



**STELLENBOSCH**

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

# **MONTHLY BUDGET MONITORING REPORT**

## **JUNE 2019**



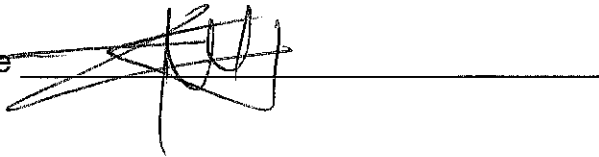
## QUALITY CERTIFICATE

I, **Tabiso Mfeya**, the Acting Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for June 2019 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 June 2019.

Name: **Tabiso Mfeya**

Acting Municipal Manager of Stellenbosch Municipality- WC024

Signature

A handwritten signature in black ink, appearing to be 'Tabiso Mfeya', is written over a horizontal line. The signature is somewhat stylized and overlaps the line.

Date: 12 July 2019

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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.

**The Office of the CFO is currently, in terms of s126 (1)(a) of the MFMA, preparing the annual financial statements for the financial period ended 30 June 2019. It is important to note that the information in this report are preliminary results and may not be an accurate reflection of the financial position of the municipality as same will materially be influenced by year-end journals and processes still to be finalised which will influence the financial position. The latter process alluded to will only be finalised by the end of August 2019.**

### 2.2 Summary of 2018/19 budget progress / implementation

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

<b>Detail</b>	<b>Capital Expenditure</b>	<b>Operating Expenditure</b>	<b>Operating Revenue</b> (excluding capital transfers and contributions)
Original Budget	528 040 751	1 716 330 147	1 629 545 935
Adjustment Budget	563 550 230	1 719 104 450	1 632 320 239
Plan to Date (SDBIP)	563 550 230	1 719 104 450	1 632 320 239
<b>Actual</b>	<b>403 343 206</b>	<b>1 306 914 835</b>	<b>1 454 796 702</b>
Variance to SDBIP	(160 207 024)	(412 189 615)	(177 523 537)
Year to date % Variance to SDBIP	<b>-28.43%</b>	<b>-23.98%</b>	<b>-10.88%</b>

MONTHLY BUDGET STATEMENT FOR JUNE 2019

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M12 June

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	309 989	329 307	344 307	23 845	336 584	344 307	(7 723)	-2%	344 307
Service charges	862 001	937 772	907 772	80 085	860 768	907 772	(47 004)	-5%	907 772
Investment revenue	54 495	45 501	45 501	477	40 327	45 501	(5 174)	-11%	45 501
Transfers and subsidies	178 790	144 700	164 974	444	148 566	164 974	(16 409)	-10%	164 974
Other own revenue	169 171	172 266	169 766	9 213	68 552	169 766	(101 214)	-60%	169 766
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 574 446</b>	<b>1 629 546</b>	<b>1 632 320</b>	<b>114 063</b>	<b>1 454 797</b>	<b>1 632 320</b>	<b>(177 524)</b>	<b>-11%</b>	<b>1 632 320</b>
Employee costs	444 579	566 808	548 997	42 894	477 338	548 997	(71 659)	-13%	548 997
Remuneration of Councillors	17 308	18 693	18 823	1 408	17 538	18 823	(1 285)	-7%	18 823
Depreciation & asset impairment	163 856	198 819	198 819	-	159 419	198 819	(39 400)	-20%	198 819
Finance charges	18 451	26 477	20 477	8 303	17 036	20 477	(3 441)	-17%	20 477
Materials and bulk purchases	340 011	415 190	415 890	31 514	356 909	415 890	(58 981)	-14%	415 890
Transfers and subsidies	6 261	9 102	9 102	586	9 145	9 102	43	0%	9 102
Other expenditure	365 940	481 242	506 997	29 776	269 530	506 997	(237 467)	-47%	506 997
<b>Total Expenditure</b>	<b>1 356 405</b>	<b>1 716 330</b>	<b>1 719 104</b>	<b>114 481</b>	<b>1 306 915</b>	<b>1 719 104</b>	<b>(412 190)</b>	<b>-24%</b>	<b>1 719 104</b>
<b>Surplus/(Deficit)</b>	<b>218 040</b>	<b>(86 784)</b>	<b>(86 784)</b>	<b>(418)</b>	<b>147 882</b>	<b>(86 784)</b>	<b>234 666</b>	<b>-270%</b>	<b>(86 784)</b>
Transfers and subsidies - capital (monetary allocations)	31 515	91 804	106 074	46 652	109 100	106 074	3 026	3%	106 074
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>249 555</b>	<b>5 020</b>	<b>19 290</b>	<b>46 235</b>	<b>256 982</b>	<b>19 290</b>	<b>237 693</b>	<b>1232%</b>	<b>19 290</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>249 555</b>	<b>5 020</b>	<b>19 290</b>	<b>46 235</b>	<b>256 982</b>	<b>19 290</b>	<b>237 693</b>	<b>1232%</b>	<b>19 290</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	433 682	528 041	563 550	94 077	403 377	563 550	(160 173)	-28%	563 550
Capital transfers recognised	80 137	91 804	106 074	18 975	97 037	106 074	(9 037)	-9%	106 074
Public contributions & donations	280	-	-	-	-	-	-	-	-
Borrowing	-	160 000	160 000	103 010	103 010	160 000	(56 990)	-36%	160 000
Internally generated funds	353 265	276 237	297 476	(27 907)	203 330	297 476	(94 146)	-32%	297 476
<b>Total sources of capital funds</b>	<b>433 682</b>	<b>528 041</b>	<b>563 550</b>	<b>94 077</b>	<b>403 377</b>	<b>563 550</b>	<b>(160 173)</b>	<b>-28%</b>	<b>563 550</b>
<b>Financial position</b>									
Total current assets	908 487	822 269	822 269	-	852 267	-	-	-	822 269
Total non current assets	5 151 150	5 507 560	5 507 560	-	5 422 250	-	-	-	5 507 560
Total current liabilities	421 202	325 826	325 826	-	286 514	-	-	-	325 826
Total non current liabilities	457 152	601 220	601 220	-	457 152	-	-	-	601 220
Community wealth/Equity	5 181 283	5 402 784	5 402 784	-	5 370 850	-	-	-	5 402 784
<b>Cash flows</b>									
Net cash from (used) operating	419 586	332 164	323 538	11 448	285 206	323 538	38 332	12%	-
Net cash from (used) investing	(430 854)	(528 041)	(563 550)	(29 361)	(392 751)	(563 550)	(170 799)	30%	-
Net cash from (used) financing	(11 987)	144 609	144 609	-	145 498	144 609	(889)	-1%	-
<b>Cash/cash equivalents at the month/year end</b>	<b>23 233</b>	<b>423 733</b>	<b>433 363</b>	<b>(24 951)</b>	<b>566 719</b>	<b>(95 403)</b>	<b>(662 122)</b>	<b>694%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	79 155	4 651	5 123	4 405	143 623	-	-	-	236 957
<b>Creditors Age Analysis</b>									
Total Creditors	180 408	-	-	-	-	-	-	-	180 408

