



**STELLENBOSCH**

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

# **MONTHLY BUDGET MONITORING REPORT**

## **APRIL 2022**



## QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for April 2022 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of April 2022.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature \_\_\_\_\_



Date: 16 May 2022

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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 Municipal Finance Management Act (MFMA) requires the mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

### 2.2 Summary of 2021/22 budget progress / implementation

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

<b>Detail</b>	<b>Capital Expenditure</b>	<b>Operating Expenditure</b>	<b>Operating Revenue</b> (excluding capital transfers and contributions)
Original Budget	406 053 915	2 017 490 424	2 020 050 868
Adjustment Budget	403 507 635	1 977 679 012	1 983 244 754
Plan to Date (SDBIP)	282 411 629	1 540 159 519	1 657 459 191
<b>Actual</b>	<b>203 621 757</b>	<b>1 171 980 621</b>	<b>1 596 507 845</b>
Variance to SDBIP	(78 789 872)	(368 178 898)	(60 951 346)
Year to date % Variance to SDBIP	<b>-27,90%</b>	<b>-23,91%</b>	<b>-3,68%</b>

MONTHLY BUDGET STATEMENT FOR APRIL 2022

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	394 484	423 633	415 668	29 188	363 498	346 390	17 109	5%	415 668
Service charges	932 616	1 156 097	1 144 568	92 013	897 784	946 377	(48 593)	-5%	1 144 568
Investment revenue	19 515	13 200	19 613	3 464	14 967	16 862	(1 895)	-11%	19 613
Transfers and subsidies	194 790	204 313	204 230	2 331	172 990	173 701	(711)	-0%	204 230
Other own revenue	181 221	222 808	199 166	5 896	147 268	160 757	(13 489)	-8%	199 166
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 722 626</b>	<b>2 020 051</b>	<b>1 983 245</b>	<b>132 892</b>	<b>1 596 508</b>	<b>1 644 086</b>	<b>(47 579)</b>	<b>-3%</b>	<b>1 983 245</b>
Employee costs	558 472	607 458	578 246	42 099	451 959	479 696	(27 736)	-6%	578 246
Remuneration of Councillors	18 657	21 978	20 059	1 649	16 535	16 716	(181)	-1%	20 059
Depreciation & asset impairment	192 216	211 541	211 541	(67)	-	141 027	(141 027)	-100%	211 541
Finance charges	38 557	43 842	45 476	-	18 297	28 742	(10 445)	-36%	45 476
Materials and bulk purchases	488 386	577 332	583 304	48 394	446 331	480 538	(34 207)	-7%	583 304
Transfers and subsidies	11 010	13 600	13 524	601	12 474	10 955	1 519	14%	13 524
Other expenditure	505 684	541 739	525 529	24 132	226 384	387 671	(161 287)	-42%	525 529
<b>Total Expenditure</b>	<b>1 812 980</b>	<b>2 017 490</b>	<b>1 977 679</b>	<b>116 809</b>	<b>1 171 981</b>	<b>1 545 345</b>	<b>(373 365)</b>	<b>-24%</b>	<b>1 977 679</b>
<b>Surplus/(Deficit)</b>	<b>(90 354)</b>	<b>2 560</b>	<b>5 566</b>	<b>16 083</b>	<b>424 527</b>	<b>98 741</b>	<b>325 786</b>	<b>330%</b>	<b>5 566</b>
Transfers and subsidies - capital (monetary allocated)	69 847	105 554	116 991	27 775	58 647	92 450	(33 803)	-37%	116 991
Contributions & Contributed assets	13 798	-	16 355	183	23 586	13 680	9 906	72%	16 355
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(6 709)</b>	<b>108 114</b>	<b>138 912</b>	<b>44 041</b>	<b>506 761</b>	<b>204 871</b>	<b>301 890</b>	<b>147%</b>	<b>138 912</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(6 709)</b>	<b>108 114</b>	<b>138 912</b>	<b>44 041</b>	<b>506 761</b>	<b>204 871</b>	<b>301 890</b>	<b>147%</b>	<b>138 912</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>392 941</b>	<b>406 054</b>	<b>398 106</b>	<b>46 395</b>	<b>203 622</b>	<b>320 372</b>	<b>(116 751)</b>	<b>-36%</b>	<b>403 508</b>
Capital transfers recognised	11 786	105 554	122 098	27 390	58 647	82 199	(23 551)	-29%	122 098
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	141 384	144 000	152 862	5 869	71 586	130 102	(58 516)	-45%	152 862
Internally generated funds	237 579	156 500	128 548	13 136	73 389	108 072	(34 683)	-32%	128 548
<b>Total sources of capital funds</b>	<b>390 748</b>	<b>406 054</b>	<b>403 508</b>	<b>46 395</b>	<b>203 622</b>	<b>320 372</b>	<b>(116 751)</b>	<b>-36%</b>	<b>403 508</b>
<b>Financial position</b>									
Total current assets	1 241 446	1 017 900	591 491	-	1 593 555	-	-	-	591 491
Total non current assets	5 867 960	5 865 071	6 074 717	-	6 100 412	-	-	-	6 074 717
Total current liabilities	1 032 204	878 732	334 201	-	764 357	-	-	-	334 201
Total non current liabilities	679 839	804 086	777 185	-	351 573	-	-	-	777 185
<b>Community wealth/Equity</b>	<b>5 404 072</b>	<b>5 200 152</b>	<b>5 554 821</b>	-	<b>6 071 276</b>	-	-	-	<b>5 554 821</b>
<b>Cash flows</b>									
Net cash from (used) operating	2 362 281	305 862	267 756	16 081	1 435 607	254 497	(1 181 109)	-464%	285 649
Net cash from (used) investing	(122 038)	(406 054)	(383 986)	(278)	14 828	(307 000)	(321 827)	105%	(387 460)
Net cash from (used) financing	(21 008)	19 757	22 961	(34)	(20 703)	142 250	162 953	115%	166 498
<b>Cash/cash equivalents at the month/year end</b>	<b>2 634 306</b>	<b>334 807</b>	<b>240 814</b>	<b>-</b>	<b>1 777 327</b>	<b>423 831</b>	<b>(1 353 496)</b>	<b>-319%</b>	<b>412 283</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	94 725	6 421	5 392	218 779	-	-	-	-	325 316
<b>Creditors Age Analysis</b>									
Total Creditors	61 646	-	-	-	-	-	-	-	61 646

MONTHLY BUDGET STATEMENT FOR APRIL 2022

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		508 878	513 180	514 436	33 788	451 621	429 576	22 045	5%	514 436
Executive and council		567	1 061	1 061	27	242	807	(565)	-70%	1 061
Finance and administration		508 311	512 119	512 824	33 761	451 379	428 493	22 885	5%	512 824
Internal audit		-	-	550	-	-	275	(275)	-100%	550
<i><b>Community and public safety</b></i>		158 729	203 081	195 119	5 582	135 555	158 973	(23 418)	-15%	195 119
Community and social services		14 163	15 436	21 809	808	14 327	15 850	(1 524)	-10%	21 809
Sport and recreation		3 198	1 658	5 259	161	2 799	3 944	(1 145)	-29%	5 259
Public safety		127 462	171 533	149 674	3 478	109 912	124 065	(14 153)	-11%	149 674
Housing		13 906	14 455	18 377	1 135	8 517	15 114	(6 597)	-44%	18 377
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		51 223	121 921	115 329	26 656	64 391	88 549	(24 158)	-27%	115 329
Planning and development		25 149	115 023	62 229	5 658	26 389	49 488	(23 099)	-47%	62 229
Road transport		28 464	5 911	52 113	20 967	37 742	38 419	(677)	-2%	52 113
Environmental protection		(2 390)	987	987	30	260	642	(382)	-60%	987
<i><b>Trading services</b></i>		1 086 680	1 287 310	1 291 594	94 815	1 027 089	1 073 025	(45 937)	-4%	1 291 594
Energy sources		673 988	842 934	853 239	62 648	670 183	711 822	(41 639)	-6%	853 239
Water management		155 977	172 558	173 377	17 605	124 892	139 016	(14 125)	-10%	173 377
Waste water management		150 252	150 230	142 863	8 136	125 932	119 635	6 297	5%	142 863
Waste management		106 463	121 589	122 115	6 426	106 082	102 552	3 530	3%	122 115
<i><b>Other</b></i>	<b>4</b>	762	112	112	9	85	93	(7)	-8%	112
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 806 272</b>	<b>2 125 605</b>	<b>2 116 591</b>	<b>160 850</b>	<b>1 678 741</b>	<b>1 750 216</b>	<b>(71 475)</b>	<b>-4%</b>	<b>2 116 591</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		296 320	344 570	316 267	18 693	203 583	251 908	(48 325)	-19%	316 267
Executive and council		50 070	55 384	31 544	2 492	26 051	25 782	269	1%	31 544
Finance and administration		234 626	275 761	272 918	15 857	168 815	216 531	(47 716)	-22%	272 918
Internal audit		11 624	13 425	11 805	343	8 717	9 594	(877)	-9%	11 805
<i><b>Community and public safety</b></i>		395 202	367 326	394 961	21 259	212 675	314 936	(102 261)	-32%	394 961
Community and social services		36 022	43 177	47 485	2 683	30 339	36 907	(6 569)	-18%	47 485
Sport and recreation		48 902	53 696	68 083	3 495	39 165	53 160	(13 995)	-26%	68 083
Public safety		276 339	236 448	248 501	13 046	125 879	201 301	(75 422)	-37%	248 501
Housing		33 940	34 003	30 892	2 036	17 293	23 568	(6 276)	-27%	30 892
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		185 749	236 611	200 393	10 103	95 005	153 381	(58 376)	-38%	200 393
Planning and development		73 113	105 250	79 172	4 429	51 046	62 659	(11 613)	-19%	79 172
Road transport		95 539	99 836	99 816	4 274	32 658	73 902	(41 244)	-56%	99 816
Environmental protection		17 098	31 526	21 405	1 400	11 301	16 821	(5 519)	-33%	21 405
<i><b>Trading services</b></i>		935 608	1 068 933	1 066 058	66 754	660 717	825 095	(164 378)	-20%	1 066 058
Energy sources		524 648	610 888	628 113	45 884	444 493	509 739	(65 246)	-13%	628 113
Water management		132 920	127 577	123 068	7 259	63 347	88 998	(25 651)	-29%	123 068
Waste water management		161 318	182 682	175 615	6 578	77 042	126 167	(49 126)	-39%	175 615
Waste management		116 723	147 785	139 261	7 033	75 835	100 190	(24 355)	-24%	139 261
<i><b>Other</b></i>		100	50	-	-	-	25	(25)	-100%	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 812 980</b>	<b>2 017 490</b>	<b>1 977 679</b>	<b>116 809</b>	<b>1 171 981</b>	<b>1 545 345</b>	<b>(373 365)</b>	<b>-24%</b>	<b>1 977 679</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(6 709)</b>	<b>108 114</b>	<b>138 912</b>	<b>44 041</b>	<b>506 761</b>	<b>204 871</b>	<b>301 890</b>	<b>147%</b>	<b>138 912</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 APRIL 2022

