	495 721
Transfers and subsidies	10 855	10 069	11 073	502	9 774	7 376	2 398	33%	11 073
Other expenditure	421 449	507 944	538 400	32 967	201 813	321 847	(120 034)	-37%	538 040
Total Expenditure	1 654 623	1 887 463	1 827 604	112 986	861 804	1 159 546	(297 742)	-26%	1 827 464
Surplus/(Deficit)	(47 386)	12 267	15 939	2 787	257 651	56 885	200 766	353%	3 382
Transfers and subsidies - capital (monetary allocations)	124 223	113 429	84 866	2 692	26 183	44 894	(18 710)	-42%	84 866
Contributions & Contributed assets	10 427	-	-	15	4 261	7 798	(3 537)	-45%	11 697
Surplus/(Deficit) after capital transfers & contributions	87 263	125 696	100 805	5 495	288 095	109 577	178 518	163%	99 945
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	87 263	125 696	100 805	5 495	288 095	109 577	178 518	163%	99 945
Capital expenditure & funds sources									
Capital expenditure	408 562	375 750	454 464	21 569	181 501	186 604	(5 103)	-3%	454 464
Capital transfers recognised	127 877	145 341	84 866	7 433	43 265	35 848	7 417	21%	84 866
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	13 471	102 780	120 000	3 659	15 829	40 237	(24 407)	-61%	120 000
Internally generated funds	248 240	127 630	249 598	10 477	122 406	110 519	11 887	11%	249 598
Total sources of capital funds	389 588	375 750	454 464	21 569	181 501	186 604	(5 103)	-3%	454 464
Financial position									
Total current assets	710 439	1 124 779	697 553		688 366				697 553
Total non current assets	5 679 141	6 147 669	6 583 937		5 860 602				6 231 232
Total current liabilities	407 397	452 872	385 316		205 378				385 316
Total non current liabilities	554 003	849 515	849 515		554 003				849 515
Community wealth/Equity	5 428 180	5 594 007	5 594 007		5 789 587				5 594 007
Cash flows									
Net cash from (used) operating	775 369	1 607 806	(23)	49 030	220 691	(767 831)	(988 521)	129%	(1 120 652)
Net cash from (used) investing	(132 972)	(375 773)	(454 487)	754 200	498 049	(186 604)	(684 652)	367%	(454 464)
Net cash from (used) financing	-	(102 780)	(8 271)	173	(13 146)	(40 237)	(27 091)	67%	(120 000)
Cash/cash equivalents at the month/year end	642 397	764 059	(827 976)	-	340 399	(1 359 865)	(1 700 264)	125%	(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	72 393	6 725	6 324	6 385	189 263	-	-	-	281 091
Creditors Age Analysis									
Total Creditors	55 097	-	-	-	-	-	-	-	55 097

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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 - Functional										
<i>Governance and administration</i>		488 890	495 016	499 478	31 532	354 243	332 428	21 815	7%	499 478
Executive and council		868	706	1 023	3	392	534	(142)	-27%	1 023
Finance and administration		488 022	494 310	498 455	31 529	353 851	331 894	21 957	7%	498 455
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		152 633	257 793	186 007	5 144	87 505	120 915	(33 410)	-28%	186 007
Community and social services		15 697	16 882	14 046	838	5 558	9 172	(3 613)	-39%	14 046
Sport and recreation		2 700	8 915	3 945	3	107	1 379	(1 272)	-92%	3 945
Public safety		125 347	166 187	150 918	1 321	62 080	99 040	(36 960)	-37%	150 918
Housing		8 890	65 809	17 098	2 983	19 760	11 325	8 435	74%	17 098
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		68 252	23 815	63 620	1 149	13 256	30 763	(17 507)	-57%	62 620
Planning and development		64 468	11 220	36 558	374	3 817	21 165	(17 348)	-82%	36 558
Road transport		2 942	12 465	26 931	688	8 824	9 511	(887)	-7%	26 931
Environmental protection		841	131	131	87	615	87	528	606%	131
<i>Trading services</i>		1 032 011	1 236 429	1 179 199	80 647	694 822	784 945	(90 124)	-11%	1 179 199
Energy sources		593 253	757 248	727 624	57 733	422 609	484 969	(62 360)	-13%	727 624
Water management		196 651	191 604	173 079	11 184	98 513	114 811	(16 297)	-14%	173 079
Waste water management		152 991	177 313	165 784	6 407	95 999	110 523	(14 524)	-13%	165 784
Waste management		89 117	110 265	112 711	5 322	77 701	74 643	3 058	4%	112 711
<i>Other</i>	4	100	107	107	9	73	71	2	2%	107
Total Revenue - Functional	2	1 741 887	2 013 160	1 928 409	118 481	1 149 899	1 269 123	(119 224)	-9%	1 927 409
Expenditure - Functional										
<i>Governance and administration</i>		249 219	329 110	305 856	22 025	161 926	198 228	(36 302)	-18%	305 856
Executive and council		56 361	56 162	52 122	3 388	28 060	31 748	(3 688)	-12%	52 122
Finance and administration		181 388	258 354	239 140	17 108	126 894	156 750	(29 856)	-19%	239 140
Internal audit		11 470	14 595	14 595	1 528	6 972	9 730	(2 757)	-28%	14 595
<i>Community and public safety</i>		335 893	406 547	402 186	22 405	164 438	231 162	(66 724)	-29%	402 166
Community and social services		33 120	39 532	39 609	2 093	17 604	25 905	(8 302)	-32%	39 588
Sport and recreation		43 759	49 049	50 583	3 719	27 551	33 630	(6 079)	-18%	50 583
Public safety		226 844	281 078	274 280	14 846	103 670	147 955	(44 286)	-30%	274 280
Housing		32 170	36 888	37 715	1 747	15 613	23 672	(8 058)	-34%	37 715
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		170 062	215 381	206 852	10 035	94 523	134 363	(39 840)	-30%	206 732
Planning and development		61 996	89 452	81 024	5 028	51 012	52 275	(1 263)	-2%	81 024
Road transport		91 373	97 635	98 796	3 421	33 428	63 972	(30 543)	-48%	98 676
Environmental protection		16 693	28 294	27 032	1 586	10 083	18 116	(8 034)	-44%	27 032
<i>Trading services</i>		899 300	936 301	912 586	58 522	440 917	595 709	(154 793)	-26%	912 586
Energy sources		507 135	537 272	524 796	34 312	262 136	348 300	(86 164)	-25%	524 796
Water management		129 753	148 325	127 903	6 287	53 064	83 958	(30 894)	-37%	127 903
Waste water management		143 163	145 692	141 279	8 517	69 792	87 346	(17 554)	-20%	141 279
Waste management		119 248	105 013	118 609	9 405	55 925	76 105	(20 180)	-27%	118 609
<i>Other</i>		148	124	124	-	-	83	(83)	-100%	124
Total Expenditure - Functional	3	1 654 623	1 887 463	1 827 604	112 986	861 804	1 159 546	(297 742)	-26%	1 827 464
Surplus/ (Deficit) for the year		87 263	125 696	100 805	5 495	288 095	109 577	178 518	163%	99 945

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 FEBRUARY 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) - M08 February

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										
Revenue by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	(10 601)	-	328	-	-	66	(66)	-100.0%	328
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		23 949	81 766	33 538	1 094	21 404	18 354	3 050	16.6%	30 699
Vote 3 - INFRASTRUCTURE SERVICES		1 094 404	1 246 146	1 228 147	83 592	706 761	808 784	(102 023)	-12.6%	1 228 147
Vote 4 - COMMUNITY AND PROTECTION SERVICES		143 439	192 985	169 909	2 404	68 635	110 257	(41 622)	-37.8%	169 909
Vote 5 - CORPORATE SERVICES		(25 053)	4 303	5 592	564	2 941	3 404	(463)	-13.6%	5 592
Vote 6 - FINANCIAL SERVICES		515 086	487 960	490 895	30 827	350 157	327 030	23 127	7.1%	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	1 928 409	118 481	1 149 899	1 267 896	(117 997)	-9.3%	1 925 570
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	29 595	47 884	44 812	3 084	19 211	29 444	(10 232)	-34.8%	44 812
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		69 991	105 954	96 886	5 515	50 936	62 090	(11 154)	-18.0%	96 886
Vote 3 - INFRASTRUCTURE SERVICES		993 090	1 082 795	1 056 140	61 928	478 816	670 685	(191 868)	-28.6%	1 056 020
Vote 4 - COMMUNITY AND PROTECTION SERVICES		345 781	359 246	357 735	23 170	167 387	221 580	(54 193)	-24.5%	357 715
Vote 5 - CORPORATE SERVICES		157 375	181 001	180 172	11 202	86 198	116 973	(30 775)	-26.3%	180 172
Vote 6 - FINANCIAL SERVICES		58 748	110 584	91 859	8 088	59 255	58 773	482	0.8%	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	1 654 581	1 887 463	1 827 604	112 986	861 804	1 159 546	(297 742)	-25.7%	1 827 464
Surplus/ (Deficit) for the year	2	86 645	125 696	100 805	5 495	288 095	108 351	179 744	165.9%	98 106