MONTHLY BUDGET STATEMENT FOR JUNE 2019

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		416 744	434 857	447 669	25 280	431 490	447 669	(16 179)	-4%	447 669
Executive and council		2 459	3 314	3 314	46	651	3 314	(2 663)	-80%	3 314
Finance and administration		414 285	431 543	444 355	25 234	430 839	444 355	(13 516)	-3%	444 355
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 819	88 648	122 880	46 831	93 829	122 880	(29 051)	-24%	122 880
Community and social services		38 986	19 440	19 440	109	19 023	19 440	(417)	-2%	19 440
Sport and recreation		3 010	1 846	1 846	6	352	1 846	(1 493)	-81%	1 846
Public safety		2 639	3 560	3 560	5	3 356	3 560	(204)	-6%	3 560
Housing		11 184	63 802	98 035	46 711	71 098	98 035	(26 937)	-27%	98 035
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		135 719	120 993	120 993	7 913	43 055	120 993	(77 938)	-64%	120 993
Planning and development		9 793	7 461	7 461	1 833	11 986	7 461	4 526	61%	7 461
Road transport		125 902	113 506	113 506	6 081	28 629	113 506	(84 877)	-75%	113 506
Environmental protection		24	26	26	0	2 439	26	2 413	9152%	26
<i>Trading services</i>		997 392	1 076 784	1 046 784	80 684	995 456	1 046 784	(51 328)	-5%	1 046 784
Energy sources		553 809	580 374	590 374	58 485	584 648	590 374	(5 726)	-1%	590 374
Water management		256 841	241 550	206 550	11 559	181 198	206 550	(25 352)	-12%	206 550
Waste water management		116 332	174 829	164 829	6 521	148 385	164 829	(16 444)	-10%	164 829
Waste management		70 409	80 031	85 031	4 120	81 225	85 031	(3 806)	-4%	85 031
<i>Other</i>	4	57	68	68	8	68	68	(0)	-1%	68
<b>Total Revenue - Functional</b>	2	<b>1 605 731</b>	<b>1 721 350</b>	<b>1 738 394</b>	<b>160 716</b>	<b>1 563 897</b>	<b>1 738 394</b>	<b>(174 497)</b>	<b>-10%</b>	<b>1 738 394</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		227 663	346 509	357 201	30 570	262 325	357 201	(94 876)	-27%	357 201
Executive and council		58 028	98 187	91 517	7 031	61 456	91 517	(30 061)	-33%	91 517
Finance and administration		159 152	234 817	252 679	23 085	190 726	252 679	(61 953)	-25%	252 679
Internal audit		10 483	13 506	13 006	454	10 144	13 006	(2 862)	-22%	13 006
<i>Community and public safety</i>		181 945	229 497	249 502	14 714	183 497	249 502	(66 005)	-26%	249 502
Community and social services		29 110	46 166	41 866	3 658	27 959	41 866	(13 908)	-33%	41 866
Sport and recreation		43 038	47 084	46 084	2 376	39 421	46 084	(6 664)	-14%	46 084
Public safety		79 275	88 735	96 435	6 112	83 950	96 435	(12 485)	-13%	96 435
Housing		30 523	47 512	65 117	2 568	32 168	65 117	(32 948)	-51%	65 117
Health		-	-	-	-	-	-	-	0%	-
<i>Economic and environmental services</i>		270 136	332 770	325 052	12 612	199 358	325 052	(125 694)	-39%	325 052
Planning and development		56 242	73 958	70 760	4 747	60 185	70 760	(10 575)	-15%	70 760
Road transport		197 665	237 038	232 238	7 481	123 032	232 238	(109 207)	-47%	232 238
Environmental protection		16 229	21 774	22 053	384	16 141	22 053	(5 912)	-27%	22 053
<i>Trading services</i>		676 661	807 553	787 349	56 586	661 734	787 349	(125 615)	-16%	787 349
Energy sources		419 364	432 085	430 300	36 476	390 461	430 300	(39 839)	-9%	430 300
Water management		89 809	147 702	136 062	6 649	104 468	136 062	(31 594)	-23%	136 062
Waste water management		110 889	145 905	139 126	10 109	109 244	139 126	(29 882)	-21%	139 126
Waste management		56 599	81 861	81 861	3 352	57 561	81 861	(24 301)	-30%	81 861
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>1 356 405</b>	<b>1 716 330</b>	<b>1 719 104</b>	<b>114 481</b>	<b>1 306 915</b>	<b>1 719 104</b>	<b>(412 190)</b>	<b>-24%</b>	<b>1 719 104</b>
<b>Surplus/ (Deficit) for the year</b>		<b>249 326</b>	<b>5 020</b>	<b>19 290</b>	<b>46 235</b>	<b>256 982</b>	<b>19 290</b>	<b>237 692</b>	<b>1232%</b>	<b>19 290</b>

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

MONTHLY BUDGET STATEMENT FOR JUNE 2019

**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) - M12 June

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - DIRECTORATE: MUNICIPAL MANAGER		-	360	360	-	-	360	(360)	-100%	360
Vote 2 - DIRECTORATE: PLANNING AND DEVELOPMENT		-	71 543	89 261	48 677	86 169	89 261	(3 092)	-3%	89 261
Vote 3 - DIRECTORATE: COMMUNITY AND PROTECTION SERVICES		-	137 269	137 269	6 201	52 775	137 269	(84 494)	-62%	137 269
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	1 077 892	1 064 407	80 687	996 665	1 064 407	(67 742)	-6%	1 064 407
Vote 5 - DIRECTORATE: CORPORATE SERVICES		-	12 162	9 662	410	4 965	9 662	(4 697)	-49%	9 662
Vote 6 - DIRECTORATE: FINANCIAL SERVICES		-	422 123	437 435	24 741	423 323	437 435	(14 112)	-3%	437 435
<b>Total Revenue by Vote</b>	2	-	1 721 350	1 738 394	160 716	1 563 897	1 738 394	224 085	12.9%	1 738 394
<b>Expenditure by Vote</b>	1									
Vote 1 - DIRECTORATE: MUNICIPAL MANAGER		-	30 232	33 607	1 977	26 616	33 607	(6 991)	-21%	33 607
Vote 2 - DIRECTORATE: PLANNING AND DEVELOPMENT		-	104 509	118 915	5 817	75 148	118 915	(43 768)	-37%	118 915
Vote 3 - DIRECTORATE: COMMUNITY AND PROTECTION SERVICES		-	370 026	364 120	17 697	225 013	364 120	(139 107)	-38%	364 120
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	939 734	912 530	62 771	753 416	912 530	(159 114)	-17%	912 530
Vote 5 - DIRECTORATE: CORPORATE SERVICES		-	175 477	176 482	20 126	149 058	176 482	(27 424)	-16%	176 482
Vote 6 - DIRECTORATE: FINANCIAL SERVICES		-	96 352	113 450	6 093	77 663	113 450	(35 787)	-32%	113 450
<b>Total Expenditure by Vote</b>	2	-	1 716 330	1 719 104	114 481	1 306 915	1 719 104	(412 190)	-24.0%	1 719 104
<b>Surplus/ (Deficit) for the year</b>	2	-	5 020	19 290	64 191	220 031	19 290	636 274	3298.5%	19 290

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 JUNE 2019

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		309 989	329 307	344 307	23 845	336 584	344 307	(7 723)	-2%	344 307
Service charges - electricity revenue		523 068	548 984	558 984	58 229	554 419	558 984	(4 565)	-1%	558 984
Service charges - water revenue		197 306	225 542	190 542	11 437	164 475	190 542	(26 067)	-14%	190 542
Service charges - sanitation revenue		91 619	107 078	97 078	6 416	84 321	97 078	(12 757)	-13%	97 078
Service charges - refuse revenue		50 008	56 168	61 168	4 002	57 552	61 168	(3 616)	-6%	61 168
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		14 992	17 766	17 766	775	11 194	17 766	(6 572)	-37%	17 766
Interest earned - external investments		54 495	45 501	45 501	477	40 327	45 501	(5 174)	-11%	45 501
Interest earned - outstanding debtors		6 849	10 576	10 576	579	10 365	10 576	(212)	-2%	10 576
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		111 323	102 132	102 132	4 012	16 275	102 132	(85 857)	-84%	102 132
Licences and permits		5 096	5 092	5 092	1 431	6 728	5 092	1 636	32%	5 092
Agency services		2 365	2 690	2 690	542	2 833	2 690	143	5%	2 690
Transfers and subsidies		178 790	144 700	164 974	444	148 566	164 974	(16 409)	-10%	164 974
Other revenue		28 210	34 009	31 509	1 875	21 157	31 509	(10 352)	-33%	31 509
Gains on disposal of PPE		336	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 574 446</b>	<b>1 629 546</b>	<b>1 632 320</b>	<b>114 063</b>	<b>1 454 797</b>	<b>1 632 320</b>	<b>(177 524)</b>	<b>-11%</b>	<b>1 632 320</b>
<b>Expenditure By Type</b>										
Employee related costs		444 579	566 808	548 997	42 894	477 338	548 997	(71 659)	-13%	548 997
Remuneration of councillors		17 308	18 693	18 823	1 408	17 538	18 823	(1 285)	-7%	18 823
Debt impairment		47 971	90 629	90 629	400	16 669	90 629	(73 960)	-82%	90 629
Depreciation & asset impairment		163 856	198 819	198 819	-	159 419	198 819	(39 400)	-20%	198 819
Finance charges		18 451	26 477	20 477	8 303	17 036	20 477	(3 441)	-17%	20 477
Bulk purchases		340 011	383 282	383 282	29 833	334 276	383 282	(49 006)	-13%	383 282
Other materials		-	31 909	32 609	1 682	22 634	32 609	(9 975)	-31%	32 609
Contracted services		123 010	220 297	251 074	19 734	133 232	251 074	(117 842)	-47%	251 074
Transfers and subsidies		6 261	9 102	9 102	586	9 145	9 102	43	0%	9 102
Other expenditure		194 959	170 316	165 293	9 642	119 629	165 293	(45 665)	-28%	165 293
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 356 405</b>	<b>1 716 330</b>	<b>1 719 104</b>	<b>114 481</b>	<b>1 306 915</b>	<b>1 719 104</b>	<b>(412 190)</b>	<b>-24%</b>	<b>1 719 104</b>
<b>Surplus/(Deficit)</b>		<b>218 040</b>	<b>(86 784)</b>	<b>(86 784)</b>	<b>(418)</b>	<b>147 882</b>	<b>(86 784)</b>	<b>234 666</b>	<b>(0)</b>	<b>(86 784)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		31 515	91 804	106 074	46 652	109 100	106 074	3 026	0	106 074
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>249 555</b>	<b>5 020</b>	<b>19 290</b>	<b>46 235</b>	<b>256 982</b>	<b>19 290</b>			<b>19 290</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>249 555</b>	<b>5 020</b>	<b>19 290</b>	<b>46 235</b>	<b>256 982</b>	<b>19 290</b>			<b>19 290</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>249 555</b>	<b>5 020</b>	<b>19 290</b>	<b>46 235</b>	<b>256 982</b>	<b>19 290</b>			<b>19 290</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>249 555</b>	<b>5 020</b>	<b>19 290</b>	<b>46 235</b>	<b>256 982</b>	<b>19 290</b>			<b>19 290</b>