**Table C3: Monthly Budget Statement – Financial Performance (revenue & expenditure by municipal vote)**

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	277	-	550	-	-	275	(275)	-100,0%	550
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		16 591	23 545	27 468	1 462	15 502	21 313	(5 811)	-27,3%	27 468
Vote 3 - INFRASTRUCTURE SERVICES		1 129 201	1 394 599	1 389 692	120 937	1 081 113	1 149 594	(68 481)	-6,0%	1 389 692
Vote 4 - COMMUNITY AND PROTECTION SERVICES		152 875	197 435	188 151	4 782	134 030	151 889	(17 859)	-11,8%	188 151
Vote 5 - CORPORATE SERVICES		6 186	6 339	5 846	358	4 224	4 506	(282)	-6,2%	5 846
Vote 6 - FINANCIAL SERVICES		501 138	503 686	504 885	33 310	443 872	422 639	21 233	5,0%	504 885
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 806 269</b>	<b>2 125 605</b>	<b>2 116 591</b>	<b>160 850</b>	<b>1 678 741</b>	<b>1 750 216</b>	<b>(71 475)</b>	<b>-4,1%</b>	<b>2 116 591</b>
<b>Expenditure by Vote</b>										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	31 316	39 989	25 973	1 191	18 339	21 051	(2 712)	-12,9%	25 973
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		70 671	85 536	68 851	4 552	45 423	53 855	(8 432)	-15,7%	68 851
Vote 3 - INFRASTRUCTURE SERVICES		1 045 701	1 188 821	1 184 157	71 316	697 774	913 077	(215 303)	-23,6%	1 184 157
Vote 4 - COMMUNITY AND PROTECTION SERVICES		395 842	389 820	404 361	21 899	221 397	323 154	(101 757)	-31,5%	404 361
Vote 5 - CORPORATE SERVICES		158 710	198 283	193 940	10 373	108 465	156 562	(48 097)	-30,7%	193 940
Vote 6 - FINANCIAL SERVICES		110 741	115 042	100 398	7 476	80 174	77 645	2 528	3,3%	100 398
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 812 980</b>	<b>2 017 490</b>	<b>1 977 679</b>	<b>116 808</b>	<b>1 171 572</b>	<b>1 545 345</b>	<b>(373 773)</b>	<b>-24,2%</b>	<b>1 977 679</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(6 712)</b>	<b>108 114</b>	<b>138 912</b>	<b>44 042</b>	<b>507 170</b>	<b>204 871</b>	<b>302 298</b>	<b>147,6%</b>	<b>138 912</b>

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



MONTHLY BUDGET STATEMENT FOR APRIL 2022

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

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

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		394 484	423 633	415 668	29 188	363 498	346 390	17 109	5%	415 668
Service charges - electricity revenue		632 401	787 275	787 275	60 920	626 621	656 063	(29 442)	-4%	787 275
Service charges - water revenue		134 426	166 400	166 400	16 850	114 083	133 259	(19 176)	-14%	166 400
Service charges - sanitation revenue		92 639	114 485	102 957	7 969	85 362	84 645	717	1%	102 957
Service charges - refuse revenue		73 150	87 936	87 936	6 274	71 719	72 411	(692)	-1%	87 936
Rental of facilities and equipment		11 005	11 175	10 812	844	10 390	8 515	1 875	22%	10 812
Interest earned - external investments		19 515	13 200	19 613	3 464	14 967	16 862	(1 895)	-11%	19 613
Interest earned - outstanding debtors		10 637	14 034	12 495	1 135	10 429	10 254	175	2%	12 495
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		108 943	147 425	120 165	166	95 982	100 147	(4 165)	-4%	120 165
Licences and permits		6 810	5 778	5 778	772	6 325	4 602	1 723	37%	5 778
Agency services		3 248	3 077	4 077	455	2 480	3 398	(918)	-27%	4 077
Transfers and subsidies		194 790	204 313	204 230	2 331	172 990	173 701	(711)	0%	204 230
Other revenue		30 601	41 319	44 839	2 525	21 618	33 840	(12 222)	-36%	44 839
Gains		9 977	-	1 000	-	43	-	43	#DIV/0!	1 000
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 722 626</b>	<b>2 020 051</b>	<b>1 983 245</b>	<b>132 892</b>	<b>1 596 508</b>	<b>1 644 086</b>	<b>(47 579)</b>	<b>-3%</b>	<b>1 983 245</b>
<b>Expenditure By Type</b>										
Employee related costs		558 472	607 458	578 246	42 099	451 959	479 696	(27 736)	-6%	578 246
Remuneration of councillors		18 657	21 978	20 059	1 649	16 535	16 716	(181)	-1%	20 059
Debt impairment		108 782	103 900	105 292	132	431	72 996	(72 565)	-99%	105 292
Depreciation & asset impairment		192 216	211 541	211 541	(67)	-	141 027	(141 027)	-100%	211 541
Finance charges		38 557	43 842	45 476	-	18 297	28 742	(10 445)	-36%	45 476
Bulk purchases - electricity		453 758	507 699	507 699	40 796	392 643	423 083	(30 440)	-7%	507 699
Inventory consumed		34 628	69 632	75 604	7 599	53 689	57 455	(3 767)	-7%	75 604
Contracted services		227 704	277 481	260 720	16 854	125 565	190 498	(64 933)	-34%	260 720
Transfers and subsidies		11 010	13 600	13 524	601	12 474	10 955	1 519	14%	13 524
Other expenditure		168 588	160 358	159 516	7 147	100 382	124 176	(23 795)	-19%	159 516
Losses		610	-	-	-	6	-	6	#DIV/0!	-
<b>Total Expenditure</b>		<b>1 812 980</b>	<b>2 017 490</b>	<b>1 977 679</b>	<b>116 809</b>	<b>1 171 981</b>	<b>1 545 345</b>	<b>(373 365)</b>	<b>-24%</b>	<b>1 977 679</b>
<b>Surplus/(Deficit)</b>										
(National / Provincial and District)		(90 354)	2 560	5 566	16 083	424 527	98 741	325 786	0	5 566
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporation - Higher Educational Institutions)		69 847	105 554	116 991	27 775	58 647	92 450	(33 803)	(0)	116 991
Transfers and subsidies - capital (in-kind - all)		13 658	-	16 355	183	23 586	13 680	9 906	0	16 355
Transfers and subsidies - capital (in-kind - all)		141	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(6 709)</b>	<b>108 114</b>	<b>138 912</b>	<b>44 041</b>	<b>506 761</b>	<b>204 871</b>			<b>138 912</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(6 709)</b>	<b>108 114</b>	<b>138 912</b>	<b>44 041</b>	<b>506 761</b>	<b>204 871</b>			<b>138 912</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(6 709)</b>	<b>108 114</b>	<b>138 912</b>	<b>44 041</b>	<b>506 761</b>	<b>204 871</b>			<b>138 912</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(6 709)</b>	<b>108 114</b>	<b>138 912</b>	<b>44 041</b>	<b>506 761</b>	<b>204 871</b>			<b>138 912</b>

MONTHLY BUDGET STATEMENT FOR APRIL 2022

### 3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 30 April 2022. It should be noted that the figures relate to billed revenue and not cash collected.

#### Operating Revenue by Source:

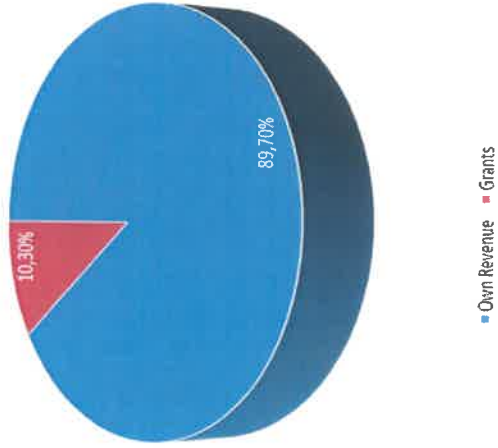
Description	Original Budget	Adjustment Budget	YTD budget	YTD actual	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
<b>Revenue by Source</b>										
Property rates	423 632 548	415 667 656	346 389 720	363 498 288	17 108 568	5%	34 638 972	29 187 546	(5 451 427)	-16%
Service charges - electricity revenue	787 275 170	787 275 170	656 062 580	626 620 589	(29 441 991)	-4%	65 606 258	60 920 151	(4 686 107)	-7%
Service charges - water revenue	166 399 723	166 399 723	133 259 080	114 082 778	(19 176 302)	-14%	16 913 718	16 849 597	(64 121)	0%
Service charges - sanitation revenue	114 485 332	102 956 558	84 644 832	85 361 654	717 022	1%	9 155 867	7 968 699	(1 187 168)	-13%
Service charges - refuse revenue	87 936 447	87 936 447	72 410 765	71 719 219	(691 546)	-1%	7 762 836	6 274 328	(1 488 508)	-19%
Rental of facilities and equipment	11 174 739	10 811 501	8 515 483	10 390 095	1 874 612	22%	1 148 003	843 866	(304 137)	-26%
Interest earned - external investments	13 200 000	19 612 814	16 861 549	14 966 952	(1 894 597)	-11%	1 375 631	3 464 063	2 088 432	152%
Interest earned - outstanding debtors	14 034 400	12 495 451	10 253 902	10 429 359	175 457	2%	1 120 775	1 134 885	14 110	1%
Fines, penalties and forfeits	147 425 010	120 164 832	100 147 351	95 981 877	(4 165 474)	-4%	10 008 739	165 801	(9 842 938)	-98%
Licences and permits	5 778 049	5 778 049	4 602 491	6 325 438	1 722 947	37%	587 776	771 611	183 835	31%
Agency services	3 077 493	4 077 493	3 397 910	2 480 345	(917 565)	-27%	339 791	455 050	115 259	0
Transfers and subsidies	204 313 279	204 230 382	173 700 816	172 989 912	(710 904)	0%	15 045 047	2 331 484	(12 713 563)	-85%
Other revenue	41 318 678	44 838 678	47 212 712	21 617 739	(25 594 973)	-54%	6 836 633	2 524 628	(4 312 005)	-63%
Gains on disposal of PPE	-	1 000 000	-	43 400	37 900	100%	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 020 050 866</b>	<b>1 983 244 754</b>	<b>1 657 459 191</b>	<b>1 596 507 845</b>	<b>(60 956 845)</b>	<b>-4%</b>	<b>170 540 046</b>	<b>132 891 708</b>	<b>-37 648 338</b>	<b>-22%</b>

MONTHLY BUDGET STATEMENT FOR APRIL 2022

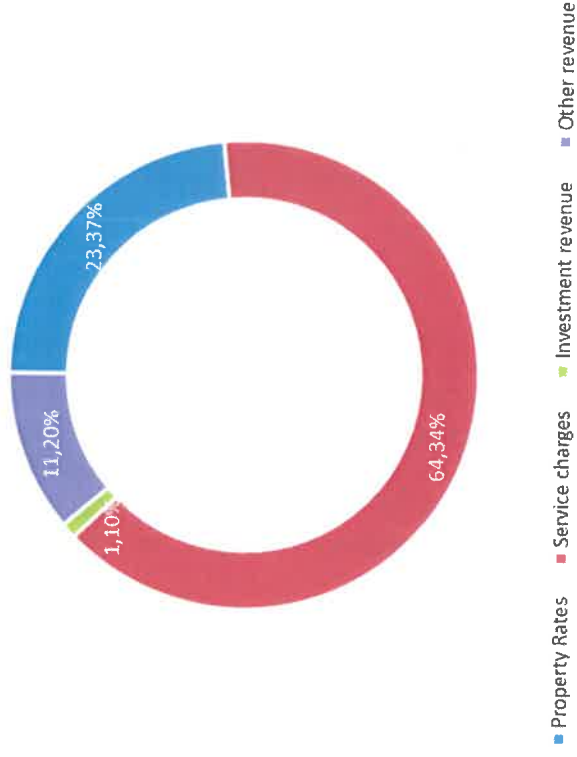
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists mainly of service charges at 89.72% per cent of the R1 779 014 372 billion own revenue budget.

Funding of the operating budget



Composition of own revenue



## **Operating Revenue Variance Report**

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

### **Revenue by Source**

#### **3.1 Property Rates and Service charges – sanitation revenue**

Property rates and service charges sanitation are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an over performance of R17 108 568 for property rates and R717 022 for service charges – sanitation when compared to the year-to-date budget projections as the annual applications did not form part of the monthly budgeted revenue projections.