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 FEBRUARY 2021

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2019/20		Budget Year 2020/21						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		365 675	392 239	399 239	26 786	286 505	266 159	20 345	8%	399 239
Service charges - electricity revenue		562 275	707 441	674 441	57 543	392 671	449 627	(56 957)	-13%	674 441
Service charges - water revenue		171 632	168 720	148 720	12 225	82 656	99 147	(16 491)	-17%	148 720
Service charges - sanitation revenue		83 262	118 312	108 312	6 307	60 520	72 208	(11 688)	-16%	108 312
Service charges - refuse revenue		62 957	78 305	78 305	5 208	51 675	52 203	(528)	-1%	78 305
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10 275	16 292	10 592	752	6 094	7 061	(968)	-14%	10 592
Interest earned - external investments		40 472	37 870	22 870	1 144	14 670	15 247	(577)	-4%	22 870
Interest earned - outstanding debtors		9 197	13 281	13 281	952	6 739	8 854	(2 116)	-24%	13 281
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		100 025	140 881	130 881	899	56 817	87 254	(30 437)	-35%	130 881
Licences and permits		5 862	5 503	5 503	433	3 334	3 669	(335)	-9%	5 503
Agency services		2 664	2 931	2 931	155	1 730	1 954	(223)	-11%	2 931
Transfers and subsidies		160 652	178 547	203 862	1 948	145 580	131 775	13 805	10%	203 862
Other revenue		32 288	39 408	44 606	1 422	10 465	21 272	(10 807)	-51%	31 908
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 607 237	1 899 731	1 843 544	115 774	1 119 455	1 216 431	(96 976)	-8%	1 830 846
Expenditure By Type										
Employee related costs		495 905	579 439	529 070	42 462	364 237	351 726	12 511	4%	529 070
Remuneration of councillors		19 121	21 133	21 133	1 515	12 228	14 088	(1 860)	-13%	21 133
Debt impairment		123 187	74 007	74 007	4	217	49 338	(49 121)	-100%	74 007
Depreciation & asset impairment		192 088	205 628	200 779	(88)	39	115 367	(115 327)	-100%	200 779
Finance charges		38 907	39 349	31 649	-	14 576	19 613	(5 037)	-26%	31 649
Bulk purchases		445 621	482 196	451 196	30 765	240 714	302 129	(61 416)	-20%	451 196
Other materials		30 677	41 706	44 305	4 864	18 424	27 399	(8 976)	-33%	44 525
Contracted services		183 453	245 478	263 703	21 588	128 605	164 308	(35 703)	-22%	263 341
Transfers and subsidies		10 855	10 069	11 073	502	9 774	7 376	2 398	33%	11 073
Other expenditure		115 519	188 459	200 689	11 374	73 155	108 201	(35 046)	-32%	200 691
Loss on disposal of PPE		(710)	-	-	-	(164)	-	(164)	#DIV/0!	-
Total Expenditure		1 654 623	1 887 463	1 827 604	112 986	861 804	1 159 546	(297 742)	-26%	1 827 464
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(47 386)	12 267	15 939	2 787	257 651	56 885	200 766	0	3 382
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		124 223	113 429	84 866	2 692	26 183	44 894	(18 710)	(0)	84 866
Transfers and subsidies - capital (in-kind - all)		10 427	-	-	15	4 261	7 798	(3 537)	(0)	11 697
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Taxation		87 263	125 696	100 805	5 495	288 095	109 577	-	-	99 945
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-
Attributable to minorities		87 263	125 696	100 805	5 495	288 095	109 577	-	-	99 945
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		87 263	125 696	100 805	5 495	288 095	109 577	-	-	99 945
Surplus/ (Deficit) for the year		87 263	125 696	100 805	5 495	288 095	109 577			99 945

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 28 February 2021. It should be noted that the figures relate to billed revenue and not cash collected.

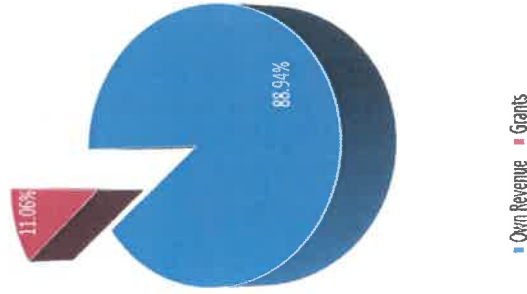
Operating Revenue by Source:

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	266 159 360	286 504 510	20 345 150	8%	33 269 920	26 786 334	(6 483 586)	-19%
Service charges - electricity revenue	707 441 166	674 441 162	449 627 424	392 335 592	(57 291 832)	-13%	56 203 428	57 207 401	1 003 973	2%
Service charges - water revenue	168 720 115	146 720 115	99 146 736	83 088 101	(16 058 635)	-16%	12 393 342	12 656 831	263 489	2%
Service charges - sanitation revenue	118 311 571	108 311 571	72 207 704	60 519 612	(11 688 092)	-16%	9 025 963	6 306 825	(2 719 138)	-30%
Service charges - refuse revenue	78 304 939	78 304 939	52 203 296	51 674 904	(528 392)	-1%	6 525 412	5 208 111	(1 317 301)	-20%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	16 292 168	10 592 168	7 061 424	6 093 638	(967 786)	-14%	882 678	752 275	(130 403)	-15%
Interest earned - external investments	37 870 453	22 870 453	15 246 960	13 764 388	(1 482 572)	-10%	1 905 870	237 798	(1 668 072)	-88%
Interest earned - outstanding debtors	13 281 347	13 281 347	8 854 240	6 738 646	(2 115 594)	-24%	1 106 780	952 237	(154 543)	-14%
Fines, penalties and forfeits	140 880 961	130 880 961	87 253 976	56 815 342	(30 438 634)	-35%	10 906 747	897 101	(10 009 646)	-92%
Licences and permits	5 502 903	5 502 903	3 668 608	3 293 835	(374 773)	-10%	458 576	392 764	(65 812)	-14%
Agency services	2 930 946	2 930 946	1 953 968	1 715 610	(238 358)	-12%	244 246	140 186	-	-
Transfers and subsidies	178 547 000	203 862 254	131 774 891	145 579 631	13 804 740	10%	17 547 025	1 947 711	(15 599 314)	-89%
Other revenue	39 408 264	44 605 644	21 272 192	10 462 712	(10 809 480)	-51%	3 633 804	1 419 694	(2 214 110)	-61%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	1 899 730 875	1 843 543 505	1 216 430 779	1 118 586 522	(97 844 257)	-8%	154 103 791	114 905 268	-39 094 463	-25%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

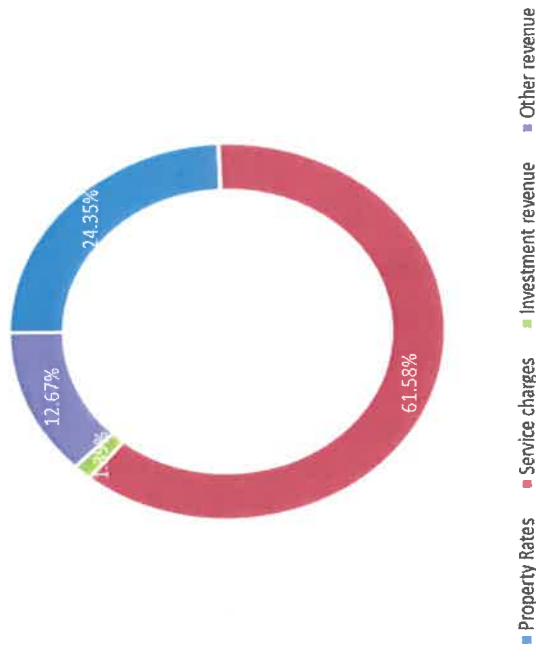
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



Own revenue consists mainly of service charges at 88.94% per cent of the R1 639 681 251 billion own revenue 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 R16 058 635 less water charges than initially anticipated. This underperformance equates to more than 1 months billing. The decline in billings is a result of the decrease in consumption due to businesses being closed and the reduction in the student population in town. The categories reflecting the largest underperformance pertains to industrial water (R7 397 972) and the sale of conventional water (R6 962 566). An increase has been noted over the summer months however it is envisaged that the municipality will only realise 89% (R132 632 151) of the adjusted budget of R148 720 115 if the current trend continues. It is evident that this service charge has been adversely affected by the COVID-19 lockdown regulations and its concomitant impact on the economy. The budget was reduced with R20 000 000 during the February adjustment budget process.