MONTHLY BUDGET STATEMENT FOR JUNE 2019

### 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 June 2019. It should be noted that the figures relate to billed revenue and not cash collected.

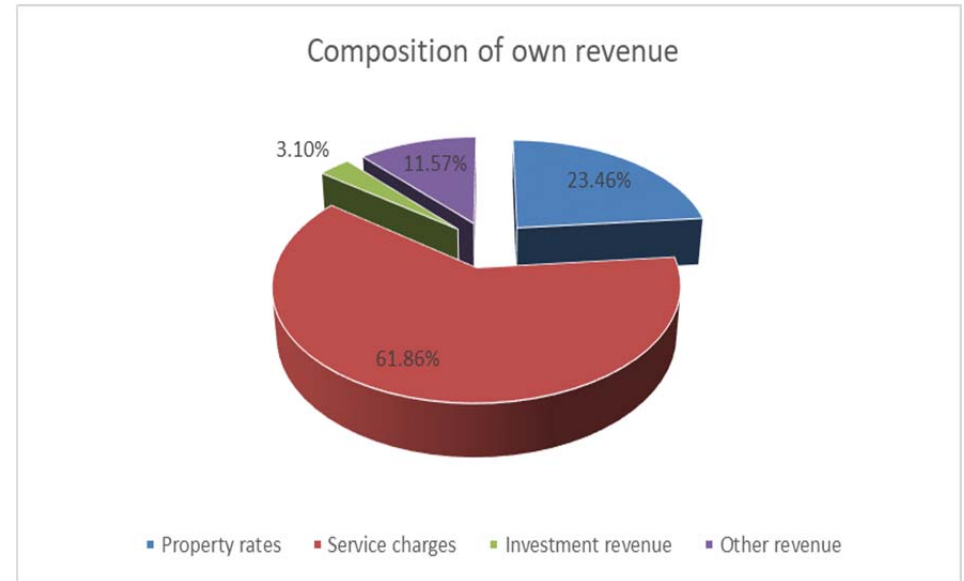
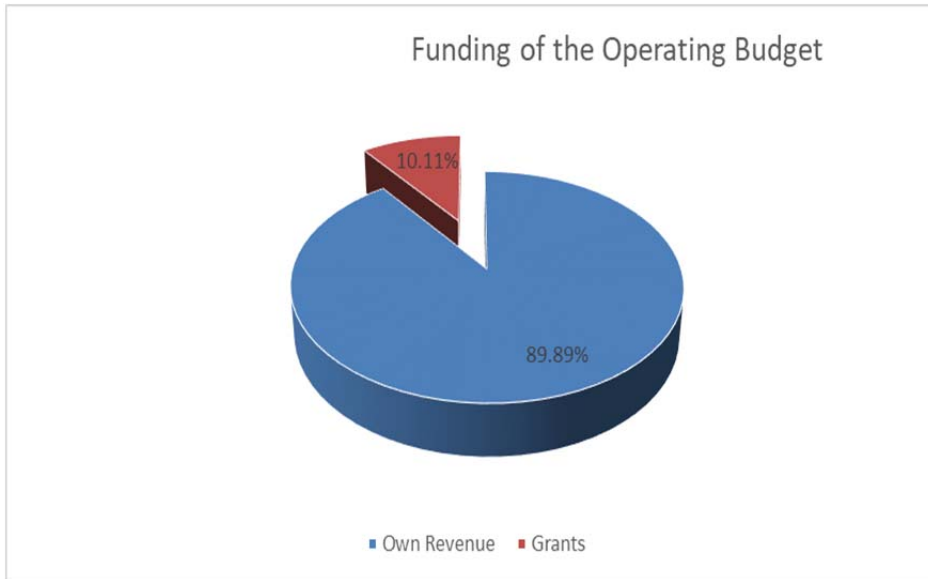
#### Operating Revenue by Source:

Description	Original Budget	Adjustment Budget	YTD budget	YTD actual	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
<b>Revenue by Source</b>										
Property rates	329 306 916	344 306 916	344 306 916	336 583 695	(7 723 221)	-2%	44 496 163	23 844 548	(20 651 615)	-46%
Service charges - electricity revenue	548 984 220	558 984 220	558 984 220	554 419 090	(4 565 130)	-1%	59 172 754	58 229 349	(943 405)	-2%
Service charges - water revenue	225 542 089	190 542 089	190 542 089	164 475 226	(26 066 863)	-14%	(14 798 097)	11 437 354	26 235 452	-177%
Service charges - sanitation revenue	107 078 132	97 078 132	97 078 132	84 321 324	(12 756 808)	-13%	(408 965)	6 415 866	6 824 831	-1669%
Service charges - refuse revenue	56 167 898	61 167 898	61 167 898	57 552 349	(3 615 548)	-6%	10 030 983	4 001 999	(6 028 983)	-60%
Rental of facilities and equipment	17 765 541	17 765 541	17 765 541	11 193 617	(6 571 924)	-37%	1 591 267	774 584	(816 683)	-51%
Interest earned - external investments	45 500 783	45 500 783	45 500 783	40 327 091	(5 173 693)	-11%	4 568 190	477 218	(4 090 972)	-90%
Interest earned - outstanding debtors	10 576 074	10 576 074	10 576 074	10 364 570	(211 504)	-2%	947 304	578 851	(368 453)	-39%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	102 132 446	102 132 446	102 132 446	16 275 474	(85 856 972)	-84%	9 148 047	4 011 694	(5 136 353)	-56%
Licences and permits	5 092 474	5 092 474	5 092 474	6 728 208	1 635 734	32%	456 135	1 430 817	974 681	214%
Agency services	2 690 098	2 690 098	2 690 098	2 833 175	143 077	5%	240 953	541 501	-	-
Transfers and subsidies	144 700 000	164 974 304	164 974 304	148 565 669	(16 408 635)	-10%	(49 290 310)	444 169	49 734 479	-101%
Other revenue	34 009 264	31 509 264	31 509 264	21 157 213	(10 352 051)	-33%	546 225	1 875 373	1 329 148	243%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 629 545 935</b>	<b>1 632 320 239</b>	<b>1 632 320 239</b>	<b>1 454 796 702</b>	<b>(177 523 537)</b>	<b>-11%</b>	<b>66 700 648</b>	<b>114 063 323</b>	<b>47 062 127</b>	<b>71%</b>

MONTHLY BUDGET STATEMENT FOR JUNE 2019

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 61.86 per cent of the R1 467 345 935 billion own revenue budget.



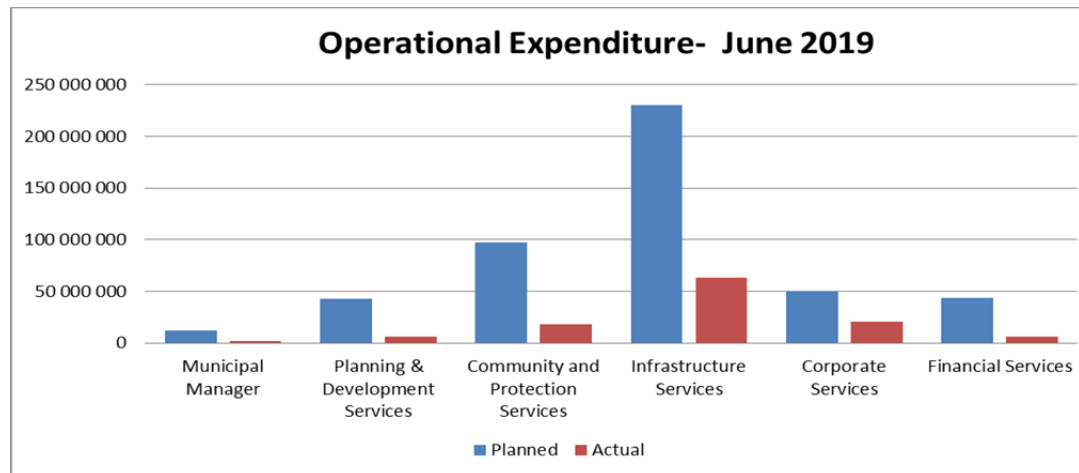
MONTHLY BUDGET STATEMENT FOR JUNE 2019

**4. Operating Expenditure**

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as at 30 June 2019.