#### **3.2 Service charges – electricity revenue**

The municipality has billed R29 441 991 less electricity charges than initially anticipated in the year-to-date budget. The largest under performances were noted for the Electricity Sales Industrial (400 Volts) (Low Voltage) (R26 688 757) and Electricity sales Domestic High (R14 056 740).

The decrease in electricity sales/consumption can be largely attributed to consumers utilising alternative energy resources due to the hike in electricity prices and load shedding. Cashflows were also aligned to account for this trend in the Mid-year adjustment budget.

#### **3.3 Interest earned – external investments**

An under performance was noted for interest earned – external investments to the amount of R1 894 597. The variance is mainly due to the Covid- 19 pandemic which resulted in the prime interest rate being reduced. This reduction has resulted in a significant decrease in our call accounts and primary bank account interest rates. Furthermore, we have received lower rates on offer from investing institutions than the previous financial years and a decline in the availability of capital investment further negatively impacts this line item. However, an improvement in the prime interest rate has been noted and a slight improvement in turn noted in the under performance.

#### **3.4 Fines, penalties, and forfeits**

An underperformance was noted to the amount of R4 165 474. The recognition of traffic fines in terms of interpretation generally recognised accounting practice (iGRAP) 1 will be done monthly, including the journal processed on the financial system. This underperformance is a result of decreased payments in traffic fines. The budget projections were re-assessed during the mid-year adjustment budget process.

### **3.5 Licences and permits**

An over performance is noted for licences and permits to the amount of R1 722 947. The over performance is due to more licences and permit renewals as well as accompanying applications being received than initially anticipated.

### **3.6 Other revenue**

An under performance is noted for other revenue to the amount of R12 222 223. The largest attributor to the underperformance is as follows;

- Sales of goods and rendering of services: Parking fees. An underperformance of R6 139 895 has been noted. Cognisance is taken of the new parking model as well as the deployment of new parking marshals which will improve the parking revenue performance.

MONTHLY BUDGET STATEMENT FOR APRIL 2022

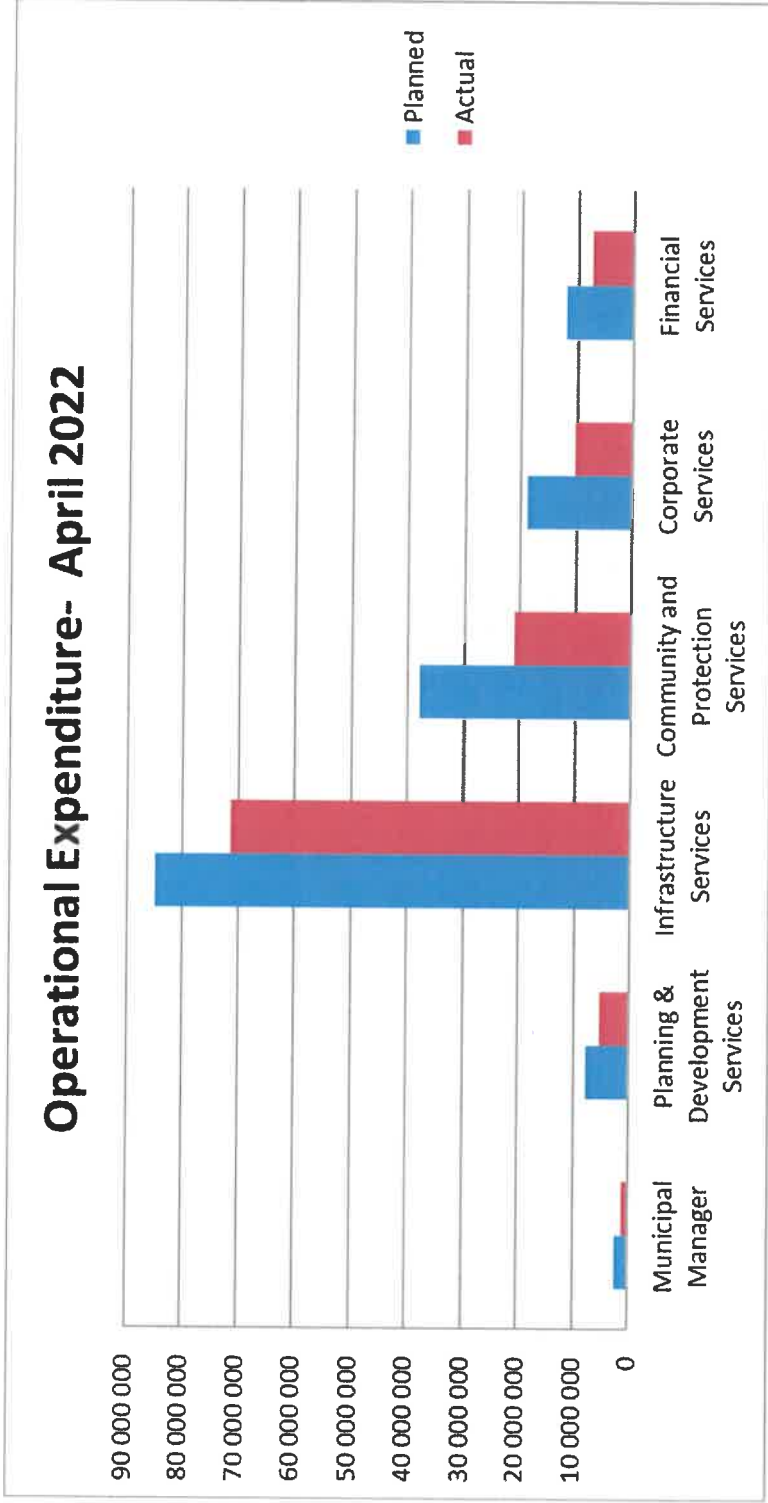
**4. Operating Expenditure**

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 April 2022.

**Operating Expenditure (Per Directorate):**

Directorate	Original Budget	Adjusted Budget	Year To Date		April 2022		April Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	39 988 671	25 972 964	21 050 977	18 338 921	2 524 990	1 191 488	(1 333 502)	-53%
Planning & Development Services	100 874 841	68 850 694	63 698 030	56 134 761	7 836 918	5 454 080	(2 382 838)	-30%
Infrastructure Services	1 188 821 416	1 184 156 894	909 051 525	697 807 467	84 912 854	71 316 853	(13 596 001)	-16%
Community and Protection Services	374 481 006	404 361 113	312 151 815	210 751 989	37 936 596	20 996 876	(16 939 720)	-45%
Corporate Services	198 282 948	193 939 626	156 561 906	108 771 368	18 774 168	10 372 903	(8 401 265)	-45%
Financial Services	115 041 542	100 397 721	77 645 266	80 176 116	12 107 448	7 476 394	(4 631 054)	-38%
<b>TOTALS</b>	<b>2 017 490 424</b>	<b>1 977 679 012</b>	<b>1 540 159 519</b>	<b>1 171 980 621</b>	<b>164 092 974</b>	<b>116 808 595</b>	<b>(47 284 379)</b>	<b>-29%</b>

MONTHLY BUDGET STATEMENT FOR APRIL 2022



## **Operating Expenditure Variance Report**

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

### **4.1 Planning and Development Services**

The Planning and Development Services directorate planned to spend R63 698 030 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R56 134 761 which resulted in an underperformance of R7 563 269. The items that attributed to the underperformance are as follows:

#### **4.1.1 Contracted Services: Consultants and Professional Services: Legal Cost: Legal Advice and Litigation**

The user department planned to spend R515 031 of the adjusted budget. No spending has been incurred to date. The user department indicated that payments for the conveyancing attorneys will be made. The user department also indicated that payments also need to be made for the outstanding land use processes for Kayamandi, the steps and Klapmuts.

#### **4.1.2 Expenditure: Operating Leases: Furniture and Office Equipment**

The user department planned to spend R806 176 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R499 784. The user department also indicated that invoices have been submitted to the financial department for payment. An improvement will be seen in next reporting period.

#### **4.1.3 Expenditure: Contracted Services: Outsourced Services: Professional Staff**

The user department planned to spend R254 160 of the adjusted budget. No spending has been incurred to date. The user department indicated that a terms of reference for the appointment of a consultant for the zoning map and zoning register was submitted to the Bid specifications committee and has been referred back for further comment, the necessary updates have been made to the document and will be resubmitted to the committee.

#### **4.1.4 Expenditure: Operational Cost: Supplier Development Programme**

The user department planned to spend R621 875 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R56 250. Orders to the amount of R406 400 have been loaded on the financial system. The user



department indicated that they are awaiting the service provider to complete all training programmes and will submit all invoices when received. An improvement will be seen in next reporting period.

## **4.2 Infrastructure Services**

The Infrastructure Services directorate planned to spend R909 051 525 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R697 807 467 which resulted in an underperformance of R211 244 058. The items that attributed to the underperformance are as follows:

### **4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM**

The user department planned to spend R423 082 880 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R392 642 746. The user department indicated that the invoices for both Eskom and Drakenstein is paid a month in arrears and that the invoices for April still need to be paid. An improvement will be seen in next reporting period.

### **4.2.2 Contracted Services: Contractors: Maintenance of Unspecified assets (Roads)**

The user department planned to spend R8 241 660 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 328 012. Orders to the amount of R8 585 503 have been loaded on the financial system. The user department indicated that a contractor has been appointed and has commenced with the work. Invoices have been submitted for payment to the Finance department and an improvement will be seen in next reporting period.

### **4.2.3 Contracted Services: Contractors: Maintenance of Unspecified assets (Engineering Services)**

The user department planned to spend R6 057 679 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 087 051. Orders to the amount of R1 369 397 have been loaded on the financial system. The user department indicated that Tender B/SM 109/21 – Projection maintenance, B/SM 108/21 – Power Quality and B/SM 74/20 – Labour tender have all been awarded and that the thermo-scanning of substations has been completed, invoices will be received timeously.

#### **4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors**

The user department planned to spend R7 337 553 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R4 762 191. Orders to the amount of R3 641 219 have been loaded on the financial system. The user department indicated that they envisage that the expenditure will be less than initially budgeted for as the commission percentage on the new tender is 1.2% less than that of the previous contractor.

#### **4.2.5 Expenditure: Contracted Services: Outsourced Services: Refuse Removal**

The user department planned to spend R24 150 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R20 799 991. Orders to the amount of R4 454 34 have been loaded on the financial system. The user department indicated that new requests will be loaded in May 2022 to ensure that all invoices are paid by the 30<sup>th</sup> of June 2022.

#### **4.2.7 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management**

The user department planned to spend R8 333 330 of the adjusted budget. No spending has been incurred to date. Orders to the amount of R10 000 000 have been loaded onto the financial system. The user department indicated that the construction of the top structure houses commenced on the 20<sup>th</sup> of April 2022 and an invoice for the earthworks and platforms will be submitted in May 2022. An improvement will be noted in the next reporting period.

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

The Community and Protection Services directorate planned to spend R312 151 815 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R210 751 989 which resulted in an underperformance of R101 399 826. The items that attributed to the underperformance are as follows:

#### **4.3.1 Contracted Services: Contractors: Forestry**

The user department planned to spend R5 833 330 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 770 733. Orders to the amount of R1 742 330 have been loaded on the financial system. The user department indicated that an improvement will be seen in the next reporting period.

#### **4.3.2 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Community Director)**

The user department planned to spend R1 741 079 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R170 954. Orders to the amount of R627 928 will be loaded onto the financial system during the first week of Mat 2022. The user department indicated that the technical evaluation for Fencing has been completed and they have submitted the order for creation to Supply Chain Management.

#### **4.3.3 Expenditure: Contracted Services: Contractors: Preservation/Restoration/Dismantling/Cleaning Services**

The user department planned to spend R936 106 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R232 462. The user department indicated that the expenditure is used for the clearing of undeveloped open spaces, and they have established that a number of ervens have been sold resulting in a reduced number of sites to be serviced. The user department also indicated that areas are being serviced internally therefore utilising less contracted services and that the appointed service provider commenced late with the services.