3.3 Service charges - electricity revenue

The municipality has billed R57 291 832 less electricity charges than initially anticipated. The largest under performance relates to Industrial consumption (R17 195 756), low usage during peak times reflected for the time of use tariffs (R27 825 097) and the Commercial conventional users (R4 448 971). It is evident that this service charge has been adversely affected by the COVID-19 lockdown regulations and its concomitant impact on the economy. The budget has been reduced with R33 000 000 during the February adjustment budget process.

3.4 Service charges - sanitation revenue

The municipality has billed R11 688 092 less sanitation charges than initially anticipated. The largest under performance has been noted for the industrial waste water at R13 144 445. When taking into account the average monthly utilisation of the service, the risk exist that the municipality will only realise 79 per cent or R92 936 207 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. The budget has been reduced with R10 000 000 during the February adjustment budget process.

3.5 Rental on facilities and equipment

An under performance was noted for rental on facilities and equipment to the amount of R967 786. The variance is mainly due to the housing rental units. The user department indicated that the occupants of the municipal rental units have been

subject to affordability testing since October 2019 which resulted in a decline in rentals. The budget has been reduced with R5 700 000 during the February adjustment budget process.

3.6 Interest earned – external investments

An under performance was noted for interest earned – external investments to the amount of R1 482 572. 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. The budget has been reduced with R15 000 000 during the February adjustment budget process.

3.7 Interest earned - outstanding debtors

An underperformance was noted for the interest levied on outstanding debtors to the amount of R2 115 594. 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.

3.8 Fines, penalties and forfeits

An underperformance was noted to the amount of R30 438 634. The recognition of traffic fines in terms of iGRAP 1 will be done on a monthly basis, including journals that need to be processed on the financial system. It should be noted that the journal for the recognition of traffic fines for the period January 2021 up to 28 February 2021 has not been processed. An improvement will therefore be noted in the next reporting period.

3.9 Licences and permits

An underperformance was noted for licenses and permits to the amount of R374 773. 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 is re-opening on lockdown alert level 1.

3.10 Agency services

An underperformance is noted for agency services to the amount of R238 358. The underperformance is due to the under collection in traffic fines which directly affects the billing of the agency for services provided.

3.10 Other revenue

An under performance is noted for other revenue to the amount of R10 809 480. The under performance is mainly due to no revenue being recognised in respect of parking fees for the period under review. The budget has been reduced with R7 500 000 during the February adjustment budget process.

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as at 28 February 2021.

Operating Expenditure (Per Directorate):

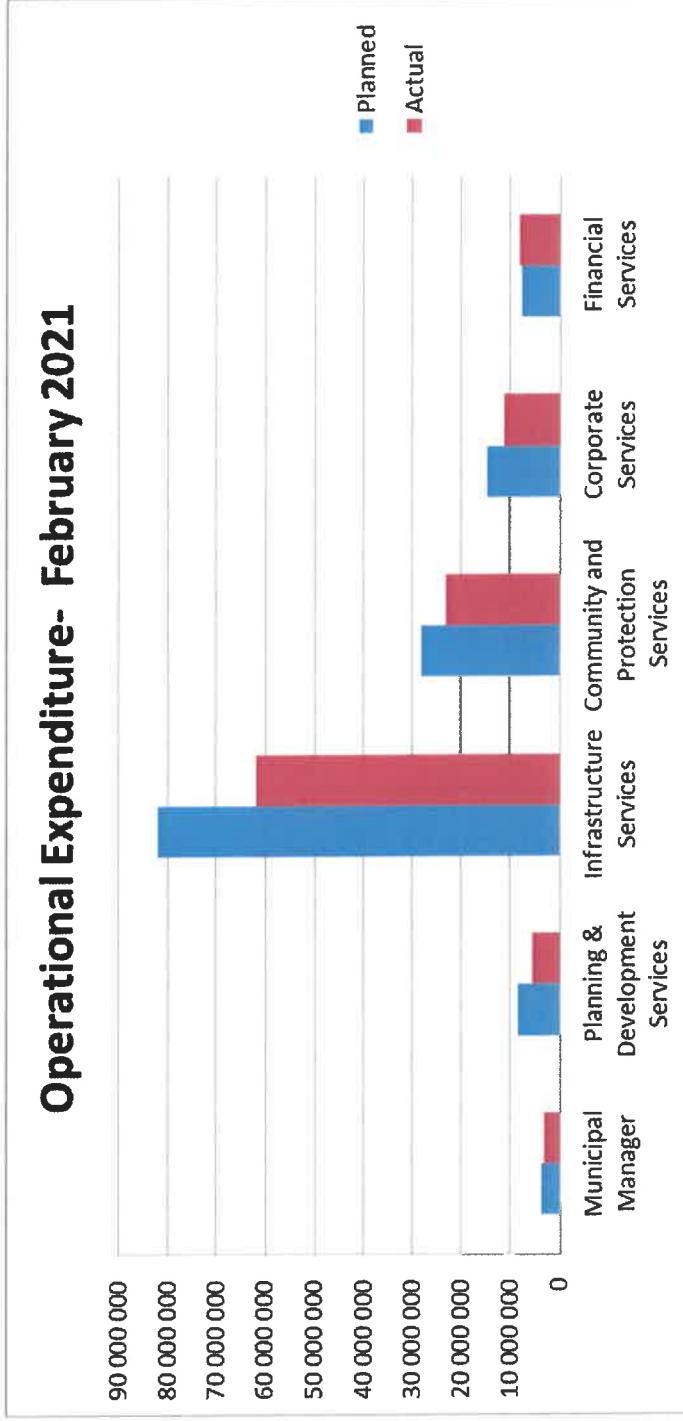
Directorate	Original Budget	Adjusted Budget
Municipal Manager	47 883 653	44 811 506
Planning & Development Services	105 524 846	96 886 122
Infrastructure Services	1 082 794 555	1 056 140 371
Community and Protection Services	359 246 177	357 735 417
Corporate Services	181 428 720	180 172 266
Financial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

	Year To Date	
	Planned	Actuals
	29 496 496	19 211 424
	62 586 526	50 936 065
	671 871 283	478 816 410
	222 027 484	167 386 860
	116 973 269	86 198 140
	59 052 568	59 255 113
	1 162 007 606	861 804 011

	February 2021	
	Planned	Actuals
	3 736 402	3 084 075
	8 497 421	5 515 183
	81 948 504	61 927 640
	28 133 533	23 169 740
	14 702 496	11 202 106
	7 602 384	8 087 574
	144 620 740	112 986 319

	February 2021 Variance (Actual - Plan)	Variance %
	(652 327)	-17%
	(2 982 238)	-35%
	(20 020 864)	-24%
	(4 963 793)	-18%
	(3 500 390)	-24%
	485 190	6%
	(31 634 421)	-22%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 Municipal Manager

The Municipal Manager directorate planned to spend R29 496 496 of the adjusted budget. The year to date actual expenditure incurred amounted to R19 211 424 which resulted in an underspending of R10 285 072. The items that attributed to the underspending are as follows:

4.1.1 Operational Cost: External Audit Fees

The user department planned to spend R4 749 512 of the adjusted budget. The year to date actual expenditure incurred amounted to R3 349 561. The Minister of Finance has issued Government Gazette number 851 which exempts municipalities in terms of S177 (1)(b) of the MFMA. The exemption relates to the adhering to the deadlines for the submission of the Annual Financial Statements, Annual reports and Oversight reports. Due to the municipality opting to take the exemption of 31 October 2020 the spending has been deferred.