**Operating Expenditure (Per Directorate):**

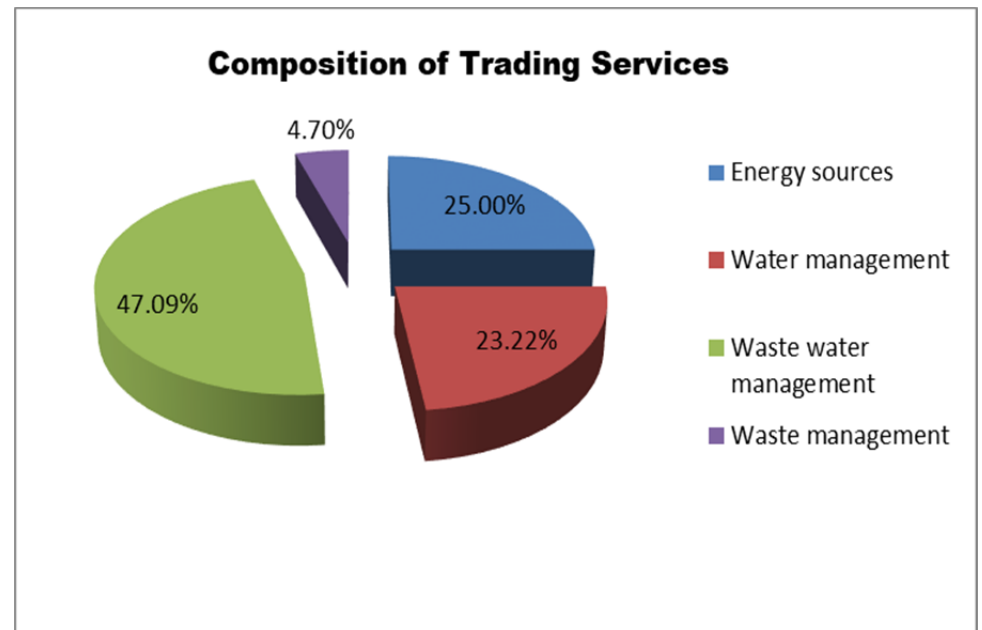
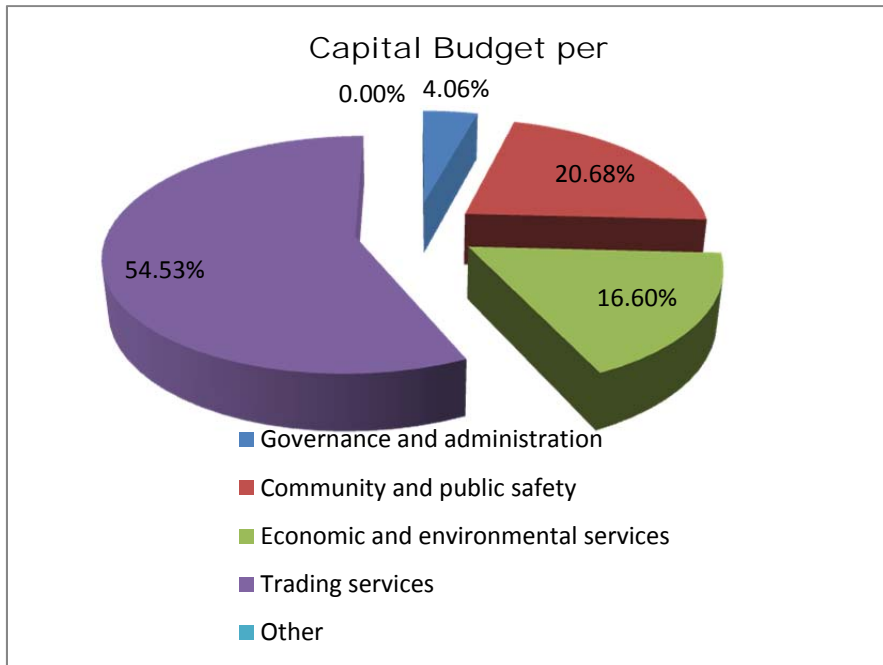
Directorate	Original Budget	Adjusted Budget	Year To Date		June 2019		Junel Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	30 232 351	33 607 414	33 607 414	26 616 417	11 665 642	1 976 795	(9 688 847)	-83%
Planning & Development Services	104 508 518	118 915 222	118 915 222	75 147 700	43 065 940	5 817 039	(37 248 901)	-86%
Community and Protection Services	370 026 172	364 119 842	364 119 842	225 013 152	97 454 309	17 697 182	(79 757 127)	-82%
Infrastructure Services	939 734 241	912 529 941	912 529 941	753 416 304	230 497 805	62 771 251	(167 726 553)	-73%
Corporate Services	175 476 943	176 481 880	176 481 880	149 058 248	49 851 523	20 125 548	(29 725 976)	-60%
Financial Services	96 351 921	113 450 151	113 450 151	77 663 014	43 520 693	6 093 136	(37 427 557)	-86%
<b>TOTALS</b>	<b>1 716 330 146</b>	<b>1 719 104 450</b>	<b>1 719 104 450</b>	<b>1 306 914 835</b>	<b>476 055 911</b>	<b>114 480 950</b>	<b>(361 574 961)</b>	<b>-76%</b>



## 5 Capital Expenditure

Stellenbosch municipality vested the majority of the 2018/19 capital budget in trading services (R 320 492 320 or 54.53 per cent of the R563 550 230 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 (R150 919 401 or 47.09 per cent of the R 320 492 320 trading services capital budget).

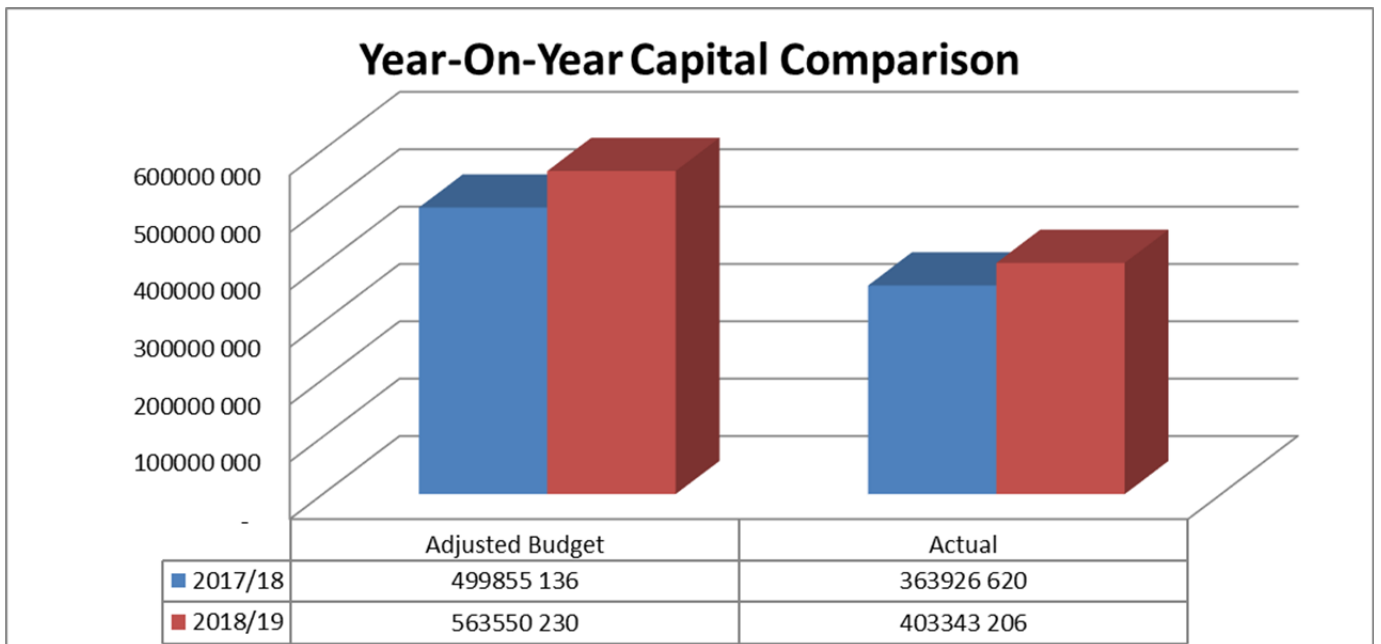


MONTHLY BUDGET STATEMENT FOR JUNE 2019

The following table shows the actual capital expenditure for each Directorate against that planned in the SDBIP as at 30 June 2019.