#### **4.4 Corporate Services**

The Corporate Services directorate planned to spend R156 561 906 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R108 771 368 which resulted in an underperformance of R47 790 538. The items that attributed to the underperformance are as follows:

##### **4.4.1 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Municipal Buildings and Structures)**

The user department planned to spend R5 838 675 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 496 116. The user department indicated that the orders for the upgrading of the Kayamandi Corridor and the upgrading of heritage buildings will be processed in May as the tender has been awarded.

##### **4.4.2 Expenditure: Operational Cost: Workmen's Compensation Fund**

The user department planned to spend R2 083 330 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the payment is a once-off payment and is paid annually. An invoice to the amount of R1 747 058 was received and will be submitted for payment. An improvement will be seen in the next reporting period.

#### **4.4.3 Expenditure: Contracted Services: Consultants and Professional Services: Legal Cost: Legal Advice and Litigation**

The user department planned to spend R5 732 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 535 680. The user department indicated that orders to the amount of R28 791 have been loaded on the financial system.

#### **4.4.4 Expenditure: Operational Cost: Registration Fees: Seminars, Conferences, Workshops and Events: National**

The user department planned to spend R3 089 160 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 101 681. Orders to the amount of R1 126 048 have been loaded onto the financial system. The user department indicated that the training is rolled out as per approved tenders and availability of employees in the various directorates. COVID regulations in terms of social distancing resulted in less learners and groups being trained at a time. The lack of available venues for training puts a hamper on performing multiple training sessions at a time. Some training programmes run for periods from three months up to a year and since payments can only take place once services are rendered and invoices have been received, the year-to-date actual will only increase as the services are delivered.

#### **4.4.5 Expenditure: Operational Cost: Skills Development Fund Levy**

The user department planned to spend R3 583 330 of the adjusted budget. No expenditure has been incurred to date. The skills development levy (SDL) fund based on 1% as per SDL act and is a once-off payment.

### **4.5 Financial Services**

The Financial Services directorate planned to spend R77 645 266 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R80 167 525 which resulted in an overspending of R2 522 259. The item that attributed to the overspending is as follows:

#### **4.5.1 Operational Cost: Insurance Underwriting: Premiums**

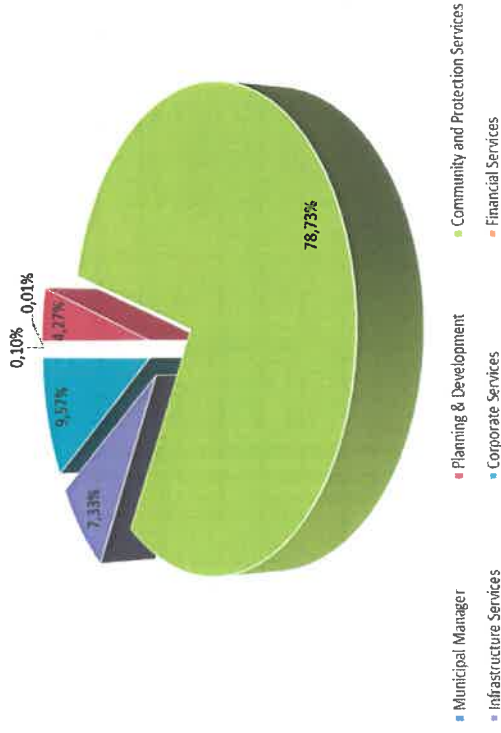
The user department planned to spend R2 996 973 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R5 020 577. The user department indicated that the annual insurance premium was paid during July 2021.

## 5 Capital Expenditure

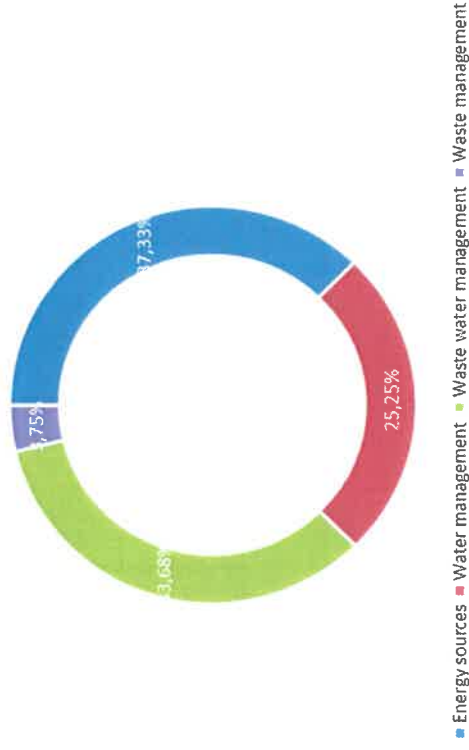
Stellenbosch municipality vested most of the 2021/22 capital budget in trading services (R211 428 101 or 52.40 per cent of the R403 507 635 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Energy sources infrastructure (R78 919 288 or 37.33 per cent of the R283 186 649 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



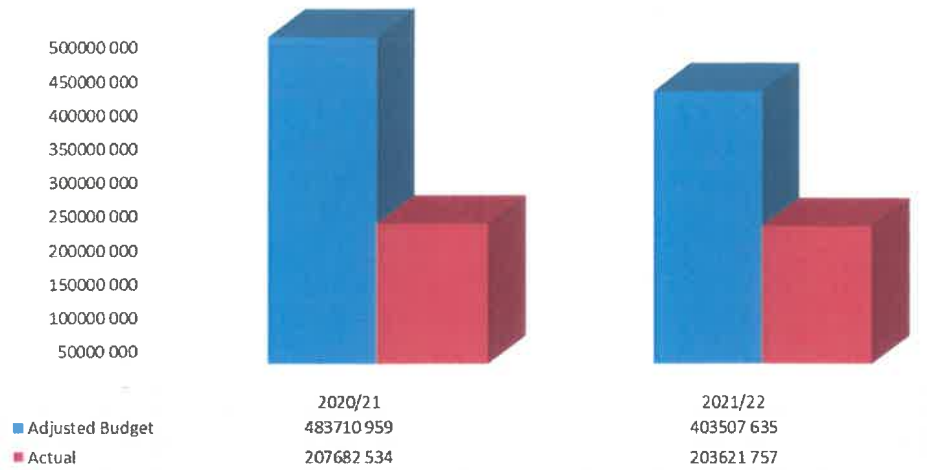
MONTHLY BUDGET STATEMENT FOR APRIL 2022

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 April 2022.

Directorate	Adjusted Budget	Capital Expenditure						Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional		
<b>Municipal Manager</b>	44 000	38 000	38 637	3 681	-	42 318	87,81%	
<b>Planning &amp; Development</b>	17 209 720	8 230 762	3 034 026	1 273 076	37 260	4 344 361	17,63%	
<b>Infrastructure Services</b>	317 662 135	225 598 530	168 761 231	97 216 645	52 611	266 030 488	53,13%	
<b>Corporate Services</b>	29 573 919	21 042 291	11 565 620	7 015 983	2 042	18 583 645	39,11%	
<b>Community and Protection Services</b>	38 617 861	27 192 046	19 897 492	7 454 155	552	27 352 198	51,52%	
<b>Financial Services</b>	400 000	310 000	324 751	39 861	30 461	395 073	81,19%	
<b>TOTALS</b>	<b>403 507 635</b>	<b>282 411 629</b>	<b>203 621 757</b>	<b>113 003 401</b>	<b>122 926</b>	<b>316 748 083</b>	<b>50,46%</b>	

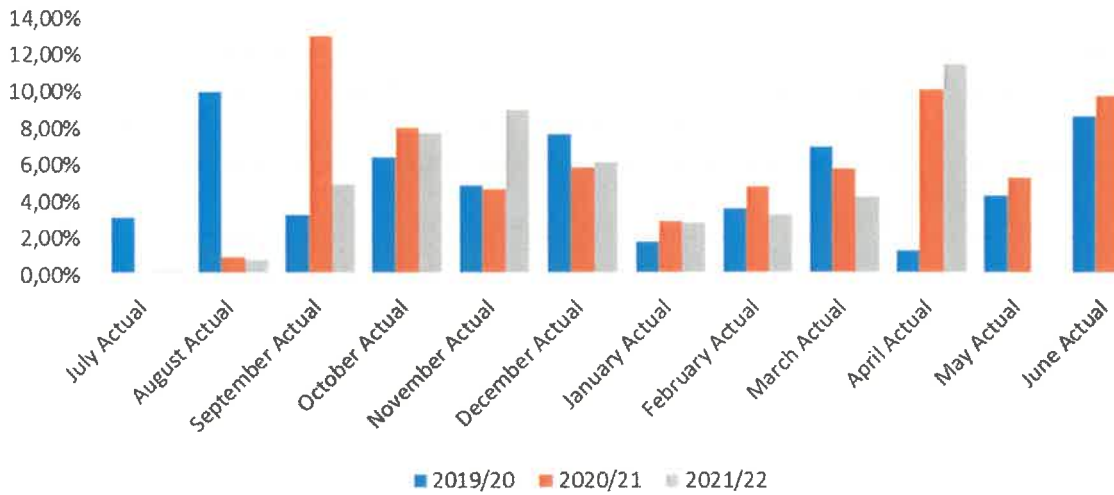
## MONTHLY BUDGET STATEMENT FOR APRIL 2022

### Year-On-Year Capital Comparison



Detail	2020/21	2021/22
Adjusted Budget	483 710 959	403 507 635
Actual	207 682 534	203 621 757
Actual % Spent	<b>42,94%</b>	<b>50,46%</b>

### 3 Year Monthly Capital Expenditure



Financial years	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Period 13	Final Adjustment budget
2019/20	3,08%	9,96%	3,24%	6,36%	4,83%	7,65%	1,73%	3,56%	6,94%	1,25%	4,29%	8,65%	9,10%	577 905 283,56
2020/21	0,03%	0,94%	13,06%	7,97%	4,60%	5,80%	2,85%	4,75%	5,77%	10,11%	5,25%	9,74%	15,56%	453 880 001,00
2021/22	0,15%	0,80%	4,90%	7,75%	9,00%	6,13%	2,83%	3,22%	4,18%	11,50%				403 507 635,05

MONTHLY BUDGET STATEMENT FOR APRIL 2022

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

Table C5: Monthly Budget Statement – Capital expenditure consists of three sections: Appropriations by vote; standard classification and funding portion.