4.2 Planning and Development Services

The Planning and Development Services directorate planned to spend R62 586 526 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R50 936 065 which resulted in an underspending of R11 650 461. The items that attributed to the underspending are as follows:

4.2.1 Outsourced Services: Professional Staff

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

4.2.2 Operating Leases: Furniture and Office Equipment

The user department planned to spend R777 152 of the adjusted budget. The year to date actual expenditure incurred amounted to R411 650. Orders to the amount of R677 615 have been loaded on the financial system. The user department indicated that all funds will be spent.

4.2.3 Contractors: Management of Informal Settlements

The user department planned to spend R1 272 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R417 655. The user department indicated that orders to the amount of R963 120 have been loaded on the financial system. The user department is awaiting invoices from the service provider for phase 2 of the surveys.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R222 027 464 of the adjusted budget. The year to date actual expenditure incurred amounted to R167 386 860 which resulted in an underspending of R54 640 604. The items that attributed to the under spending are as follows:

4.3.1 Business and Advisory: Project Management

The user department planned to spend R984 664 of the adjusted budget. The year to date actual expenditure incurred amounted to R319 413. Orders to the amount of R612 104 have been loaded on the financial system. The user department indicated that a requisition needs to be loaded for the plumbing training. 3 training programmes are currently in progress.

4.3.2 Non-profit institutions: Sport Councils

The user department planned to spend R2 682 600 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.

4.3.3 Contractors: Maintenance of unspecified assets (Parks and Sidewalks: Stellenbosch)

The user department planned to spend R1 598 616 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 012 302. The user department indicated that inspections have been done to identify repairs needed at the facilities. Existing tenders will be utilised to address the various work needed.

4.3.4 Contractors: Gardening Services

The user department planned to spend R533 328 of the adjusted budget. No spending has been incurred to date. The user department indicated that the

funds will be spent on the purchase of trees once the tender has been advertised and adjudicated.

4.3.5 Contractors: Forestry

The user department planned to spend R1 200 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender is currently in the appeal period.

4.3.6 Outsourced Services: Traffic Fines Management

The user department planned to spend R6 051 344 of the adjusted budget. The year to date actual expenditure incurred amounted to R4 652 001. The user department indicated that due to the COVID-19 lockdown regulations the enforcement of speed control was minimised. Drivers adjusted their driving speed due to the visibility of law enforcement officials. This resulted in less speed fines being issued which had a concomitant effect on the expenditure incurred.

4.3.7 Outsourced Services: Security Services

The user department planned to spend R21 600 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R20 562 065. The user department indicated that orders to the amount of R2 619 271 have been loaded on the financial system. All funds will be spent.

4.3.8 Operational Cost: Uniform and Protective Clothing

The user department planned to spend R958 703 of the adjusted budget. The year to date actual expenditure incurred amounted to R79 919. The user department indicated that orders to the amount of R263 908 have been loaded on the financial system. A new tender will be advertised for the acquisition of uniforms and protective clothing.

4.4 Infrastructure Services

The Infrastructure Services directorate planned to spend R671 871 283 of the adjusted budget. The year to date actual expenditure incurred amounted to R478 816 410 which resulted in an underspending of R193 054 873. The items that attributed to the under spending are as follows:

4.4.1 Electricity:ESKOM

The user department planned to spend R286 835 848 of the adjusted budget. The year to date actual expenditure incurred amounted to R225 255 273. 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 3.3 on page 12 of this report which directly impacts the expenditure

incurred on bulk purchases. An invoice has been received and will be submitted for payment.

4.4.2 Contractors:Prepaid Electricity Vendors

The user department planned to spend R6 512 896 of the adjusted budget. The year to date actual expenditure incurred amounted to R3 675 508. Orders amounting to R3 501 491 have been loaded on the financial system. Invoices for February 2021 have been received and will be submitted for payment. An improvement will therefor be noted during the next reporting period.

4.4.3 Outsourced Services:Refuse Removal (Landfill site)

The user department planned to spend R11 600 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R7 671 356. Orders to the amount of R6 663 077 have been loaded on the financial system. The department indicated that an improvement will be noted once the appointment of the recycling contractor has been concluded.

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

The user department planned to spend R1 581 408 of the adjusted budget. The year to date actual expenditure incurred amounted to R406 256. Orders to the amount of R2 002 648 have been loaded on the financial system. The user department indicated that an invoice to the amount of R109 782 have been received and will be submitted for payment.

4.5 Corporate Services

The Corporate Services directorate planned to spend R116 973 269 of the adjusted budget. The year to date actual expenditure incurred amounted to R86 198 140 which resulted in an underspending of R30 775 129. The items that attributed to the under spending are as follows:

4.5.1 Seminars, Conferences, Workshops and Events:Nation

The user department planned to spend R3 123 624 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 805 890. The user department indicated that due to the COVID-19 lockdown regulations the conferences could not be attended. Furthermore, an improvement will be noted once the awarding of the bursaries have been finalised. Plans are however in place to be rolled out for the 2021 calendar year. Orders to the amount of R9 17 505 have been loaded on the financial system.

4.5.2 Legal Cost: Legal Advice and Litigation

The user department planned to spend R5 400 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R4 464 000. The user

department indicated that various legal processes are in progress and the budget allocation will be fully utilised.

4.5.3 Communication: Telephone, Fax, Telegraph and Telex

The user department planned to spend R3 843 328 of the adjusted budget. The year to date actual expenditure incurred amounted to R2 813 793. The user department indicated that the funds will be spent by 30 June 2021.

4.5.4 External Computer Service: Software Licences

The user department planned to spend R9 533 328 of the adjusted budget. The year to date actual expenditure incurred amounted to R8 693 865. The user department indicated that R2 600 000 will be utilised for the Microsoft EA License renewal. R1 600 000 will be utilised for the software project in terms of tender number BSM 7/21 and R1 600 000 will be utilised for the Stellenbosch Mobile application.

4.5.5 External Computer Service: Specialised Computer Service

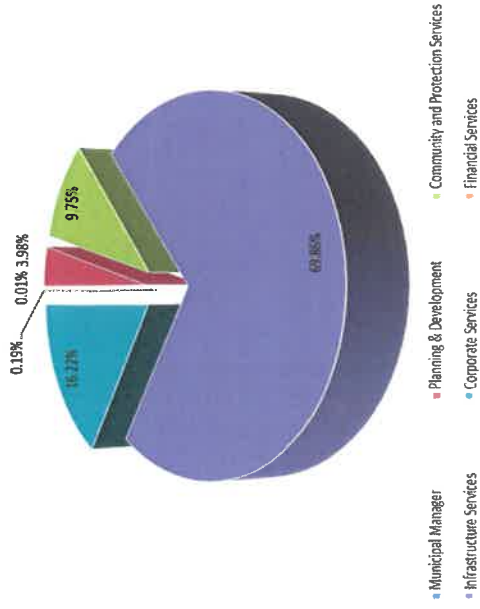
The user department planned to spend R1 338 664 of the adjusted budget. The year to date actual expenditure incurred amounted to R367 842. The user department indicated that tender number BSM 27/21 for the office 365 migration project will serve before the BEC on 9 March 2021. Implementation will be completed by 30 June 2021.

5 Capital Expenditure

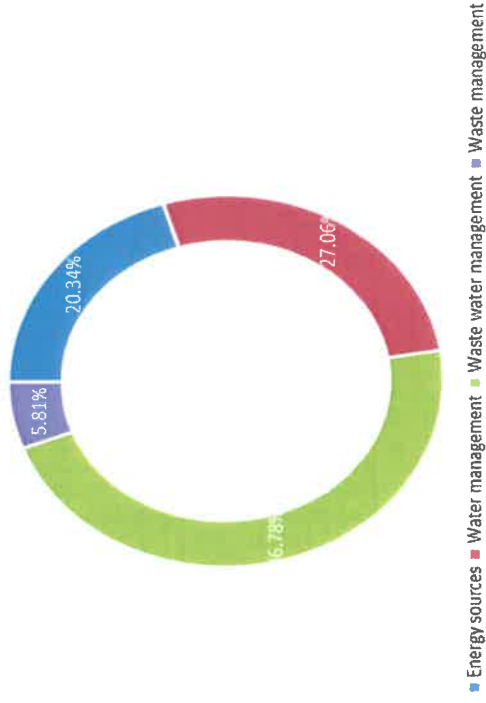
Stellenbosch municipality vested the majority of the 2020/21 capital budget in trading services (R218 272 050 or 48.03 per cent of the R454 464 010 capital budget) which is needed to ensure effective service delivery.