Directorate	Budget	Capital Expenditure					Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	
<b>Municipal Manager</b>	285 000	285 000	218 323	-	-	266 940	76.60%
<b>Planning &amp; Development</b>	13 517 538	13 517 538	5 709 873	-	-	9 429 672	42.24%
<b>Community and Protection Services</b>	28 915 955	28 915 955	18 069 784	-	-	22 244 892	62.49%
<b>Infrastructure Services</b>	485 540 450	485 540 450	362 067 358	-	-	416 029 946	74.57%
<b>Corporate Services</b>	34 391 287	34 391 287	16 684 110	-	-	28 893 878	48.51%
<b>Financial Services</b>	900 000	900 000	593 758	-	-	755 265	65.97%
<b>TOTALS</b>	<b>563 550 230</b>	<b>563 550 230</b>	<b>403 343 206</b>	<b>-</b>	<b>-</b>	<b>477 620 594</b>	<b>71.57%</b>

MONTHLY BUDGET STATEMENT FOR JUNE 2019



Detail	2017/18	2018/19
Adjusted Budget	499 855 136	563 550 230
Actual	363 926 620	403 343 206
Actual % Spent	<b>72.81%</b>	<b>71.57%</b>

**Table C5: Monthly Budget Statement – Capital Expenditure**

MONTHLY BUDGET STATEMENT FOR JUNE 2019

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) - M12  
June

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Total Capital Expenditure</b>		433 682	528 041	563 550	94 077	403 377	563 550	(160 173)	-28%	563 550
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		10 770	21 165	23 872	2 120	17 337	23 872	(6 534)	-27%	23 872
Executive and council		33	2 915	2 965	-	42	2 965	(2 923)	-99%	2 965
Finance and administration		10 738	18 250	20 907	2 120	17 295	20 907	(3 612)	-17%	20 907
Internal audit			-	-	-	-	-	-		-
<i>Community and public safety</i>		73 699	113 981	121 573	15 736	80 407	121 573	(41 166)	-34%	121 573
Community and social services		17 739	6 134	6 901	107	1 280	6 901	(5 621)	-81%	6 901
Sport and recreation		10 987	7 925	10 859	4 300	11 799	10 859	940	9%	10 859
Public safety		8 638	17 650	6 950	1 142	4 272	6 950	(2 678)	-39%	6 950
Housing		36 336	82 272	96 862	10 187	63 056	96 862	(33 806)	-35%	96 862
Health				-	-	-	-	-		-
<i>Economic and environmental services</i>		78 444	89 055	97 594	29 883	72 857	97 594	(24 736)	-25%	97 594
Planning and development		4 672	18 780	19 418	672	5 850	19 418	(13 567)	-70%	19 418
Road transport		72 092	68 025	75 926	29 210	67 007	75 926	(8 919)	-12%	75 926
Environmental protection		1 679	2 250	2 250	-	-	2 250	(2 250)	-100%	2 250
<i>Trading services</i>		269 391	303 820	320 492	46 339	232 775	320 492	(87 717)	-27%	320 492
Energy sources		53 473	84 900	80 114	24 261	59 011	80 114	(21 103)	-26%	80 114
Water management		125 642	66 850	74 405	6 869	59 382	74 405	(15 023)	-20%	74 405
Waste water management		82 201	140 585	150 919	15 045	109 519	150 919	(41 400)	-27%	150 919
Waste management		8 075	11 485	15 054	164	4 863	15 054	(10 191)	-68%	15 054
<i>Other</i>		1 379	20	20	-	-	20	(20)	-100%	20
<b>Total Capital Expenditure - Functional Classification</b>	3	433 682	528 041	563 550	94 077	403 377	563 550	(160 173)	-28%	563 550
<b>Funded by:</b>										
National Government		55 942	40 107	40 107	13 087	46 456	40 107	6 349	16%	40 107
Provincial Government		24 195	51 697	65 967	5 888	50 581	65 967	(15 386)	-23%	65 967
District Municipality			-	-	-	-	-	-		-
Other transfers and grants			-	-	-	-	-	-		-
Transfers recognised - capital		80 137	91 804	106 074	18 975	97 037	106 074	(9 037)	-9%	106 074
Public contributions & donations	5	280	-	-	-	-	-	-		-
Borrowing	6		160 000	160 000	103 010	103 010	160 000	-		160 000
Internally generated funds		353 265	276 237	297 476	(27 907)	203 330	297 476	(94 146)	-32%	297 476
<b>Total Capital Funding</b>		433 682	528 041	563 550	94 077	403 377	563 550	(160 173)	-28%	563 550

Capital Expenditure Variance Report



MONTHLY BUDGET STATEMENT FOR JUNE 2019

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

### 5.1 Planning and development

The table below summarises the top 5 unspent capital budgets per project for this directorate.

Project	Budget 2018/19	Amount Unspent	% Unspent
Establishment of informal trading markets Cloetesville	2 395 780	649 948	27.13%
Establishment of Informal Trading Sites: Groendal	698 830	694 725	99.41%
Establishment of Informal Trading Sites: Kayamandi	1 298 782	821 853	63.28%
Informal Traders	986 861	961 838	97.46%
Structural Upgrades General: The Steps	2 500 000	2 500 000	100.00%

The Directorate planned to spend an amount of R 13 517 539 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R5 709 873. This resulted in a preliminary under spending of R7 807 665.

### 5.2 Community and Protection Services

The table below summarises the top 5 unspent capital budgets per project for this directorate.

Project	Budget 2018/19	Amount Unspent	% Unspent
Extension of Cemetery Infrastructure	835 033	714 554	85.57%
Implementation of Ward Priorities	1 756 000	756 922	43.10%
Upgrading: Cloetesville Library	1 400 000	1 356 833	96.92%
Upgrading of Stellenbosch Fire Station	3 000 000	1 393 378	46.45%
Upgrade of Sport Facilities	1 924 020	1 515 024	78.74%

The Directorate planned to spend an amount of R28 915 955. The year-to-date actuals expenditure incurred amounted to R18 069 784. This resulted in a preliminary under spending of R10 846 171.

### 5.3 Infrastructure Services

The table below summarises the top 5 unspent capital budgets per project for this directorate.

Project	Budget 2018/19	Amount Unspent	% Unspent
Enkanini ABS	8 182 979	5 573 291	68.11%
Bulk water supply Klapmuts	7 000 000	6 246 041	89.23%
Longlands Vlottenburg: Housing Internal Services	8 640 000	8 640 000	100.00%
Stand-by Generator	9 619 513	9 619 513	100.00%
Extention Of WWTW: Stellenbosch	53 097 037	22 880 323	43.09%

The Directorate planned to spend an amount of R 485 540 450. The year to date actuals expenditure incurred amounted to R 362 067 358. This resulted in a preliminary under spending of R123 473 092.

**5.4 Corporate Services**

The table below summarises the top 5 unspent capital budgets per project for this directorate.

<b>Project</b>	<b>Budget 2018/19</b>	<b>Amount Unspent</b>	<b>% Unspent</b>
Structural Improvement: General	2 836 607	1 278 778	45.08%
Structural improvements at the Van der Stel Sport grounds	3 473 887	1 969 218	56.69%
Purchase and Replacement of Computer/software and Peripheral devices	3 845 651	2 502 670	65.08%
Upgrading Fencing	3 484 913	3 378 973	96.96%
Upgrade and Expansion of IT Infrastructure Platforms	10 255 246	5 121 874	49.94%

The Directorate planned to spend an amount of R34 391 287. The year-to-date actuals expenditure incurred amounted to R16 684 110. This resulted in a preliminary under spending of R17 707 177.