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		34	44	44	-	39	38	1	2%	44
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		134	185	885	-	360	371	(11)	-3%	585
Vote 3 - INFRASTRUCTURE SERVICES		68 325	73 879	181 553	27 006	56 861	80 471	(23 610)	-29%	97 003
Vote 4 - COMMUNITY AND PROTECTION SERVICES		21 337	11 350	25 043	1 895	7 343	15 203	(7 859)	-52%	21 046
Vote 5 - CORPORATE SERVICES		6 362	13 900	19 482	-	2 460	8 646	(6 185)	-72%	13 518
Vote 6 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>96 193</b>	<b>99 358</b>	<b>227 008</b>	<b>28 902</b>	<b>67 063</b>	<b>104 727</b>	<b>(37 664)</b>	<b>-36%</b>	<b>132 196</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		6 330	8 649	9 472	582	1 976	5 459	(3 483)	-64%	9 772
Vote 3 - INFRASTRUCTURE SERVICES		213 149	268 636	130 709	15 680	111 900	180 989	(69 088)	-38%	220 660
Vote 4 - COMMUNITY AND PROTECTION SERVICES		11 867	15 354	20 426	1 096	13 252	16 491	(3 239)	-20%	24 425
Vote 5 - CORPORATE SERVICES		62 581	13 857	10 091	136	9 105	12 397	(3 291)	-27%	16 056
Vote 6 - FINANCIAL SERVICES		2 821	200	400	-	325	310	15	5%	400
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>296 748</b>	<b>306 696</b>	<b>171 098</b>	<b>17 493</b>	<b>136 559</b>	<b>215 645</b>	<b>(79 086)</b>	<b>-37%</b>	<b>271 312</b>
<b>Total Capital Expenditure</b>	3	<b>392 941</b>	<b>406 054</b>	<b>398 106</b>	<b>46 395</b>	<b>203 622</b>	<b>320 372</b>	<b>(116 751)</b>	<b>-36%</b>	<b>403 508</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>71 798</b>	<b>28 001</b>	<b>30 018</b>	<b>136</b>	<b>11 929</b>	<b>21 390</b>	<b>(9 461)</b>	<b>-44%</b>	<b>30 018</b>
Executive and council		34	44	44	-	39	38	1	2%	44
Finance and administration		71 764	27 957	29 974	136	11 890	21 352	(9 462)	-44%	29 974
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>35 143</b>	<b>25 844</b>	<b>42 925</b>	<b>1 814</b>	<b>19 275</b>	<b>27 538</b>	<b>(8 263)</b>	<b>-30%</b>	<b>42 050</b>
Community and social services		2 299	2 155	4 479	610	1 540	3 070	(1 530)	-50%	4 479
Sport and recreation		13 333	4 900	10 206	464	5 489	6 920	(1 431)	-21%	9 331
Public safety		13 194	10 395	18 435	292	10 314	12 243	(1 929)	-16%	18 435
Housing		6 317	8 394	9 805	448	1 932	5 305	(3 373)	-64%	9 805
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>93 665</b>	<b>105 037</b>	<b>112 458</b>	<b>34 771</b>	<b>66 352</b>	<b>95 071</b>	<b>(28 720)</b>	<b>-30%</b>	<b>112 417</b>
Planning and development		26 522	45 863	44 438	9 179	28 008	35 006	(8 997)	-26%	44 438
Road transport		66 314	52 800	62 137	24 121	38 189	55 475	(17 287)	-31%	62 137
Environmental protection		829	6 374	5 882	1 470	2 155	4 591	(2 436)	-53%	5 842
<b>Trading services</b>		<b>192 334</b>	<b>247 172</b>	<b>219 023</b>	<b>9 674</b>	<b>106 066</b>	<b>176 373</b>	<b>(70 307)</b>	<b>-40%</b>	<b>219 023</b>
Energy sources		37 838	74 748	84 319	3 453	37 474	64 765	(27 290)	-42%	84 319
Water management		35 607	79 850	50 772	1 666	30 676	43 023	(12 347)	-29%	50 772
Waste water management		108 612	84 700	76 008	4 312	36 419	62 005	(25 586)	-41%	76 008
Waste management		10 277	7 874	7 923	243	1 496	6 580	(5 084)	-77%	7 923
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>392 941</b>	<b>406 054</b>	<b>404 423</b>	<b>46 395</b>	<b>203 622</b>	<b>320 372</b>	<b>(116 751)</b>	<b>-36%</b>	<b>403 508</b>
<b>Funded by:</b>										
National Government		3 294	70 386	76 494	23 690	41 400	57 078	(15 678)	-27%	76 494
Provincial Government		8 491	35 168	40 497	3 700	17 247	24 936	(7 689)	-31%	40 497
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	5 107	-	-	184	(184)	-100%	5 107
Transfers recognised - capital		11 786	105 554	122 098	27 390	58 647	82 199	(23 551)	-29%	122 098
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	141 384	144 000	152 862	5 869	71 586	130 102	(58 516)	-45%	152 862
Internally generated funds		237 579	156 500	128 548	13 136	73 389	108 072	(34 683)	-32%	128 548
<b>Total Capital Funding</b>		<b>390 748</b>	<b>406 054</b>	<b>403 508</b>	<b>46 395</b>	<b>203 622</b>	<b>320 372</b>	<b>(116 751)</b>	<b>-36%</b>	<b>403 508</b>



## **Capital Expenditure Variance Report**

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

### **5.1 Planning and Development**

The Directorate planned to spend R8 230 762 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 034 026. This resulted in an underperformance of R5 196 736. The projects that attributed to the underperformance are as follows:

#### **5.1.1 Establishment of the Kayamandi Informal Trading Area**

The user department planned to spend R2 400 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R494 752. Orders to the amount of R165 248 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and an order to the amount of R5 079 000 will be loaded onto the financial system on the 6<sup>th</sup> of May 2022. The remaining funds will be used for the payment of the Consulting Engineers that were appointed as per BSM 39/18. An improvement will reflect in the next reporting period.

#### **5.1.2 Jamestown: Housing (Phase 2, 3 & 4)**

The user department planned to spend R939 336 of the adjusted budget. No spending has been incurred to date. The user department indicated that an item would serve on the bid evaluation committee on the 9<sup>th</sup> of May 2022 for the recommendation of the appointment of a service provider to obtain development rights.

#### **5.1.3 Northern Extension: Feasibility**

The user department planned to spend R3 450 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 373 596. Orders to the amount of R689 441 have been loaded on the financial system. The user department indicated that the Adam Tas Corridor local spatial development framework will be submitted to council to request approval to undertake public participation process which will commence on the 5<sup>th</sup> of May 2022. An approval was received from the department of Human Settlements for the accrual of the amount of R1 999 960 which was expensed in the previous financial year and the re-allocation of funds from this project to other approved planned projects.

#### **5.1.4 Erf 7001 and other possible sites for mix-used development in Cloetesville**

The user department planned to spend R107 548 of the adjusted budget. No spending has been incurred to date. The service provider indicated that a service provider was appointed on the 28<sup>th</sup> of April 2022 and an order will be generated onto the financial system after the acceptance letter has been received. The user department envisages that the entire budget will be spent by the end of the financial year.

### **5.2 Community and Protection Services**

The Directorate planned to spend R27 192 046 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R19 897 492. This resulted in an underperformance of R7 294 554. The projects that attributed to the underperformance are as follows:

#### **5.2.1 Vehicle Fleet (Law Enforcement and Security)**

The user department planned to spend R2 184 740 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R207 452. The user department indicated that the tender is currently in its appeal period, however, the manufacture period is between 12 to 20 weeks and therefore they would require the amount of R3 127 288 to be rolled over to the 2022/2023 financial year as they do not foresee the transaction being completed during the current financial period.

#### **5.2.2 Upgrading of Parks**

The user department planned to spend R1 100 069 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R455 490. Orders to the amount of R555 857 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of the remaining items and an improvement will reflect in the next reporting period.

#### **5.2.3 Horticulture Furniture, Tools and Equipment**

The user department planned to spend R208 974 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R67 024. Orders to the amount of R92 345 have been loaded onto the financial system. The user department indicated that the orders for the purchases of small plant equipment will be loaded onto the financial system on the 6<sup>th</sup> of May 2022. An improvement will reflect in the next reporting period.

#### **5.2.4 Neighbourhood Watch Safety equipment**

The user department planned to spend R1 722 437 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R208 262. Orders to the amount of

R1 666 714 have been loaded onto the financial system. The user department indicated that they are awaiting the delivery of goods by the supplier which will be received before the end of the financial year.

#### **5.2.5 Mont Rochelle Nature Reserve: Upgrade of Facilities**

The user department planned to spend R1 143 324 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R26 624. Orders to the amount of R775 390 have been loaded onto the financial system. The user department indicated that the site handover meeting was held on the 22<sup>nd</sup> of April 2022 and that the project duration is envisaged to be 16 weeks and they envisage that the funds will not be fully spent during the current financial year and will require the funds to be rolled over into the 2022/2023 financial year..

#### **5.2.6 Upgrade office space: Simonsberg Road**

The user department planned to spend R1 252 500 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R94 890. Orders to the amount of R44 341 have been loaded on the financial system. The user department indicated that they are awaiting on the consultant to provide the tender specificaion to serve on the Bid Specificitaion Committee. However, the current budget will not be sufficient to commence with the implementation of the project. The user department envisages that the funds will not be fully spent during the current financial year and will require the funds to be rolled over into the 2022/2023 financial year..

### **5.3 Infrastructure Services**

The Directorate planned to spend R225 598 530 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R168 761 231. This resulted in an underperformance of R56 837 299. The projects that attributed to the underperformance are as follows:

#### **5.3.1 Expansion of the landfill site (new cells)**

The user department planned to spend R2 037 297 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R364 397. The user department indicated that the project is on-going. Orders to the amount of R450 594 have been loaded on the financial system. The user department also indicated that they had not received the quote from Eskom for the moving of power lines which was to be received on the 14<sup>th</sup> of April 2022 and the remainder of the funds will be utilised for that payment.

#### **5.3.2 Waste Minimization Projects**

The user department planned to spend R400 000 of the adjusted budget. No spending has been incurred to date. Orders to the amount of R90 708 have been

loaded on the financial system. The user department indicated that an item will serve at the Bid evaluation committee on the 10<sup>th</sup> of May for the appointment of a service provider.

### **5.3.3 Alternative Energy**

The user department planned to spend R14 532 500 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 222 216. The user department indicated that orders to the amount of R13 055 433 have been loaded on the financial system. The Van der Stel miniature substation is installed and commissioned on the 25<sup>th</sup> of April 2022. The LV change over was finished on the 22<sup>nd</sup> of April 2022 and LV cables have been transferred. The Municipal project has been completed. Invoices to the amount of R3 244 829 will be submitted for payment on the 6<sup>th</sup> of May 2022.

### **5.3.4 Reseal Roads - Stellenbosch & Surrounding**

The user department planned to spend R2 500 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R191 255. Orders to the amount of R1 958 745 have been loaded on the financial system. The user department indicated that a service provider has been appointed and the project is currently underway. An improvement will reflect in the next reporting period.

### **5.3.5 Bulk water supply pipe and Reservoir: Kayamandi**

The user department planned to spend R1 208 631 of the adjusted budget. No spending has been incurred to date. The user department indicated that the design phase of the project has been completed and no work will commence for this project in the current financial year and will require the funds to be rolled over into the 2022/2023 financial year..

### **5.3.6 Landfill Gas to Energy**

The user department planned to spend R1 600 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R97 043. The user department indicated that service providers have requested additional time and therefore they have had to go on a second round of requesting proposals which has resulted in a delay of the tender being awarded. The tender quotations were received on the 26<sup>th</sup> of April for the design and detailed planning of the landfill, the tenders are currently being evaluated.

### **5.3.7 Integrated National Electrification Programme**

The user department planned to spend R15 370 848 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R10 045 286. Orders to the

amount of R1 534 681 have been loaded on the financial system. The user department indicated that there were delays for the appointment of a contractor for the Bulk services in Enkanini. However, a contractor has been appointed and has provided the necessary cashflows for the expenditure of the project.

#### **5.3.8 Franschhoek Langrug (1900) UISP ERF 3229**

The user department planned to spend R3 480 00 of the adjusted budget. No spending has been incurred to date. The user department indicated that the allocated funds were not received from the Department of Human settlements and the project therefore did not commence.

#### **5.3.9 Transfer Station: Stellenbosch Planning and Design**

The user department planned to spend R830 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R395 511. Orders to the amount of R604 489 have been loaded on the financial system. The user department indicated that the project is currently on track and invoices will be submitted for payment and an improvement will reflect in the next reporting period.

#### **5.3.10 Reservoirs and Dam Safety**

The user department planned to spend R1 646 513 of the adjusted budget. No spending has been incurred to date. The user department indicated that contractors have been appointed to undertake the project and orders will be submitted and created.

#### **5.3.11 Water Treatment Works: Idasvalley**

The user department planned to spend R1 193 075 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R780 997. Orders to the amount of R210 728 have been loaded onto the financial system. The user department indicated that a consultant was appointed and the funds will be committed for the designs.