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

Capital Budget per Directorate



Composition of Trading Services



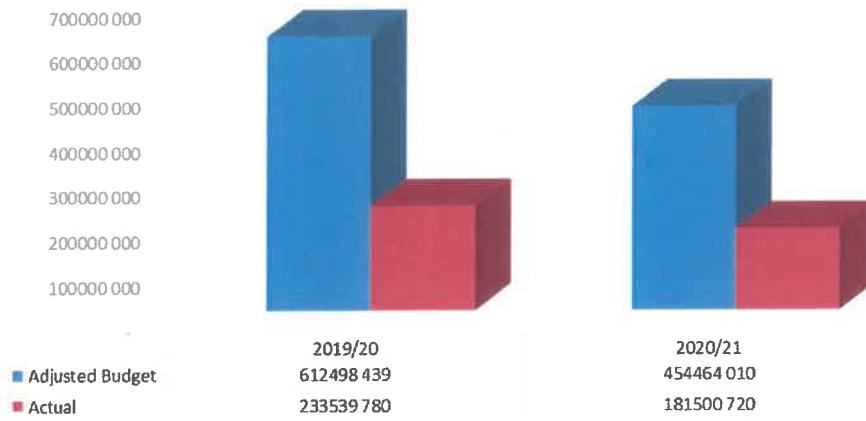
MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

The following table shows the actual capital expenditure for each Directorate against that planned in the SDBIP as at 28 February 2021.

Directorate	Amended Budget	Capital Expenditure					Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	
Municipal Manager	40 000	30 500	20 742	3 111	1 722	25 575	51.86%
Planning & Development	18 088 078	4 115 525	1 430 456	1 584 579	5 244	3 020 279	7.91%
Community and Protection Services	44 297 748	14 662 612	14 062 755	13 582 662	2 552 972	30 198 389	31.75%
Infrastructure Services	317 493 027	125 237 894	105 903 353	94 991 049	5 677 691	206 572 093	33.36%
Corporate Services	73 695 157	46 021 538	59 936 851	4 473 860	3 394 653	67 805 365	81.33%
Financial Services	850 000	115 497	146 563	25 457	270	172 290	17.24%
TOTALS	454 464 010	190 183 566	181 500 720	114 660 718	11 632 552	307 793 990	39.94%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

Year-On-Year Capital Comparison



Detail	2019/20	2020/21
Adjusted Budget	612 498 439	454 464 010
Actual	233 539 780	181 500 720
Actual % Spent	38.13%	39.94%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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) - M07 January

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	-	16	31	(14)	-46%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		2 544	2 000	10 635	-	-	7 570	(7 570)	-100%	5 067
Vote 3 - INFRASTRUCTURE SERVICES		60 642	60 880	152 614	3 666	29 515	100 819	(71 303)	-71%	72 101
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 769	11 690	31 069	777	5 907	16 420	(10 513)	-64%	22 278
Vote 5 - CORPORATE SERVICES		1 090	8 100	18 446	21	3 281	26 797	(23 516)	-88%	10 592
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	212 804	4 464	38 720	151 636	(112 916)	-74%	110 078
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		6 279	10 311	5 732	106	858	1 152	(294)	-25%	13 021
Vote 3 - INFRASTRUCTURE SERVICES		219 470	256 380	192 057	7 059	59 715	75 012	(15 296)	-20%	249 106
Vote 4 - COMMUNITY AND PROTECTION SERVICES		22 687	15 950	17 248	1 226	5 531	4 409	1 122	25%	22 819
Vote 5 - CORPORATE SERVICES		84 004	9 550	55 020	63	54 994	36 100	18 894	52%	63 167
Vote 6 - FINANCIAL SERVICES		442	850	850	3	113	650	(537)	-83%	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	332 863	293 040	270 907	8 457	121 212	117 323	3 889	3%	348 964
Total Capital Expenditure	3	405 962	375 750	483 711	12 921	159 932	268 959	(109 027)	-41%	459 042
Capital Expenditure - Functional Classification										
Governance and administration		85 571	18 540	74 357	87	58 405	63 578	(5 173)	-8%	74 649
Executive and council		35	40	40	-	16	31	(14)	-46%	40
Finance and administration		85 536	18 500	74 317	87	58 389	63 547	(5 159)	-8%	74 609
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		33 595	34 581	55 173	1 189	9 735	22 850	(13 115)	-57%	51 075
Community and social services		1 705	3 190	3 671	105	838	1 976	(1 139)	-58%	3 771
Sport and recreation		11 298	14 330	22 161	652	6 069	7 531	(1 462)	-19%	17 542
Public safety		17 186	6 700	17 281	426	2 585	7 466	(4 881)	-65%	18 581
Housing		3 405	10 361	12 061	7	243	5 677	(5 634)	-96%	11 182
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		91 027	108 360	105 916	4 539	37 545	58 848	(21 303)	-36%	117 640
Planning and development		23 763	52 540	33 534	3 055	13 130	15 711	(2 581)	-16%	36 294
Road transport		67 264	54 020	68 798	832	22 689	40 900	(18 211)	-45%	77 761
Environmental protection		-	1 800	3 584	651	1 725	2 236	(511)	-23%	3 584
Trading services		195 769	214 270	248 265	7 105	54 247	123 683	(69 436)	-56%	215 678
Energy sources		45 263	43 475	40 454	1 831	8 791	31 246	(22 455)	-72%	48 805
Water management		21 658	53 380	74 252	1 426	11 141	33 498	(22 357)	-67%	52 069
Waste water management		100 922	109 670	118 657	2 729	27 175	52 848	(25 673)	-49%	102 113
Waste management		27 926	7 745	14 902	1 119	7 139	6 091	1 048	17%	12 692
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	405 962	375 750	483 711	12 921	159 932	268 959	(109 027)	-41%	459 042
Funded by:										
National Government		62 677	63 690	59 490	243	16 210	29 938	(13 728)	-46%	59 490
Provincial Government		61 699	49 739	29 079	2 394	9 973	13 940	(3 967)	-28%	26 800
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	31 912	31 912	851	9 649	13 289	(3 639)	-27%	-
Transfers recognised - capital		124 376	145 341	120 481	3 489	35 832	57 167	(21 335)	-37%	86 290
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	33 365	102 780	102 780	2 585	12 171	54 370	(42 199)	-78%	83 121
Internally generated funds		248 221	127 630	260 450	6 647	111 929	157 422	(45 493)	-29%	289 631
Total Capital Funding		405 962	375 750	483 711	12 921	159 932	268 959	(109 027)	-41%	459 042

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 R4 115 525 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 430 456. This resulted in an under performance of R2 685 069. The projects that attributed to the under performance are as follows:

5.1.1 Establishment of Informal trading markets Cloetesville

The user department planned to spend R269 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 and the handover is scheduled for 5 March 2021. Any savings on the project will be utilised for landscaping.

5.1.2 Establishment of Informal trading markets: Groendal

The user department planned to spend R806 223 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 and they are awaiting the handover from the contractor.

5.1.3 Jamestown: Housing

The user department planned to spend R250 000 of the adjusted budget. No spending has been incurred to date. The department indicated that it is currently in the process of drafting stage 2 of the call for financial proposals. A report will serve before Council during March/ April regarding the concept site development plan before the commencement of stage 2.

5.1.4 La Motte Old Forest Station (±430 services & ±430 units)

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

5.1.5 Enkanini Planning

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

5.2 Community and Protection Services

The Directorate planned to spend R14 662 612 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R14 062 755. This resulted in an under spending of R599 857. The projects that attributed to the under spending are as follows:

5.2.1 Urban Forestry: Vehicle Fleet

The user department planned to spend R1000 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R495 327. The user department indicated that three (3) vehicles have been delivered and the payment will reflect in the next reporting period. Another vehicle will be purchased with the remaining funds.

5.3 Infrastructure Services

The Directorate planned to spend an amount of R125 237 894 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R105 903 353. This resulted in an under spending of R19 334 541. The projects that attributed to the under spending are as follows:

5.3.1 Skips (5,5KL)

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 order will be generated during April 2021. Delivery will take place before 30 June 2021.

5.3.2 Landfill Gas To Energy

The user department planned to spend R180 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a formal quotation has been drafted and is pending advertisement.