MONTHLY BUDGET STATEMENT FOR JUNE 2019

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

Description	NT Code	Budget Year 2018/19									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
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	16 894	2 251	2 264	2 701	62 865				86 975	65 566		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	33 785	701	347	211	5 742				40 785	5 952		
Receivables from Non-exchange Transactions - Property Rates	1400	17 241	559	565	490	21 878				40 733	22 368		
Receivables from Exchange Transactions - Waste Water Management	1500	6 297	447	408	387	16 452				23 991	16 839		
Receivables from Exchange Transactions - Waste Management	1600	3 888	402	396	389	18 699				23 773	19 087		
Receivables from Exchange Transactions - Property Rental Debtors	1700	384	136	1 018	124	8 587				10 249	8 711		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-				-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-				-	-		
Other	1900	666	156	125	103	9 401				10 451	9 504		
<b>Total By Income Source</b>	<b>2000</b>	<b>79 155</b>	<b>4 651</b>	<b>5 123</b>	<b>4 405</b>	<b>143 623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236 957</b>	<b>148 028</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 469	280	194	107	1 304				4 355	1 411		
Commercial	2300	13 893	184	97	97	12 431				26 703	12 529		
Households	2400	46 950	3 639	3 593	3 930	111 083				169 195	115 013		
Other	2500	15 843	548	1 238	272	18 804				36 704	19 075		
<b>Total By Customer Group</b>	<b>2600</b>	<b>79 155</b>	<b>4 651</b>	<b>5 123</b>	<b>4 405</b>	<b>143 623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236 957</b>	<b>148 028</b>	<b>-</b>	<b>-</b>

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2018/19								Total	Prior year totals for chart (same period)
		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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	-
Bulk Water	0200									-	-
PAYE deductions	0300	-								-	5 680
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700	180 408								180 408	166 234
Auditor General	0800									-	-
Other	0900									-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>180 408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180 408</b>	<b>171 914</b>

MONTHLY BUDGET STATEMENT FOR JUNE 2019

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2018	JUNE 2019		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITH DRAW				
	<b>ABSA BANK</b>										
20-7784-1354	A#1354	FIXED / 1 Mth	7.380%	12-Nov-18	-			(388 208.22)	-	388 208.22	(0.00)
20-7826-8856	A#8865	FIXED / 2 Mths	7.650%	29-Apr-19	-			(649 726.03)	-	649 726.03	(0.00)
'9350666915	A#6915	CALL	6.800%	CALL			(50 260 821.92)	(260 821.92)	232 876.71	260 821.92	(0.00)
					-	-	(50 260 821.92)	(1 298 756.17)	232 876.71	1 298 756.16	(0.01)
	<b>FNB</b>										
71-7585-00999	F#0999	FIXED / 6 Mths	8.010%	10-Oct-18	203 467 342.47			(207 900 273.97)	-	4 432 931.51	0.00
					203 467 342.47	-	-	(207 900 273.97)	-	4 432 931.51	0.00
	<b>NEDBANK</b>										
03/788/1123974/...008	N#008	CALL DEPOSIT	6.300%	01-Mar-19	10 396 986.30			(10 944 296.78)	-	547 310.49	0.01
03/7881123974/...011	N#011	FIXED DEPOSIT	8.270%	25-Sep-18	106 253 479.45			(108 202 027.36)	-	1 948 547.95	0.03
03/7881123974/...012	N#012	FIXED DEPOSIT	8.200%	30-Aug-18	93 740 547.95			(94 913 260.27)	-	1 172 712.33	0.00
03/7881123974/...013	N#013	FIXED / 6 Mths	8.200%	02-Feb-19	-			(1 253 589.04)	-	1 253 589.04	0.00
03/7881123974/...014	N#014	FIXED / 12 Mths	9.050%	06-Sep-19	-			120 000 000.00	892 602.74	8 866 520.39	128 866 520.39
03/7881123974/...015	N#015	FIXED / 12 Mths	9.050%	11-Oct-19	-			110 000 000.00	818 219.18	7 173 054.74	117 173 054.74
03/7881123974/...016	N#016	FIXED / 3 MTHS	8.050%	09-Jul-19	-			40 000 000.00	264 657.53	723 397.21	40 723 397.21
					210 391 013.69	-	-	54 686 826.55	1 975 479.45	21 685 132.15	286 762 972.39
	<b>INVESTEC BANK</b>										
1400-035018-450	I#450	FIXED / 3 MTHS	7.700%	11-Jan-19	-			(1 919 726.02)	-	1 919 726.02	0.00
JB 9980307	I#307	FIXED / 3 MTHS	7.800%	27-May-19	-			(1 923 287.67)	-	1 923 287.67	0.00
JB 10024052	I#052	FIXED / 3 MTHS	7.700%	10-Jul-19	-			60 000 000.00	379 726.03	1 037 917.81	61 037 917.81
					-	-	-	56 156 986.31	379 726.03	4 880 931.50	61 037 917.81
	<b>STANDARD BANK</b>										
258489367-020	S#020	FIXED DEPOSIT	7.950%	23-Jul-18	102 156 301.37			(102 657 260.28)	-	500 958.90	(0.00)
258489367-021	S#021	CALL ACCOUNT	6.450%	Call Account	-			(1 956 003.24)	-	1 956 003.24	0.00
258489367-022	S#022	FIXED/8 Mths	8.250%	04-May-19	-			(1 627 397.26)	-	1 627 397.26	0.00
258489367-023	S#023	FIXED / 4 Mths	7.775%	11-Feb-19	-			(1 310 034.25)	-	1 310 034.25	(0.00)
258489367-024	S#024	FIXED / 4 Mths	8.025%	26-Sep-19	-			50 000 000.00	329 794.52	362 773.97	50 362 773.97
					102 156 301.37	-	-	(107 550 695.03)	329 794.52	5 757 167.63	50 362 773.97
	<b>NEW REPUBLIC BANK</b>										
	NEW REPUBLIC BANK		0.000%		170 839.00			-	-	-	170 839.00
								-			
<b>INVESTMENT TOTAL</b>					516 185 496.53	-	(50 260 821.92)	(205 905 912.31)	2 917 876.71	38 054 918.95	398 334 503.17

MONTHLY BUDGET STATEMENT FOR JUNE 2019

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

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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							
<b>R thousands</b>									
<b>Municipality</b>									
N#014 - NEDBANK		12 month	Fixed Deposit	Friday, 06 September 2019	893	9.1%	127 974		128 867
N#015 - NEDBANK		12 month	Fixed Deposit	Friday, 11 October 2019	818	9.1%	116 355		117 173
N#016 - NEDBANK		3 month	Fixed Deposit	Tuesday, 09 July 2019	265	8.1%	40 459		40 723
S#24 - STANDARD BANK		4 month	Fixed Deposit	Thursday, 26 September 2019	330	8.0%	50 033		50 363
I#052 - INVESTEC		3 month	Fixed Deposit	Wednesday, 10 July 2019	380	7.7%	60 658		61 038
A#6915 - ABSA			CALL		233	6.8%	50 028	(50 261)	-
New Republic Bank						0.0%	171		171
<b>Municipality sub-total</b>					2 918		445 677	(50 261)	398 335
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				2 918		445 677	(50 261)	398 335

MONTHLY BUDGET STATEMENT FOR JUNE 2019

**8 Borrowings**

Lending Institution	Balance 1/06/2019	Received June 2019	Interest Capitalised June 2019	Capital Repayments June 2019	Balance 30/06/2019	Percentage	Sinking Funds (R'000)
DBSA @ 9.25%	6 914 882	-	-	(1 615 924)	5 298 958	9.25%	
DBSA@ 11.1%	19 309 420	-	-	(1 061 767)	18 247 653	11.10%	
DBSA@ 10.25%	54 075 823	-	-	(2 505 790)	51 570 033	10.25%	
DBSA @ 9.74%	85 964 546	-	-	(2 281 042)	83 683 504	9.74%	
NEBANK @ 9.70%	-	160 000 000		-	160 000 000	9.70%	
	166 264 671	160 000 000	-	(7 464 523)	318 800 148		