#### **5.3.12 Non-Motorised Transport Implementation**

The user department planned to spend R3 333 330 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 568 299. Orders to the amount of R2 431 649 have been loaded on the financial system. The user department indicated that a service provider has been appointed and the project is currently underway. An improvement will reflect in the next reporting period.

### **5.3.13 Basic Improvements: Langrug**

The user department planned to spend R2 393 970 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R241 411. Orders to the amount of R474 820 have been loaded on the financial system. The user department indicated that a contractor will be appointed before the next reporting period for earth works and rehabilitation and that a service provider will also be appointed for the additional studies required by the department of environmental affairs which hamper the now appointed contractor from commencing with the project. The user department envisages that the funds will not be spent by the end of the financial year.

### **5.3.14 New Reservoir & Pipeline: Vlottenburg**

The user department planned to spend R4 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R821 938. Orders to the amount of R1 266 062 have been loaded on the financial system. The user department indicated that the tender closed on the 21<sup>st</sup> of February 2022 and that the item will have to serve at the Bid adjudication committees as all technical reports have been submitted to the Supply chain management unit before orders can be loaded on the financial system, and they envisage that the funds will be rolled over to the 2022/2023 financial year.

### **5.3.15 Upgrade of WWTW Wemmershoek**

The user department planned to spend R25 021 033 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R10 345 620. The user department indicated that a contractor is on site and the project has been delayed by approximately 5 months, orders to the amount of R17 798 551 have been loaded on the financial system. The user department envisages that the funds will not be fully spent by the end of the financial year and therefore will require that they be rolled over to the 2022/2023 financial year.

### **5.3.16 Bridge Construction**

The user department planned to spend R15 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R5 439 051. Orders to the amount of R7 380 658 have been loaded onto the financial system. The user department indicated that the tender has been awarded and the project is underway. An improvement will reflect in the next reporting period.

## **5.4 Corporate Services**

The Directorate planned to spend R21 042 291 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R11 565 620. This resulted in an underperformance of R9 476 671. The projects that attributed to the underperformance are as follows:

### **5.4.1 Purchase and Replacement of Computer/software and Peripheral devices**

The user department planned to spend R3 433 194 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 141 646. Orders to the amount of R1 772 483 have been loaded on the financial system. The user department indicated that the service provider could not deliver the computer equipment and the item was cancelled at the bid adjudication committee. Alternative processes are currently being put in place for the procurement of computer equipment of which they envisage delivery to be within six to eight weeks.

### **5.4.2 Upgrading of New Office Space: Ryneveld Street**

The user department planned to spend R6 500 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 630 894. Orders to the amount of R136 356 have been loaded on the financial system. The user department indicated that the tender for the project has closed, and they envisage that the work will commence in May. An order to the amount of R8 800 000 will be loaded onto the financial system on the 9<sup>th</sup> of May 2022 This is a multi-year project.

### **5.4.3 Upgrade and Expansion of IT Infrastructure Platforms**

The user department planned to spend R3 600 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 873 708. Orders to the amount of R1 507 654 have been loaded on the financial system. The user department indicated that the request has been submitted for the renewal of back-up battery systems on key working sites in Papegaaiberg and Matopie of which a current standing hardware tender will be used. An improvement will reflect in the next reporting period.

### **5.4.4 Structural Upgrade: Heritage Building**

The user department planned to spend R900 000 of the adjusted budget. No spending has been incurred to date. Orders to the amount of R1 807 000 have been loaded on the financial system. The user department indicated that the contractor for the structural upgrade has been appointed and an invoice will be submitted on the 9<sup>th</sup> of May 2022. An improvement will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR APRIL 2022

## Supporting Documentation

### Debtors Age Analysis

#### Supporting Table SC3: Monthly Budget Statement - Aged Debtors

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

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	18 019	3 115	2 201	95 493	-	-	-	-	118 828	95 493	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	43 945	525	544	15 484	-	-	-	-	60 498	15 484	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 834	995	879	30 686	-	-	-	-	50 395	30 686	-	-
Receivables from Exchange Transactions - Waste Water Management	1600	7 093	554	558	24 631	-	-	-	-	32 836	24 631	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 025	712	717	29 475	-	-	-	-	35 929	29 475	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 795	214	208	10 739	-	-	-	-	12 956	10 739	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 013	306	285	12 271	-	-	-	-	13 875	12 271	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>94 725</b>	<b>6 421</b>	<b>5 392</b>	<b>218 779</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325 316</b>	<b>218 779</b>	<b>-</b>	<b>-</b>
2020/21 - totals only													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	3 695	28	71	205	-	-	-	-	3 999	205	-	-
Commercial	2300	17 144	242	200	17 805	-	-	-	-	35 392	17 805	-	-
Households	2400	53 360	5 612	4 594	171 668	-	-	-	-	235 235	171 668	-	-
Other	2500	20 525	539	526	29 101	-	-	-	-	50 691	29 101	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>94 725</b>	<b>6 421</b>	<b>5 392</b>	<b>218 779</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325 316</b>	<b>218 779</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 - M10 April

Description	NT Code	Budget Year 2021/22									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			
R thousands												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6 931	-	-	-	-	-	-	-	-	6 931	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	54 715	-	-	-	-	-	-	-	-	54 715	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>61 646</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61 646</b>	<b>-</b>



MONTHLY BUDGET STATEMENT FOR APRIL 2022

7 Investments

ACC. NR	BANK	Type / Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2021	April		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
	<b>ABSA BANK</b>										
9367489415	A#415	CALL	4,200%					60 000 000,00	246 001,18	1 327 926,45	61 327 926,45
2080315300	A#5300	FIXED / 5 MTHS	5,580%		0,01			40 000 000,00	183 704,46	238 740,08	40 238 740,08
								<b>100 000 000,00</b>	<b>429 705,64</b>	<b>1 566 666,53</b>	<b>101 566 666,53</b>
	<b>NEDBANK</b>										
03/7881123974/...020	N#020	FIXED / 6 MTHS	4,640%	10-Aug-21	71 263 605,48			(71 619 550,68)	-	365 945,21	0,00
03/7881123974/...021	N#021	FIXED / 7 MTHS	4,820%	26-Nov-21	90 736 865,75			(92 495 835,62)	-	1 758 969,86	(0,00)
03/7881123974/...023	N#023	FIXED / 5 MTHS	4,770%	06-Dec-21				(576 538,44)	-	576 538,44	0,00
03/7881123974/...024	N#024	FIXED / 5 MTHS	5,800%	12-Oct-22				80 000 000,00	381 369,86	2 555 178,08	82 555 178,08
03/7881123974/...025	N#025	FIXED / 6 MTHS	6,100%	22-Sep-22				80 000 000,00	401 095,89	534 794,52	80 534 794,52
					<b>162 000 471,24</b>			<b>(4 691 924,74)</b>	<b>782 465,75</b>	<b>5 781 426,12</b>	<b>163 089 972,61</b>
	<b>STANDARD BANK</b>										
258489367-025	S#025	CALL ACCOUNT	3,500%					(473 959,24)		473 959,24	0,00
258489367-031	S#031	FIXED 3 MNTHS	4,250%	29-Jul-21	60 433 150,68			(60 635 826,63)	-	202 675,95	0,00
258489367-032	S#032	FIXED 3 MNTHS	4,875%	06-Dec-21				(1 613 424,66)	-	1 613 424,66	(0,00)
258489367-033	S#033	FIXED 5 MNTHS	4,850%	11-Mar-22				(996 575,34)	-	996 575,34	0,00
258489367-034	S#034	FIXED 5 MNTHS <sup>2</sup>	5,175%	13-Jun-22				124 000 000,00	527 424,66	2 390 991,78	126 390 991,78
					<b>60 433 150,78</b>			<b>60 280 214,13</b>	<b>527 424,66</b>	<b>5 677 626,97</b>	<b>126 390 991,79</b>
<b>INVESTMENT TOTAL</b>					<b>222 433 622,01</b>			<b>155 588 289,39</b>	<b>1 739 596,05</b>	<b>13 025 719,62</b>	<b>391 047 630,93</b>

MONTHLY BUDGET STATEMENT FOR APRIL 2022

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
N#020		6M	Deposits - Ba	10/08/2021	-	4,64%	0	-	0
N#021		7M	Deposits - Ba	26/11/2021	-	4,82%	(0)	-	(0)
S#031		3M	Deposits - Ba	29/07/2021	-	4,25%	0	-	0
N#023		5M	Deposits - Ba	06/12/2021	-	4,77%	0	-	0
S#025		CALL ACCO	Deposits - Ba	08/07/2022	-	3,50%	0	-	0
S#032		5M	Deposits - Ba	06/12/2021	-	4,88%	(0)	-	(0)
A#415		CALL ACCO	Deposits - Ba	12/10/2022	246	4,20%	61 082	-	61 328
N#024		1Y	Deposits - Ba	12/10/2022	381	5,80%	82 174	-	82 555
S#033		5M	Deposits - Ba	11/03/2022	-	4,85%	0	-	0
S#034		6M	Deposits - Ba	13/06/2022	527	5,18%	125 864	-	126 391
A#5300		5M	Deposits - Ba	19/08/2022	184	5,58%	40 055	-	40 239
N#025		6M	Deposits - Ba	22/09/2022	401	6,10%	80 134	-	80 535
									-
<b>Municipality sub-total</b>					<b>1 740</b>		<b>389 308</b>	<b>-</b>	<b>391 048</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>1 740</b>		<b>389 308</b>	<b>-</b>	<b>391 048</b>

MONTHLY BUDGET STATEMENT FOR APRIL 2022

**8 Borrowings**

Lending Institution	Balance 1/04/2022	Received April 2022	Interest Capitalised April 2022	Capital Repayments April 2022	Balance 30/04/2022	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	12 051 125	-	-	-	12 051 125	11,10%	
DBSA@ 10.25%	37 142 642	-	-	-	37 142 642	10,25%	
DBSA @ 9.74%	70 596 985	-	-	-	70 596 985	9,74%	
NEBANK @ 9.70%	133 096 501	-	-	-	133 096 501	9,70%	
NEBANK @ 8.8%	99 505 170	-	-	-	99 505 170	6,73%	
	352 392 423	-	-	-	352 392 423		