5.3.3 Street Refuse Bins

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 tender will serve before the Bid Specifications Committee. This is the second attempt for the tender to be concluded as the first attempt was unsuccessful due to technical issues.

5.3.4 Energy Balancing Between Metering and Mini-Substations

The user department planned to spend R100 000 of the adjusted budget. No expenditure have been incurred to date. The user department indicated that an invoice will be submitted for payment during March 2021.

5.3.5 Bien don 66/11kV substation new

The user department planned to spend R437 930 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R60 880. Orders to the amount of R313 521 have been loaded on the financial system. The user department indicated that the project is in progress. Challenges have been encountered with the service provider which resulted in the termination of the contract. A new consultancy tender is in progress for the appointment of a suitable electrical consultant.

5.3.6 Electricity Network: Pniel

The user department planned to spend R2 056 893 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 677 501. Orders to the amount of R411 435 have been loaded on the financial system. The user department indicated that the funds will be utilised for the Pniel work schedule as indicated as well as materials which will be booked out from the stores.

5.3.7 General System Improvements - Franschhoek

The user department planned to spend R1 033 571 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R613 176. Orders to the amount of R751 612 have been loaded on the financial system. The user department indicated that a 315kVA plus cable will be booked out of the stores to finish the R635 212 remaining on the budget.

5.3.8 General System Improvements - Stellenbosch

The user department planned to spend R7 576 790 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 597 196. Orders to the amount of R235 473 have been loaded on the financial system. Invoices to the amount of R115 931 have been submitted for payment.

5.3.9 Integrated National Electrification Programme (Enkanini)

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

5.3.10 Smartie Town

The user department planned to spend R700 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R217 328. The user department indicated that a contractor is currently on site in order to complete the remaining 40 houses of the 106 houses which need to be rectified. Remedial work in respect of defects evident on the completed 66 houses are also being done. An order to the value of R 2 319 827 has been issued.

5.3.11 Bulk Sewer Outfall: Jamestown

The user department planned to spend R19 159 254 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 897 974. Orders amounting to R23 760 137 have been loaded on the financial system. The user department indicated that the construction is in progress and the project is on track.

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2020/21									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13 400	2 923	2 895	3 110	84 132	-	-	-	106 461	87 242	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31 211	1 117	887	785	11 973	-	-	-	45 973	12 758	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 281	1 203	1 038	1 001	28 067	-	-	-	48 591	29 068	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	5 081	578	512	483	20 847	-	-	-	27 501	21 330	-	-
Receivables from Exchange Transactions - Waste Management	1600	4 185	622	564	560	24 398	-	-	-	30 329	24 958	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	510	177	167	163	9 305	-	-	-	10 322	9 468	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	725	104	260	283	10 542	-	-	-	11 913	10 825	-	-
Total By Income Source	2000	72 393	6 725	6 324	6 385	189 263	-	-	-	281 091	195 648	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 812	394	341	301	1 912	-	-	-	5 760	2 212	-	-
Commercial	2300	12 115	210	158	106	15 895	-	-	-	28 484	16 001	-	-
Households	2400	44 188	5 419	5 160	5 224	148 160	-	-	-	208 152	153 385	-	-
Other	2500	13 278	702	665	754	23 296	-	-	-	38 695	24 050	-	-
Total By Customer Group	2600	72 393	6 725	6 324	6 385	189 263	-	-	-	281 091	195 648	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2020/21									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	22 483	-	-	-	-	-	-	-	-	22 483
Bulk Water	0200	3 108	-	-	-	-	-	-	-	-	3 108
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	29 507	-	-	-	-	-	-	-	-	29 507
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	55 097	-	-	-	-	-	-	-	-	55 097

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2020	February		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
	<u>ABSA BANK</u>										
'9354572592	A#2592	CALL	6.700%	CALL	70 978 743.64			(21 255 268.40)	276 524.75	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	1 887 863.01	0.00
9360655689	A#689	CALL	4.600%			(50 000 000.00)		101 000 000.00	256 285.56	2 894 799.11	103 894 799.11
					122 390 058.71	(50 000 000.00)		23 554 446.48	256 285.56	5 059 186.87	103 894 799.10
	<u>FNB</u>										
74877638964	F#8964	FIXED / 5 Mths	4.240%	27-Aug-19 26-Apr-21 30-Aug-19				145 000 000.00	471 627.40	1 583 320.55	146 583 320.55
								145 000 000.00	471 627.40	1 583 320.55	146 583 320.55
	<u>NEDBANK</u>										
037881123974/...008	N#008	CALL	3.750%	CALL	46 299 984.67			(46 342 726.03)		42 741.37	0.01
03/7881123974/...019	N#019	FIXED / 8 MTHS	7.650%	27-Oct-20	123 143 835.62			(126 111 616.44)		2 967 780.82	(0.00)
03/7881123974/...020	N#020	FIXED / 6 MTHS	4.640%	10-Aug-21		70 000 000.00		70 000 000.00	177 972.60	177 972.60	70 177 972.60
					169 443 820.28	70 000 000.00		(102 454 342.47)	177 972.60	3 188 494.79	70 177 972.61
	<u>STANDARD BANK</u>										
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 MONTHS	7.600%	27-Nov-20	82 082 191.78			(84 497 534.25)		2 415 342.47	(0.00)
					104 040 348.95			(106 698 220.97)		2 657 872.11	0.10
INVESTMENT TOTAL					395 874 227.94	(50 000 000.00)		(87 707 009.92)	905 885.56	12 488 874.33	320 656 092.35

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M08 February									
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	256	4.60%	153 639	(50 000)	103 895
F#8964 - FNB		5M	Deposits - Bank (03)	26/04/2021	472	4.24%	146 112	-	146 583
N#020		6M	Deposits - Bank (03)	10/08/2021	178	4.64%	-	70 000	70 178
Municipality sub-total					906		299 750	20 000	320 656
TOTAL INVESTMENTS AND INTEREST	2				906		299 750	20 000	320 656

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

8 Borrowings

Lending Institution	Balance 1/02/2021	Received February 2021	Interest Capitalised February 2021	Capital Repayments February 2021	Balance 28/02/2021	Percentage
DBSA @ 9.25%	(0)	-	-	-	(0)	9.25%
DBSA@ 11.1%	14 737 966	-	-	-	14 737 966	11.10%
DBSA@ 10.25%	43 364 848	-	-	-	43 364 848	10.25%
DBSA @ 9.74%	76 220 842	-	-	-	76 220 842	9.74%
NEBANK @ 9.70%	144 722 892	-	-	-	144 722 892	9.70%
	279 046 548	-	-	-	279 046 548	