MONTHLY BUDGET STATEMENT FOR JUNE 2019

**9 Allocations and grant receipts and expenditure**

	TOTAL 2018/19 INCLUSIVE OF ROLL OVER AMOUNTS	EXPECTED ALLOCATION	ROLL OVER FUNDING UNSPENT	ACCUMULATED RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE
<b>OPERATING &amp; CAPITAL GRANTS</b>									
EPWP Integrated Grant for Municipalities	5 722 000	5 722 000	-	5 722 000	5 722 000	903 968	-	-	100.00%
Local Government Financial Management Grant	1 550 000	1 550 000	-	1 550 000	1 469 141	30 743	-	80 859	94.78%
Municipal Infrastructure Grant (MIG)	35 107 000	35 107 000	-	35 107 000	35 107 000	11 120 810	-	0	100.00%
Integrated National Electrification Programme (Municipal) Grant	5 000 000	5 000 000	-	5 000 000	4 195 401	481 406	-	804 599	83.91%
Shared Economic Infrastructure Facility		4 375 021	-	3 093 212	3 093 212	3 093 212	942 377	-	0.00%
Natural Resources Management Grant		7 150 000	-	2 359 500	166 977	166 977	-	2 192 523	0.00%
Library Services: Conditional Grant	12 210 000	12 210 000	-	12 210 000	11 387 401	2 929 310	-	822 599	93.26%
Community Development Workers Operational Support Grant	56 000	56 000	-	-	56 146	(4 320)	-	(56 146)	0.00%
Human Settlements Development Grant	79 708 937	57 780 000	21 928 937	61 926 068	51 688 649	6 620 212	45 710 000	32 166 356	83.47%
Title Deeds Restoration Grant		1 650 000	-	1 861 169	-	-	444 169	1 861 169	0.00%
LG Financial Management Support Grant	255 000	255 000	-	255 000	185 458	21 205	-	69 542	72.73%
Financial Management Capacity Building Grant	600 000	360 000	240 000	360 000	139 410	118 442	-	460 590	38.73%
Municipal Graduate Internship Programme Grant	72 000	72 000	-	72 000	12 000	6 000	-	60 000	16.67%
Maintenance and Construction of Transport Infrastructure	371 000	371 000	-	371 000	371 000	-	-	-	100.00%
Integrated Transport Planning	600 000	600 000	-	600 000	600 000	10 880	-	-	100.00%
Fire Services Capacity Building Grant	3 003 000	3 003 000	-	3 003 000	-	-	-	3 003 000	0.00%
<b>TOTAL</b>	<b>144 254 937</b>	<b>135 261 021</b>	<b>22 168 937</b>	<b>133 489 949</b>	<b>114 193 795</b>	<b>25 498 845</b>	<b>47 096 546</b>	<b>41 465 091</b>	<b>85.54%</b>

Please note:

- Human Settlements : Total expenditure incurrent on the grant amounted to R51 688 649. The municipality is at risk of not utilising its full grant allocation.

MONTHLY BUDGET STATEMENT FOR JUNE 2019

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2017/18	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>RECEIPTS:</b>	1,2										
<b>Operating Transfers and Grants</b>											
<b>National Government:</b>		-	131 448	131 448	-	133 808	131 448	-			131 448
Local Government Equitable Share			124 176	124 176	-	124 176	124 176	-			124 176
EPWP Integrated Grant for Municipallities			5 722	5 722	-	5 722	5 722	-			5 722
Local Government Financial Management Grant			1 550	1 550	-	1 550	1 550	-			1 550
Natural Resources Management Grant					-	2 360	-				
	3							-			
Other transfers and grants [insert description]								-			
<b>Provincial Government:</b>		-	13 252	26 905	444	15 129	26 905	(11 931)	-44.3%		26 905
Library Services: Conditional Grant			12 210	12 210	-	12 210	12 210	-			12 210
Community Development Workers Operational Support Grant			56	56	-	-	56	-			56
Human Settlements Development Grant				11 931	-	-	11 931	(11 931)	-100.0%		11 931
LG Graduate Internship Grant				72	-	72	72	-			72
WC Financial Management Support Grant			255	255	-	255	255	-			255
Financial Management Capacity Building Grant			360	360	-	360	360	-			360
Maintenance and Construction of Transport Infrastructure			371	371	-	371	371	-			371
Title Deeds Restraintion			-	1 650	444	1 861	1 650	-			1 650
<b>District Municipality:</b>		-	-	-	-	-	-	-			-
[insert description]								-			
<b>Other grant providers:</b>		-	-	-	-	-	-	-			-
[insert description]								-			
<b>Total Operating Transfers and Grants</b>	5	-	144 700	158 353	444	148 937	158 353	(11 931)	-7.5%		158 353
<b>Capital Transfers and Grants</b>											
<b>National Government:</b>		-	40 107	44 482	942	43 200	44 482	-			40 107
Municipal Infrastructure Grant (MIG)			35 107	35 107	-	35 107	35 107	-			35 107
Integrated National Electrification Programme (Municipal) Grant			5 000	5 000	-	5 000	5 000	-			5 000
Shared Economic Infrastructure Facility				4 375	942	3 093	4 375	-			
Other capital transfers [insert description]								-			
<b>Provincial Government:</b>		-	51 697	51 697	45 710	65 529	51 697	13 832	26.8%		51 697
Human Settlements Development Grant			48 094	48 094	45 710	61 926	48 094	13 832	28.8%		48 094
RSEP/ VPUU								-			-
Maintenance and Construction of Transport Infrastructure								-			-
Library Services: Conditional Grant								-			-
Integrated Transport Planning			600	600	-	600	600	-			600
Fire Services Capacity Building Grant			3 003	3 003	-	3 003	3 003	-			3 003
<b>District Municipality:</b>		-	-	-	-	-	-	-			-
[insert description]								-			
<b>Other grant providers:</b>		-	-	-	-	-	-	-			-
[insert description]								-			
<b>Total Capital Transfers and Grants</b>	5	-	91 804	96 179	46 652	108 729	96 179	13 832	14.4%		91 804
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	236 504	254 532	47 097	257 666	254 532	1 901	0.7%		250 157



MONTHLY BUDGET STATEMENT FOR JUNE 2019

**Supporting Table SC7 (1) Monthly Budget Statement – transfers and grant expenditure**

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	131 448	131 448	21 277	92 458	131 448	(38 990)	-29.7%	131 448
Local Government Equitable Share			124 176	124 176	20 175	86 413	124 176	(37 763)	-30.4%	124 176
EPWP Integrated Grant for Municipalities			5 722	5 722	904	4 408	5 722	(1 314)	-23.0%	5 722
Local Government Financial Management Grant			1 550	1 550	31	1 469	1 550	(81)	-5.2%	1 550
Natural Resources Management Grant					167	167	-	167	#DIV/0!	
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	61 346	22 794	3 695	13 219	21 823	(9 093)	-41.7%	22 794
Library Services: Conditional Grant			12 210	12 210	2 929	11 388	12 210	(822)	-6.7%	12 210
Community Development Workers Operational Support Grant			56	56	(4)	56	56	0	0.3%	56
Human Settlements Development Grant			48 094	9 230	743	1 088	9 230	(8 142)	-88.2%	9 230
LG Graduate Internship Grant				72	6	12	72	(60)	-83.3%	72
WC Financial Management Support Grant			255	255	21	185	255	(70)	-27.3%	255
Financial Management Capacity Building Grant			360	600	118	118	600	(482)	-80.3%	600
Maintenance and Construction of Transport Infrastructure			371	371		371	371	-		371
Title Deeds Restoration			-	1 650		-	1 650	(1 650)	-100.0%	1 650
Spatial Development framework										
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	-	1 720	-	-	1 577	(1 577)	-100.0%	-
LG SETA			-	1 500	-	-	1 375	(1 375)	-100.0%	
Blaauwklippen			-	220	-	-	202	(202)	-100.0%	
<b>Total operating expenditure of Transfers and Grants:</b>		<b>-</b>	<b>192 794</b>	<b>155 962</b>	<b>24 972</b>	<b>105 677</b>	<b>154 848</b>	<b>(49 661)</b>	<b>-32.1%</b>	<b>154 242</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	40 107	44 482	14 695	42 396	44 482	(2 086)	-4.7%	44 482
Municipal Infrastructure Grant (MIG)			35 107	35 107	11 121	35 107	35 107	0	0.0%	35 107
Integrated National Electrification Programme (Municipal) Grant			5 000	5 000	481	4 195	5 000	(805)	-16.1%	5 000
Shared Economic Infrastructure Facility			-	4 375	3 093	3 093	4 375	(1 282)	-29.3%	4 375
								-		
								-		
								-		
Provincial Government:		-	51 697	64 396	5 888	35 638	64 396	(28 758)	-44.7%	64 396
Human Settlements Development Grant			48 094	60 793	5 878	35 038	60 793	(25 755)	-42.4%	60 793
RSEP/ VPUU								-		
Maintenance and Construction of Transport Infrastructure								-		
Library Services: Conditional Grant								-		
Integrated Transport Planning			600	600	11	600	600	-		600
Fire Services Capacity Building Grant			3 003	3 003		3 003	3 003	(3 003)	-100.0%	3 003
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
Human Settlements Development Grant								-		
RSEP/ VPUU								-		
Other grant providers:		-	-	150	-	-	150	(150)	-100.0%	-
Blaauwklippen				150			150	(150)	-100.0%	
								-		
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>91 804</b>	<b>109 027</b>	<b>20 584</b>	<b>78 034</b>	<b>109 027</b>	<b>(30 994)</b>	<b>-28.4%</b>	<b>108 878</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>-</b>	<b>284 598</b>	<b>264 990</b>	<b>45 556</b>	<b>183 710</b>	<b>263 875</b>	<b>(80 655)</b>	<b>-30.6%</b>	<b>263 120</b>