MONTHLY BUDGET STATEMENT FOR APRIL 2022

9 Allocations and grant receipts and expenditure

	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2020/21 INCLUSIVE OF ROLL OVER AMOUNTS	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 ALLOCATION SPENT TO DATE	CONDITIONS MET (GRAP 23 JOURNAL)
OPERATING & CAPITAL GRANTS	157 136 000		157 136 000		117 852 000		47 478 565	4 687 855	-	-	70 373 435	40,29%	30,21%	157 136 000
Unconditional Grants (Eligible Share)	157 136 000		157 136 000		117 852 000		47 478 565	4 687 855			70 373 435	40,29%	30,21%	157 136 000
Grand Total (Unconditional Grants)	157 136 000		157 136 000		117 852 000		47 478 565	4 687 855			70 373 435	40,29%	30,21%	157 136 000
EPWP Integrated Grant for Municipalities	5 998 000		5 998 000		5 998 000		3 314 742	358 880			2 663 258	55,26%	40,29%	3 314 742
Local Government Financial Management Grant	1 550 000		1 550 000		1 550 000		901 889	54 984			648 111	58,19%	55,26%	901 889
Integrated National Electrification Programme (Municipal)	18 000 000		18 000 000		23 400 000		7 675 221	847 048			15 724 779	32,80%	58,19%	7 675 221
Integrated Urban Development Grant	56 941 000		56 941 000		56 941 000		34 427 867	23 129 849			22 513 133	60,46%	42,64%	34 427 867
LGSETA Funding				76 360			15 109	3 794			91 469	#DIV/0!	60,46%	34 427 867
DBSA Grant		18 472	18 472	1 981 528	2 000 000	1 981 528					36 944	99,08%	#DIV/0!	
Community Development Workers Operational Support Grant	38 000		38 000		38 000		8 968	8 968			29 032	0,00%	0,00%	8 968
Library Services: Conditional Grant	11 244 000	2 302 051	13 546 051		11 244 000		8 160 034	607 465			5 386 017	60,24%	23,60%	8 160 034
Municipal Library Support Grant	3 252 000		3 252 000		3 252 000							0,00%	0,00%	
Human Settlements Development Grant	40 349 000	679 673	41 028 673	14 009 182	42 133 460	6 820 409	10 870 889	2 705 656	9 961 986		17 933 263	25,39%	26,50%	10 870 889
Informal Settlements Upgrading Partnership Grant: Province	18 350 000		18 350 000				4 537 468	239 888					24,73%	
Title Deeds Restoration Grant		1 371 711	1 371 711				50 600	56 060			1 321 111	3,69%	3,69%	50 600
Municipal Accreditation and Capacity Building Grant	452 000	238 000	690 000		252 000		34 681	21 021			455 319	7,08%	5,03%	34 681
Financial Management Capacity Building Grant	250 000	164 751	414 751		250 000						414 751	0,00%	0,00%	414 751
Maintenance and Construction of Transport Infrastructure	4 950 000		4 950 000				1 272 337	7 042			1 272 337	-100,00%	25,70%	1 272 337
Regional Socio-Economic Project/violence through urban upgrading (RSEPA/PUU)	1 000 000													1 265 294
Cape Winelands District Grant	500 000	3 337 700	4 337 700		1 000 000		994 849				3 342 851	22,93%	22,93%	994 849
Western Cape Financial Management Support Grant	550 000		550 000		550 000		500 000					100,00%	100,00%	500 000
Western Cape Municipal Energy Resilience Grant (WC MIER)	710 000		710 000		710 000		710 000							
Safety Initiative Implementation-whole of society approach (WOSA)														
Cape Winelands District Tourism grant		146 959	146 959											
Cape Winelands Disaster Grant														
Development of Sport and Recreational Facilities	600 000		600 000		600 000		91 135	41 485			508 865	12,20%	15,19%	91 135
Local Government Public Employment Support Grant	1 800 000		1 800 000		1 800 000		942 478	942 478						
Blaauwklippen housing project		369 715	369 715											
Housing consumer education		68 010	68 010											
Khaya Lam Free Market Foundation		102 000	102 000											
Other sources		288 184	288 184											
Integrated Transport Planning Grant		600 000	600 000											
National Lottery		307 361	307 361											
Grand total (Conditional Grants)	166 534 000	9 994 588	176 528 588	16 067 070	152 218 460	8 801 937	74 508 067	29 734 619	9 961 986	-	71 515 857	45,93%	48,95%	60 085 335

MONTHLY BUDGET STATEMENT FOR APRIL 2022

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

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

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		177 143	169 239	168 531	-	168 531	7 548	160 983	2132,8%	7 548
Operational Revenue:General Revenue:Equitable Share		170 632	157 136	157 136	-	157 136	-	157 136	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 961	5 998	5 998	-	5 998	5 998	-	-	5 998
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	1 550	-	-	1 550
Integrated Urban Development Grant		-	4 555	3 847	-	3 847	-	3 847	#DIV/0!	-
<b>Provincial Government:</b>		13 316	34 574	32 436	-	15 486	3 252	12 234	376,2%	250
Community Development Workers Operational Support Grant		13 022	38	38	-	38	-	38	#DIV/0!	-
Financial Management Capacity Building Grant		238	250	250	-	250	-	250	#DIV/0!	-
Human Settlements Development Grant		-	17 940	10 000	-	-	-	-	-	-
Community Library Services Grant		-	11 144	11 144	-	11 144	-	11 144	#DIV/0!	-
Local Government Support Grant		-	-	-	-	-	-	-	-	-
WC Financial Management Support Grant		-	-	550	-	550	-	550	#DIV/0!	-
Municipal Library Support Grant		-	-	3 252	-	3 252	3 252	-	-	250
LG Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	4 950	4 950	-	-	-	-	-	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	252	452	-	252	-	252	#DIV/0!	-
Spatial Development framework		-	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		56	-	-	-	-	-	-	-	-
Local Government Public Employment Support Grant		-	-	1 800	-	-	-	-	-	-
<b>District Municipality:</b>		540	500	984	-	500	-	500	#DIV/0!	484
SAFETY INITIATIVE IMPLEMENTATION-WHOLE OF SOCIETY APPROACH (WOSA)		-	-	484	-	-	-	-	-	484
CAPE WINELANDS DISTRICT TOURISM GRANT		440	-	-	-	-	-	-	-	-
CAPE WINELANDS DISTRICT GRANT		100	-	-	-	-	-	-	-	-
CAPE WINELANDS DISTRICT GRANT (LTP)		-	500	500	-	500	-	500	#DIV/0!	-
<b>Other grant providers:</b>		1 761	-	237	-	2 000	198	1 802	910,8%	237
Departmental Agencies and Accounts		139	-	237	-	-	198	(198)	-100,0%	237
DBSA Grant		1 618	-	-	-	2 000	-	2 000	#DIV/0!	-
LG SETA Bursary Fund		4	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	192 760	204 313	202 188	-	186 517	10 998	175 519	1595,9%	8 519
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		57 481	74 941	76 494	-	76 494	76 441	53	0,1%	80 341
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 000	18 000	23 400	-	23 400	19 500	3 900	20,0%	23 400
Integrated Urban Development Grant		45 481	56 941	53 094	-	53 094	56 941	(3 847)	-6,8%	56 941
<b>Provincial Government:</b>		16 817	35 168	56 656	9 962	34 345	-	34 345	#DIV/0!	-
LIBRARY SERVICES: CONDITIONAL GRANT		55	100	100	-	100	-	100	#DIV/0!	-
RSEP/ VPUU		4 000	1 000	-	-	1 000	-	1 000	#DIV/0!	-
INTEGRATED TRANSPORT PLANNING		600	600	600	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		12 162	33 468	36 296	9 962	31 935	-	31 935	#DIV/0!	-
DEVELOPMENT OF SPORT AND RECREATIONAL FACILITIES		-	-	600	-	600	-	600	#DIV/0!	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE GRANT (WC MER GRANT)		-	-	710	-	710	-	710	#DIV/0!	-
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (I)		-	-	18 350	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	74 299	110 109	133 150	9 962	110 839	76 441	34 398	45,0%	80 341
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	267 058	314 422	335 339	9 962	297 356	87 439	209 917	240,1%	88 860

MONTHLY BUDGET STATEMENT FOR APRIL 2022

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		177 143	169 239	168 531	5 388	52 398	-	52 398	#DIV/0!	-
Operational Revenue: General Revenue: Equitable Share		170 632	157 136	157 136	4 688	47 479	-	47 479	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 961	5 998	5 998	359	3 315	-	3 315	#DIV/0!	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	55	902	-	902	#DIV/0!	-
Integrated Urban Development Grant		-	4 555	3 847	286	703	-	703	#DIV/0!	-
<b>Provincial Government:</b>		12 657	34 574	32 436	1 563	10 341	(22 947)	33 287	-145,1%	(26 584)
Community Development Workers Operational Support Grant		10 720	38	38	9	9	(9 287)	9 296	-100,1%	(11 144)
Financial Management Capacity Building Grant		-	250	250	-	-	(377)	377	-100,0%	(452)
Human Settlements Development Grant		-	17 940	10 000	-	-	(8 333)	8 333	-100,0%	(10 000)
Community Library Services Grant		450	11 144	11 144	605	8 117	(4 950)	13 067	-264,0%	(4 950)
Local Government Support Grant		-	-	3 252	-	-	-	-	-	-
WC Financial Management Support Grant		450	-	550	-	-	-	-	-	-
Municipal Library Support Grant		495	-	-	-	-	-	-	-	-
LG Graduate Internship Grant		74	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		468	4 950	4 950	7	1 272	-	1 272	#DIV/0!	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	252	452	-	-	-	-	-	-
LGSETA Bursary Fund		-	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		-	-	-	-	-	-	-	-	(38)
Local Government Public Employment Support Grant		-	-	1 800	942	942	-	942	#DIV/0!	-
MUNICIPAL LIBRARY SUPPORT GRANT		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		540	500	1 131	-	500	-	500	#DIV/0!	-
CAPE WINELANDS DISTRICT TOURISM GRANT		440	-	147	-	-	-	-	-	-
CAPE WINELANDS DISTRICT GRANT		100	-	484	-	-	-	-	-	-
CAPE WINELANDS DISTRICT GRANT (LTP)		-	500	500	-	500	-	500	#DIV/0!	-
<b>Other grant providers:</b>		139	-	358	4	15	-	15	#DIV/0!	-
LG SETA Discretionary grant		139	-	237	4	15	-	15	#DIV/0!	-
Khaya Lam Free Market Research Foundation		-	-	102	-	-	-	-	-	-
Taipei COVID 19 donation		-	-	-	-	-	-	-	-	-
DBSA		-	-	18	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		190 479	204 313	202 456	6 955	63 254	(22 947)	86 201	-375,7%	(26 584)
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		58 906	70 386	76 494	23 690	41 400	-	41 400	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 000	18 000	23 400	847	7 675	-	7 675	#DIV/0!	-
Integrated Urban Development Grant		46 906	52 386	53 094	22 843	33 725	-	33 725	#DIV/0!	-
<b>Provincial Government:</b>		12 366	35 168	51 305	3 700	16 252	(25 941)	42 193	-162,7%	(30 929)
LIBRARY SERVICES: CONDITIONAL GRANT		55	100	100	3	43	-	43	#DIV/0!	-
RSEP/ VPUU		662	1 000	1 000	-	-	(1 000)	1 000	-100,0%	(1 000)
INTEGRATED TRANSPORT PLANNING		-	-	-	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		11 648	33 468	36 976	2 706	10 871	(24 941)	35 811	-143,6%	(29 929)
DEVELOPMENT OF SPORT AND RECREATIONAL FACILITIES		-	600	600	41	91	-	91	#DIV/0!	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE GRANT (WC MER GRANT)		-	-	710	710	710	-	710	#DIV/0!	-
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (E)		-	-	11 919	240	4 537	-	4 537	#DIV/0!	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	307	-	-	-	-	-	307
Departmental Agencies and Accounts		-	-	307	-	-	-	-	-	307
<b>Total capital expenditure of Transfers and Grants</b>		71 272	105 554	128 106	27 390	57 652	(25 941)	83 593	-322,2%	(30 621)
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		261 750	309 867	330 562	34 345	120 907	(48 887)	169 794	-347,3%	(57 205)

MONTHLY BUDGET STATEMENT FOR APRIL 2022

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
<b>Provincial Government:</b>		1 774	77	91	(1 684)	-94,9%
Community Development Workers Operational Support Grant		-	-	-	-	
Human Settlements Development Grant		-	-	-	-	
Financial Management Capacity Building Grant		165	-	-	(165)	
Libraries, Archives and Museums		-	-	-	-	
Integrated Transport Planning Grant		-	-	-	-	
LGSETA Bursary Fund		-	-	-	-	
WC Financial Management Support Grant		-	-	-	-	
LG Graduate Internship Grant		-	-	-	-	
Maintenance and Construction of Transport Infrastructure		-	-	-	-	
Municipal Accreditation and Capacity Building Grant		238	21	35	(203)	
Title Deeds Restoration Grant		1 372	56	56	(1 316)	
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT GRANT		-	-	-	-	
MUNICIPAL LIBRARY SUPPORT GRANT		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
CAPE WINELANDS DISTRICT TOURISM GRANT		-	-	-	-	
CAPE WINELANDS DISTRICT GRANT		-	-	-	-	
CAPE WINELANDS DISTRICT GRANT (LTP)		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 774</b>	<b>77</b>	<b>91</b>	<b>(1 684)</b>	<b>-94,9%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
<b>Provincial Government:</b>		6 942	-	995	(5 947)	-85,7%
LIBRARY SERVICES: CONDITIONAL GRANT		2 302	-	-	(2 302)	
RSEP/ VPUU		3 338	-	995	(2 343)	
INTEGRATED TRANSPORT PLANNING		600	-	-	(600)	
HUMAN SETTLEMENTS DEVELOPMENT GRANT		702	-	-	(702)	
DEVELOPMENT OF SPORT AND RECREATIONAL FACILITIES		-	-	-	-	
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE GRANT (WC MER GRANT)		-	-	-	-	
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES)		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
All Grants		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>6 942</b>	<b>-</b>	<b>995</b>	<b>(5 947)</b>	<b>-85,7%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>8 716</b>	<b>77</b>	<b>1 086</b>	<b>(7 631)</b>	<b>-87,5%</b>