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

9 Allocations and grant receipts and expenditure

	TOTAL 2019/20 INCLUSIVE OF ROLL OVER AMOUNTS	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	PRIOR YEARS DEBTORS CLEARED	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
OPERATING & CAPITAL GRANTS	170 632 000	-	-	133 181 000	-	24 194 643	3 338 571	-	-	108 986 357	18.17%	14.18%
Unconditional Grant: Equitable Share												
Grand Total (Unconditional Grants)	170 632 000	-	-	133 181 000	-	24 194 643	3 338 571	-	-	108 986 357	18.17%	14.18%
EPWP Integrated Grant for Municipalities	4 961 000			4 961 000		2 165 498	416 088	1 488 000		2 795 502	43.65%	43.65%
Local Government Financial Management Grant	1 550 000			1 550 000		1 368 012	53 125	-		181 988	88.26%	88.26%
Integrated National Electrification Programme (Municipal) Grant	12 000 000			12 000 000		457 194	-	-		11 542 806	3.81%	3.81%
Integrated Urban Development Grant	47 490 000			24 995 000		16 981 176	1 228 071	-		8 013 824	67.94%	35.76%
LGSETA Funding	376 400			4 000		-	-	-		4 000	0.00%	0.00%
DBSA Grant	1 827 853			-		11 607	-	-		-	0.00%	0.00%
Community Development Workers Operational Support Grant	93 296	37 296		-		11 607	-	-		25 689	31.12%	12.44%
Library Services: Conditional Grant	9 650 000			9 650 000		5 141 095	550 529	-		4 508 905	53.28%	53.28%
Human Settlements Development Grant	31 994 416		19 449 132	21 277 926		15 102 290	60 800	-		(13 108 081)	0.00%	47.20%
Title Deeds Restoration Grant	1 839 711	1 839 711		-		42 000	12 664	-		1 797 711	0.00%	2.28%
Municipal Accreditation and Capacity Building Grant	238 000			-		-	-	-		-	0.00%	0.00%
Financial Management Capacity Building Grant	760 097	360 097		-		-	-	-		360 097	0.00%	0.00%
LG Graduate Internship Grant	73 655	73 655		-		55 833	7 083	-		17 822	0.00%	75.80%
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 (RSEPPVUU)	4 000 000			4 000 000		-	-	-		4 000 000	0.00%	0.00%
Integrated Transport Planning	600 000			600 000		-	-	-		600 000	0.00%	0.00%
Cape Winelands District Grant	2 030 541	2 030 541		-		-	-	-		2 030 541	100.00%	0.00%
Safety Initiative Implementation-whole of society approach (WOSA)	440 000			-		-	-	-		-	0.00%	0.00%
Blaauwklippen housing project	369 715	369 715		-		-	-	-		369 715	0.00%	0.00%
Housing consumer education	68 010	68 010		-		-	-	-		68 010	0.00%	0.00%
Khaya Lam Free Market Foundation	102 000	102 000		-		-	-	-		102 000	0.00%	0.00%
Other sources	288 184	288 184		-		-	-	-		288 184	0.00%	0.00%
Department of sport and recreational facilities	67 669	67 669		-		-	-	-	67 669	-	100.00%	0.00%
National Lottery	307 361	307 361		-		-	-	-		307 361	0.00%	0.00%
Grand total (Conditional Grants)	121 577 908	5 709 655	19 449 132	79 037 926	-	41 774 707	2 789 947	1 488 000	67 669	23 456 073	49.37%	34.36%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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:										
Operating Transfers and Grants										
National Government:										
Operational Revenue: General Revenue: Equitable Share		143 163	156 315	178 568	1 488	139 692	116 344	23 348	20.1%	178 568
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		136 177	149 804	170 632	-	133 181	113 755	19 426	17.1%	170 632
Local Government Financial Management Grant [Schedule 5B]		5 227	4 961	4 961	1 488	4 961	1 556	3 405	218.7%	4 961
Municipal Disaster Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	1 033	517	50.0%	1 550
Municipal Infrastructure Grant [Schedule 5B]		209	-	-	-	-	-	-	-	-
		-	-	1 425	-	-	-	-	-	1 425
Provincial Government:										
Community Development Workers Operational Support Grant		14 628	21 791	18 309	-	19 841	13 746	6 095	44.3%	22 650
Financial Management Capacity Building Grant		112	56	56	-	-	-	-	-	-
Human Settlements Development Grant	4	380	400	400	-	-	13 746	(13 746)	-100.0%	22 650
Libraries, Archives and Museums	4	12 454	13 077	9 595	-	10 242	-	10 242	#DIV/0!	-
Local Government Support Grant	4	900	-	-	-	-	-	-	-	-
LGSETA Bursary Fund	4	63	-	-	-	4	-	4	#DIV/0!	-
WC Financial Management Support Grant	4	255	-	-	-	-	-	-	-	-
LG Graduate Internship Grant	4	80	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	4	384	450	450	-	-	-	-	-	-
	4	-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	4	-	238	238	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
District Municipality:										
All Grants		472	440	440	-	-	293	(293)	-100.0%	440
Other grant providers:		472	440	440	-	-	293	(293)	-100.0%	440
Public Corporations		-	-	-	-	-	366	(366)	-100.0%	2 204
		-	-	-	-	-	366	(366)	-100.0%	1 828
Total Operating Transfers and Grants	5	158 263	178 546	197 317	1 488	159 533	130 750	28 783	22.0%	203 862
Capital Transfers and Grants										
National Government:										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		49 683	63 690	58 065	-	36 995	28 693	8 302	28.9%	58 065
Municipal Infrastructure Grant [Schedule 5B]		11 797	16 200	12 000	-	12 000	8 000	4 000	50.0%	12 000
Municipal Water Infrastructure Grant [Schedule 5B]		37 886	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	47 490	46 065	-	24 995	20 693	4 302	20.8%	46 065
Provincial Government:										
Human Settlements Development Grant		8 836	49 739	26 635	-	15 691	16 200	(510)	-3.1%	26 800
Libraries, Archives and Museums		6 736	45 139	21 980	-	11 036	16 164	(5 128)	-31.7%	26 745
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		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	84 700	-	52 686	44 894	7 792	17.4%	84 866
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	216 782	291 975	282 017	1 488	212 219	175 643	36 576	20.8%	288 728

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 - M08 February

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	178 944	3 808	27 728	17 678	10 050	56.9%	27 339
Operational Revenue:General Revenue:Equitable Share		11 696	149 804	170 632	3 339	24 195	13 885	10 309	74.2%	20 828
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 117	4 961	4 961	416	2 165	3 307	(1 142)	-34.5%	4 961
Infrastructure Skills Development Grant [Schedule 5B]		191	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	53	1 368	485	883	182.1%	1 550
Municipal Disaster Grant [Schedule 5B]		209	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		(2)	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	-	1 425	-	-	-	-	-	-
LGSETA Bursary Fund		-	-	376	-	-	-	-	-	-
Provincial Government:		-	21 791	18 309	1 001	10 660	10 903	(243)	-2.2%	22 663
Community Development Workers Operational Support Grant		-	56	56	-	-	-	-	-	-
Financial Management Capacity Building Grant		-	400	400	-	-	10 903	(10 903)	-100.0%	22 663
Human Settlements Development Grant		-	7 570	7 570	-	5 124	-	5 124	#DIV/0!	-
Libraries, Archives and Museums		-	13 077	9 595	551	5 086	-	5 086	#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	-	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	2 471	-	-	293	(293)	-100.0%	440
Safety Initiative Implementation-whole of society approach (WOSA)		472	440	440	-	-	293	(293)	-100.0%	440
Cape Winelands Grant		-	-	2 031	-	-	-	-	-	-
Other grant providers:		-	-	1 828	-	-	441	(441)	-100.0%	2 204
DBSA		-	-	1 828	-	-	75	(75)	-100.0%	376
Public Corporations		-	-	-	-	-	366	(366)	-100.0%	1 828
Total operating expenditure of Transfers and Grants:		19 233	178 546	201 551	4 808	38 388	29 315	9 073	31.0%	52 646
Capital expenditure of Transfers and Grants										
National Government:		62 049	63 690	58 065	1 228	17 438	28 076	(10 637)	-37.9%	58 065
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 163	16 200	12 000	-	457	8 500	(8 043)	-94.6%	12 000
Municipal Infrastructure Grant [Schedule 5B]		46 886	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	47 490	46 065	1 228	16 981	19 576	(2 595)	-13.3%	46 065
Provincial Government:		65 676	49 739	26 800	61	10 033	7 772	2 262	29.1%	26 800
Libraries, Archives and Museums		-	-	55	-	55	55	(0)	-0.6%	55
Human Settlements Development Grant		65 676	45 139	22 145	61	9 979	7 717	2 262	29.3%	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	84 866	1 289	27 472	35 848	(8 376)	-23.4%	334 464
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		147 110	291 975	286 417	6 097	65 860	65 162	698	1.1%	387 110