MONTHLY BUDGET STATEMENT FOR JUNE 2019

**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 - M12 June

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share						
EPWP Integrated Grant for Municipalities						
Local Government Financial Management Grant						
Natural Resources Management Grant						
Other transfers and grants [insert description]						
<b>Provincial Government:</b>		7 226	-	619	6 607	91.4%
Library Services: Conditional Grant						
Human Settlements Development Grant		6 986	-	619	6 367	91.1%
LG Graduate Internship Grant						
Maintenance and Construction of Transport Infrastructure		240	-	-	240	100.0%
<b>District Municipality:</b>		-	-	-	-	
[insert description]						
<b>Other grant providers:</b>		-	-	-	-	
[insert description]						
<b>Total operating expenditure of Approved Roll-overs</b>		<b>7 226</b>	<b>-</b>	<b>619</b>	<b>6 607</b>	<b>91.4%</b>
<u>Capital expenditure of Approved Roll-overs</u>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)						
Other capital transfers [insert description]						
<b>Provincial Government:</b>		14 943	-	14 943	-	
#REF!		14 943	-	14 943	-	
<b>District Municipality:</b>		-	-	-	-	
Other grant providers:						
<b>Total capital expenditure of Approved Roll-overs</b>		<b>14 943</b>	<b>-</b>	<b>14 943</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>22 169</b>	<b>-</b>	<b>15 562</b>	<b>6 607</b>	<b>29.8%</b>

MONTHLY BUDGET STATEMENT FOR JUNE 2019

**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	357 802 600	339 991 695	339 991 695	304 227 214	-11%	71 332 641	24 999 168	-65%
Bonus	22 557 600	22 557 600	22 557 600	20 968 815	-7%	2 372 166	767 182	100%
Acting and Post Related Allowances	1 529 000	1 529 000	1 529 000	927 791	-39%	247 417	-20 231	-108%
Non Structured	28 638 500	28 638 500	28 638 500	23 282 622	-19%	7 455 581	168 668	100%
Standby Allowance	12 206 300	12 206 300	12 206 300	11 395 775	-7%	2 017 192	175 594	-91%
Travel or Motor Vehicle	12 458 100	12 458 100	12 458 100	9 526 685	-24%	4 038 175	800 931	100%
Accommodation, Travel and Incidental	333 200	333 200	333 200	270 922	-19%	103 300	112 991	0%
Bargaining Council	180 500	180 500	180 500	260 320	44%	15 042	21 022	40%
Cellular and Telephone	889 600	889 600	889 600	1 346 442	51%	74 133	116 685	57%
Current Service Cost	8 564 400	8 564 400	8 564 400	8 231 483	-4%	2 213 700	704 564	-68%
Essential User	955 300	955 300	955 300	755 244	-21%	79 608	62 560	100%
Entertainment	55 800	55 800	55 800	82 424	48%	4 650	219 683	100%
Fire Brigade	2 204 100	2 204 100	2 204 100	2 218 455	1%	1 183 675	199 764	-83%
Group Life Insurance	3 293 100	3 293 100	3 293 100	3 127 727	-5%	274 425	256 390	-7%
Housing Benefits	2 329 000	2 329 000	2 329 000	2 853 353	23%	194 083	227 799	17%
Interest Cost	19 446 600	19 446 600	19 446 600	-	0%	19 446 600	-	-
Leave Gratuity	5 864 400	5 864 400	5 864 400	-	0%	5 864 400	-	-
Leave Pay	5 248 000	5 248 000	5 248 000	2 280 625	-57%	2 437 333	77 759	-97%
Long Service Award	5 771 300	5 771 300	5 771 300	13 338	-100%	480 942	-5 900	-101%
Medical	21 783 500	21 783 500	21 783 500	29 890 715	37%	4 815 292	10 106 796	110%
Non-pensionable	191 500	191 500	191 500	836 803	337%	15 958	12 951	
Pension	48 539 800	48 539 800	48 539 800	45 559 004	-6%	11 044 983	3 473 476	-69%
Scarcity Allowance	1 730 400	1 730 400	1 730 400	1 529 194	-12%	1 144 200	95 111	0%
Shift Additional Remuneration	563 700	563 700	563 700	3 539 105	528%	46 975	75 755	61%
Structured	1 216 000	1 216 000	1 216 000	1 855 236	53%	101 333	52 484	-48%
Unemployment Insurance	2 455 200	2 455 200	2 455 200	2 358 543	-4%	620 177	192 752	-69%
<b>Totals</b>	<b>566 807 500</b>	<b>548 996 595</b>	<b>548 996 595</b>	<b>477 337 834</b>	<b>-13%</b>	<b>137 623 982</b>	<b>42 893 953</b>	<b>-69%</b>

MONTHLY BUDGET STATEMENT FOR JUNE 2019

**11 Councillor Allowances and Employee Benefits**

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June											
Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		A	B	C						D	
<b>Councillors (Political Office Bearers plus Other)</b>	1										
Basic Salaries and Wages			11 031	11 031	911	11 322	11 031	291	3%	11 031	
Pension and UIF Contributions			1 926	1 926	8	132	1 926	(1 794)	-93%	1 926	
Medical Aid Contributions			183	183	-	-	183	(183)	-100%	183	
Motor Vehicle Allowance			4 268	4 268	330	4 139	4 268	(129)	-3%	4 268	
Cellphone Allowance			1 121	1 251	141	1 740	1 251	490	39%	1 251	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			164	164	17	204	164	40	24%	164	
<b>Sub Total - Councillors</b>			-	18 693	18 823	1 408	17 538	18 823	(1 285)	-7%	18 823
<b>Senior Managers of the Municipality</b>	3										
Basic Salaries and Wages			8 941	8 941	779	3 340	8 941	(5 602)	-63%	8 941	
Pension and UIF Contributions			1 155	1 155	40	580	1 155	(575)	-50%	1 155	
Medical Aid Contributions			65	65	5	72	65	7	11%	65	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			446	446	-	-	446	(446)	-100%	446	
Motor Vehicle Allowance			1 004	1 004	-	-	1 004	(1 004)	-100%	1 004	
Cellphone Allowance			152	152	8	104	152	(48)	-31%	152	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			81	81	33	526	81	445	552%	81	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	704	8 231	-	8 231	#DIV/0!	-	
<b>Sub Total - Senior Managers of Municipality</b>			-	11 844	11 844	1 569	12 853	11 844	1 010	9%	11 844
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			348 862	331 051	24 923	322 198	331 051	(8 852)	-3%	331 051	
Pension and UIF Contributions			49 840	49 840	3 950	47 338	49 840	(2 503)	-5%	49 840	
Medical Aid Contributions			21 718	21 718	10 101	29 818	21 718	8 100	37%	21 718	
Overtime			30 418	30 418	503	39 731	30 418	9 313	31%	30 418	
Performance Bonus			22 112	22 112	-	-	22 112	(22 112)	-100%	22 112	
Motor Vehicle Allowance			11 455	11 455	-	-	11 455	(11 455)	-100%	11 455	
Cellphone Allowance			737	737	110	1 242	737	505	68%	737	
Housing Allowances			2 329	2 329	232	2 853	2 329	524	23%	2 329	
Other benefits and allowances			22 407	22 407	1 434	19 010	22 407	(3 397)	-15%	22 407	
Payments in lieu of leave			5 248	5 248	78	2 281	5 248	(2 967)	-57%	5 248	
Long service awards			271	271	(6)	13	271	(257)	-95%	271	
Post-retirement benefit obligations	2		39 568	39 568	-	-	39 568	(39 568)	-100%	39 568	
<b>Sub Total - Other Municipal Staff</b>			-	554 964	537 153	41 325	464 484	537 153	(72 668)	-14%	537 153
<b>Total Parent Municipality</b>			-	585 500	567 819	44 302	494 875	567 819	(72 944)	-13%	567 819
<b>Total Municipal Entities</b>			-	-	-	-	-	-	-	-	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	585 500	567 819	44 302	494 875	567 819	(72 944)	-13%	567 819
<b>TOTAL MANAGERS AND STAFF</b>			-	566 808	548 997	42 894	477 338	548 997	(71 659)	-13%	548 997