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 - M08 February

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:						
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	
Provincial Government:		2 311	31	109	(2 201)	-95.3%
Community Development Workers Operational Support Grant		37	12	12	(26)	-68.9%
Financial Management Capacity Building Grant		360	-	-	(360)	-100.0%
Human Settlements Development Grant		-	-	-	-	
LG Graduate Internship Grant		74	7	56	(18)	-24.2%
Title Deeds Resubstitution Grant		1 840	13	42	(1 798)	-97.7%
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		-	-	-	-	
Total operating expenditure of Approved Roll-overs		4 341	31	109	(4 232)	-97.5%
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/PUU)		-	-	-	-	
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	31	109	(4 232)	-97.5%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	339 270 102	314 234 925	208 502 523	223 516 869	7%	38 900 197	28 100 033	-28%
Bonus	29 815 702	26 115 702	17 410 440	23 988 720	38%	21 000	47 145	125%
Acting and Post Related Allowances	1 544 833	1 544 833	1 029 888	311 460	-70%	63 251	50 308	-20%
Non Structured	35 891 131	32 891 131	21 927 416	22 843 911	4%	2 498 290	2 719 170	9%
Standby Allowance	15 561 395	11 957 310	7 971 528	10 660 234	34%	2 498 290	1 373 980	-45%
Travel or Motor Vehicle	15 586 207	11 623 991	7 749 328	6 102 517	-21%	1 498 290	767 548	-49%
Accommodation, Travel and Incidental	410 871	410 871	273 936	9 596	-96%	800	430	-46%
Bargaining Council	241 838	241 838	161 256	227 750	41%	23 515	25 728	9%
Cellular and Telephone	1 143 313	1 143 313	762 240	1 199 271	57%	132 555	156 146	18%
Current Service Cost	7 762 777	5 762 777	3 841 848	6 023 842	0%	857 102	755 350	-12%
Essential User	732 117	664 531	443 024	484 123	9%	75 000	64 390	-14%
Entertainment	128 048	128 048	85 368	-	0%	-	-	0%
Fire Brigade	2 864 717	2 864 717	1 909 808	1 738 100	-9%	230 000	222 464	-3%
Group Life Insurance	4 252 794	4 252 794	2 835 208	2 699 207	-5%	300 000	376 298	25%
Housing Benefits	3 164 837	3 164 837	2 109 864	1 833 765	-13%	245 000	226 330	-8%
Interest Cost	22 368 457	13 368 457	8 912 304	-	0%	-	-	0%
Leave Gratuity	-	-	-	-	0%	-	-	0%
Leave Pay	2 246 376	2 246 376	1 497 600	2 018 887	35%	72 000	188 250	161%
Long Term Service Awards	1 067 046	1 067 046	711 368	53 014	-93%	-	-	0%
Medical	27 962 039	27 962 039	18 641 376	16 576 338	-11%	2 498 290	2 124 131	-15%
Non-pensionable	914 001	914 001	609 336	54 524	-91%	7 000	6 891	-2%
Pension	58 058 040	58 058 040	38 705 368	36 784 647	-5%	4 498 290	4 371 302	-3%
Scarcity Allowance	1 643 789	1 643 789	1 095 872	1 082 552	-1%	130 000	137 711	6%
Shift Additional Remuneration	2 026 274	2 026 274	1 350 856	2 978 224	120%	390 000	353 701	-9%
Structured	1 580 462	1 580 462	1 053 640	1 491 921	42%	326 512	196 365	-40%
Unemployment Insurance	3 201 919	3 201 919	2 134 640	1 557 514	-27%	250 142	198 185	-21%
Totals	579 439 085	529 070 021	351 726 035	364 236 985	4%	55 515 523	42 461 856	-24%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2021

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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	992	8 062	9 140	(1 078)	-12%	13 710
Pension and UIF Contributions		559	848	848	-	-	565	(565)	-100%	848
Medical Aid Contributions		215	92	92	-	-	62	(62)	-100%	92
Motor Vehicle Allowance		4 331	4 947	4 947	361	2 896	3 298	(402)	-12%	4 947
Cellphone Allowance		1 754	1 339	1 339	149	1 167	893	274	31%	1 339
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		155	197	197	13	103	131	(28)	-22%	197
Sub Total - Councillors		19 121	21 133	21 133	1 515	12 228	14 088	(1 860)	-13%	21 133
% increase	4		10.5%	10.5%						10.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 410	7 532	7 532	398	3 376	5 022	(1 645)	-33%	7 532
Pension and UIF Contributions		179	1 374	1 374	-	-	916	(916)	-100%	1 374
Medical Aid Contributions		24	235	235	-	-	157	(157)	-100%	235
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		710	300	300	-	33	200	(167)	-83%	300
Motor Vehicle Allowance		161	1 188	1 188	-	-	792	(792)	-100%	1 188
Cellphone Allowance		51	132	132	-	-	88	(88)	-100%	132
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	61	61	-	0	40	(40)	-100%	61
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	21 200	-	-	755	6 024	-	6 024	#DIV/0!	-
Sub Total - Senior Managers of Municipality		27 735	10 822	10 822	1 154	9 434	7 215	2 219	31%	10 822
% increase	4		-61.0%	-61.0%						-61.0%
Other Municipal Staff										
Basic Salaries and Wages		316 733	331 738	306 703	27 702	220 140	203 481	16 659	8%	306 703
Pension and UIF Contributions		51 074	59 886	59 886	4 569	38 342	39 924	(1 582)	-4%	59 886
Medical Aid Contributions		23 313	27 727	27 727	2 124	16 576	18 484	(1 908)	-10%	27 727
Overtime		52 117	55 059	48 455	4 643	37 974	32 303	5 671	18%	48 455
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 133	14 398	10 436	768	6 103	6 957	(855)	-12%	10 436
Cellphone Allowance		1 579	1 011	1 011	156	1 199	674	525	78%	1 011
Housing Allowances		2 916	3 165	3 165	226	1 834	2 110	(276)	-13%	3 165
Other benefits and allowances		32 923	42 188	38 420	931	30 563	25 614	4 949	19%	38 420
Payments in lieu of leave		(2)	2 246	2 246	188	2 019	1 498	521	35%	2 246
Long service awards		6	72	72	-	53	48	5	10%	72
Post-retirement benefit obligations	2	(21 622)	31 126	20 126	-	-	13 417	(13 417)	-100%	20 126
Sub Total - Other Municipal Staff		468 170	568 617	518 248	41 308	354 803	344 511	10 292	3%	518 248
% increase	4		21.5%	10.7%						10.7%
Total Parent Municipality		515 026	600 572	550 203	43 977	376 465	365 814	10 651	3%	550 203

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 Budget	April Budget	May Budget	June Budget
Municipal Manager	10 700 683	-10 700 683	-	-	-	-	-	-	65 571	65 571	65 571	65 571
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	3 336 078	3 336 078	3 336 078	-1 063 322
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	104 840 655	104 840 655	104 840 655	163 503 214
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	15 603 376	14 688 105	15 103 375	48 174 166
Corporate Services	-5 696 279	6 342 970	359 177	392 406	342 898	370 214	265 583	564 102	546 840	546 840	546 840	884 682
Financial Services	138 830 492	13 404 766	29 334 590	29 776 511	27 222 518	50 728 096	30 033 341	30 826 946	40 966 267	40 966 267	40 966 267	-3 133 092
Grand Total	284 648 896	93 590 043	115 082 773	148 011 997	113 569 013	148 750 941	108 179 289	118 913 012	165 358 787	164 443 516	164 858 786	208 431 217

Operating Expenditure

Directorates	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Budget	April Budget	May Budget	June Budget
Municipal Manager	1 196 888	1 333 404	2 552 322	1 754 967	3 167 285	2 917 324	3 205 179	3 084 075	3 811 402	3 811 402	3 811 402	13 047 897
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	9 036 466	8 614 466	8 430 966	14 532 545
Infrastructure Services	16 279 351	69 137 393	77 876 279	71 411 508	71 018 806	68 592 074	42 573 558	61 927 640	86 017 716	84 387 909	84 827 018	260 185 611
Community And Protection Services	12 932 125	17 772 403	20 084 587	20 883 836	26 391 182	25 392 557	20 760 430	23 169 740	28 132 533	28 131 533	28 131 533	93 839 877
Corporate Services	8 478 582	13 667 366	8 194 113	13 124 153	13 153 725	10 238 938	8 979 831	11 202 106	14 702 496	14 702 496	14 702 496	40 648 504
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	8 409 734	7 697 384	8 314 734	8 427 768
Grand Total	50 434 053	118 244 105	120 997 528	120 977 047	130 686 965	119 312 864	88 165 131	112 986 319	150 110 347	147 345 190	148 218 574	430 682 201

Capital Expenditure

Directorates	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Budget	April Budget	May Budget	June Budget
Municipal Manager	1 200	-	7 685	6 519	-	977	-	4 361	-	9 500	-	-
Planning And Development	1 659	-	314 463	2 386	214 719	219 112	105 840	572 278	2 628 031	3 661 468	3 168 668	4 494 385
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	5 095 851	7 120 665	6 136 673	11 274 846
Infrastructure Services	92 632	2 109 838	8 683 193	29 852 340	14 698 732	19 028 026	14 565 790	16 672 802	45 140 570	49 785 301	54 046 282	42 224 089
Corporate Services	-	1 973 913	48 140 524	4 104 987	2 742 959	1 228 848	84 016	1 661 604	6 239 990	6 641 816	6 398 154	-14 271 886
Financial Services	3 717	-	-	98 676	4 725	3 379	2 800	33 266	150 000	-	150 000	434 513
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	59 254 442	67 238 750	69 899 777	44 155 947