MONTHLY BUDGET STATEMENT FOR APRIL 2022

**10 Employee related costs**

<b>Employee - Related Costs</b>	<b>Original Budget</b>	<b>Adjustments Budget</b>	<b>Year-to-date Budget</b>	<b>Year-to-date Actual</b>	<b>% Variance</b>	<b>Monthly Budget</b>	<b>Monthly Actual</b>	<b>% Variance</b>
Basic Salary and Wages	358 787 703	355 068 395	293 987 980	285 512 801	-3%	30 298 198	27 584 632	-9%
Bonus	29 798 255	24 835 840	20 696 570	24 363 625	18%	2 069 657	19 658	-99%
Acting and Post Related Allowances	1 745 660	722 000	601 600	432 965	-28%	60 160	66 489	11%
Non Structured	37 166 979	44 490 640	37 075 490	28 897 394	-22%	3 707 549	3 161 778	-15%
Standby Allowance	13 511 760	12 450 050	10 375 060	9 469 932	-9%	1 037 506	898 577	-13%
Travel or Motor Vehicle	12 471 755	10 719 340	8 932 750	7 617 137	-15%	893 275	749 775	-16%
Accommodation, Travel and Incidental	441 812	33 600	27 970	31 048	-100%	2 797	9 631	-100%
Bargaining Council	247 599	140 000	116 790	274 669	135%	11 679	28 008	140%
Cellular and Telephone	1 279 522	2 469 320	2 057 670	1 569 133	-24%	205 767	153 580	-25%
Current Service Cost	5 935 660	3 594 184	2 995 150	7 876 202	0%	299 515	819 696	174%
Essential User	750 919	586 080	488 370	491 944	1%	48 837	48 717	0%
Entertainment	94 283	-	-	1 157	0%	-	-	0%
Fire Brigade	3 237 130	2 687 460	2 239 550	2 340 259	4%	223 955	230 897	3%
Group Life Insurance	4 872 537	4 700 700	3 917 310	4 728 064	21%	391 731	557 486	42%
Housing Benefits	3 594 264	2 740 230	2 283 530	2 325 017	2%	228 353	234 645	3%
Interest Cost	22 609 511	13 985 120	11 654 260	-	0%	1 165 426	-	0%
Leave Gratuity	-	3 279 289	2 459 466	-	0%	-	-	0%
Leave Pay	2 538 403	-	-	1 690 281	#DIV/0!	-	-	#DIV/0!
Long Term Service Awards	1 205 762	4 226 076	3 521 730	52 308	-99%	352 173	-	0%
Medical	31 650 226	25 496 610	21 247 220	21 340 407	0%	2 124 722	2 197 488	3%
Non-pensionable	1 032 821	199 500	166 250	52 056	-69%	16 625	5 306	-68%
Pension	65 237 329	55 345 350	46 121 050	44 362 289	-4%	4 612 105	4 473 804	-3%
Scarcity Allowance	1 857 480	718 010	598 340	608 361	2%	59 834	77 392	29%
Shift Additional Remuneration	2 289 690	5 069 180	4 224 320	3 655 840	-13%	422 432	373 030	-12%
Structured	1 785 922	2 252 300	1 876 920	1 990 868	6%	187 692	186 894	0%
Unemployment Insurance	3 315 315	2 436 620	2 030 516	2 275 657	12%	202 892	221 665	9%
<b>Totals</b>	<b>607 458 297</b>	<b>578 245 894</b>	<b>479 695 862</b>	<b>451 959 415</b>	<b>-6%</b>	<b>48 622 880</b>	<b>42 099 149</b>	<b>-13%</b>



MONTHLY BUDGET STATEMENT FOR APRIL 2022

**11 Councillor Allowances and Employee Benefits**

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

Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		12 149	14 258	18 106	1 388	12 756	15 088	(2 332)	-15%	18 106
Pension and UIF Contributions		—	882	—	9	240	—	240	#DIV/0!	—
Medical Aid Contributions		—	96	—	1	88	—	88	#DIV/0!	—
Motor Vehicle Allowance		4 356	5 145	—	85	1 855	—	1 855	#DIV/0!	—
Cellphone Allowance		1 997	1 392	1 954	166	1 594	1 628	(34)	-2%	1 954
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		155	205	—	1	2	—	2	#DIV/0!	—
<b>Sub Total - Councillors</b>		<b>18 657</b>	<b>21 978</b>	<b>20 059</b>	<b>1 649</b>	<b>16 535</b>	<b>16 716</b>	<b>(181)</b>	<b>-1%</b>	<b>20 059</b>
<b>% increase</b>	4		<b>17,8%</b>	<b>7,5%</b>						<b>7,5%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 991	7 281	7 808	614	6 220	6 507	(287)	-4%	7 808
Pension and UIF Contributions		—	881	675	54	553	563	(10)	-2%	675
Medical Aid Contributions		—	319	117	10	98	98	(0)	0%	117
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		1 190	627	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	679	540	50	482	450	32	7%	540
Cellphone Allowance		—	137	137	8	99	114	(15)	-13%	137
Housing Allowances		—	18	18	2	15	15	—	—	18
Other benefits and allowances		0	87	87	0	44	72	(29)	-40%	87
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	(5 696)	—	—	820	7 876	—	7 876	#DIV/0!	—
<b>Sub Total - Senior Managers of Municipality</b>		<b>484</b>	<b>10 029</b>	<b>9 383</b>	<b>1 557</b>	<b>15 386</b>	<b>7 819</b>	<b>7 567</b>	<b>97%</b>	<b>9 383</b>
<b>% increase</b>	4		<b>1970,9%</b>	<b>1837,4%</b>						<b>1837,4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		333 582	351 506	347 260	26 971	279 293	287 481	(8 188)	-3%	347 260
Pension and UIF Contributions		56 980	67 671	57 107	4 642	46 085	47 589	(1 504)	-3%	57 107
Medical Aid Contributions		25 058	31 331	25 379	2 187	21 243	21 149	93	0%	25 379
Overtime		55 274	54 754	64 262	4 620	44 014	53 552	(9 538)	-18%	64 262
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		9 266	11 793	10 179	699	7 135	8 483	(1 348)	-16%	10 179
Cellphone Allowance		1 883	1 143	2 333	146	1 470	1 944	(473)	-24%	2 333
Housing Allowances		2 773	3 576	2 722	233	2 310	2 269	41	2%	2 722
Other benefits and allowances		35 162	43 365	34 536	1 044	33 280	28 780	4 500	16%	34 536
Payments in lieu of leave		(3)	2 538	—	—	1 690	—	1 690	#DIV/0!	—
Long service awards		(53)	82	—	—	52	—	52	#DIV/0!	—
Post-retirement benefit obligations	2	38 067	29 669	25 085	—	—	20 631	(20 631)	-100%	25 085
<b>Sub Total - Other Municipal Staff</b>		<b>557 987</b>	<b>597 429</b>	<b>568 863</b>	<b>40 542</b>	<b>436 573</b>	<b>471 877</b>	<b>(35 304)</b>	<b>-7%</b>	<b>568 863</b>
<b>% increase</b>	4		<b>7,1%</b>	<b>1,9%</b>						<b>1,9%</b>
<b>Total Parent Municipality</b>		<b>577 129</b>	<b>629 436</b>	<b>598 305</b>	<b>43 748</b>	<b>468 494</b>	<b>496 412</b>	<b>(27 918)</b>	<b>-6%</b>	<b>598 305</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>558 472</b>	<b>607 458</b>	<b>578 246</b>	<b>42 099</b>	<b>451 959</b>	<b>479 696</b>	<b>(27 736)</b>	<b>-6%</b>	<b>578 246</b>

MONTHLY BUDGET STATEMENT FOR APRIL 2022

12 Projections for the rest of the Financial Year

Operational Revenue													
Directorates	July Actual	August Actual	September Actual	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	137 500	412 500	550 000
Planning and Development	1 886 826	1 348 590	1 128 776	2 070 430	2 402 298	1 775 882	1 273 881	1 716 245	2 703 995	1 755 046	3 077 275	6 328 339	27 467 582
Infrastructure Services	148 960 247	86 370 451	106 619 807	107 928 962	95 883 182	113 150 393	82 890 444	88 430 956	120 506 451	120 937 161	115 826 947	202 186 834	1 389 691 836
Community and Protection Services	2 108 953	2 095 047	2 011 698	28 247 626	2 975 902	29 578 862	18 555 133	15 246 349	26 855 014	4 488 957	17 207 418	38 780 122	188 151 083
Corporate Services	238 034	531 584	330 965	567 601	554 066	354 778	343 231	454 032	498 825	358 410	670 016	944 046	5 845 588
Financial Services	128 514 593	29 114 593	31 128 407	31 288 129	32 500 548	50 610 988	31 427 749	31 003 740	46 472 321	33 310 054	40 618 419	18 895 137	504 884 679
<b>Grand Total</b>	<b>281 708 653</b>	<b>119 460 266</b>	<b>141 219 654</b>	<b>170 102 748</b>	<b>134 315 995</b>	<b>195 470 903</b>	<b>134 490 438</b>	<b>136 851 323</b>	<b>197 036 606</b>	<b>160 849 629</b>	<b>177 537 575</b>	<b>267 546 979</b>	<b>2 116 590 768</b>

Operational Expenditure													
Directorates	July Actual	August Actual	September Actual	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Budget	June Budget	Totals
Municipal Manager	1 805 738	1 601 973	2 367 157	2 565 066	2 584 808	2 383 185	384 880	2 724 542	1 499 847	1 191 488	2 488 844	5 145 197	25 972 964
Planning and Development	4 159 639	4 372 003	12 027 661	6 086 283	7 051 689	4 786 667	2 493 462	4 604 661	5 098 615	5 454 080	6 576 160	6 139 772	68 850 694
Infrastructure Services	13 526 623	81 256 490	99 719 222	74 135 306	72 975 533	83 331 589	62 870 761	68 737 404	69 937 685	71 316 853	90 912 729	395 436 699	1 184 156 894
Community and Protection Services	12 527 132	18 638 604	19 706 588	25 016 380	25 500 860	23 002 921	26 513 229	20 038 251	18 811 147	20 996 876	38 776 520	154 832 605	404 361 113
Corporate Services	15 521 601	10 352 720	8 431 738	9 571 449	12 834 851	9 295 388	10 001 630	10 878 978	11 510 110	10 372 903	15 680 589	69 487 670	193 939 626
Financial Services	10 351 970	6 780 986	8 747 592	8 428 623	9 340 577	8 091 112	7 178 494	6 123 025	7 658 067	7 476 394	12 081 106	8 139 774	100 397 721
<b>Grand Total</b>	<b>57 892 702</b>	<b>123 002 776</b>	<b>150 999 958</b>	<b>125 803 107</b>	<b>130 288 319</b>	<b>130 890 863</b>	<b>108 672 695</b>	<b>113 106 862</b>	<b>114 515 471</b>	<b>116 808 595</b>	<b>166 515 948</b>	<b>639 181 716</b>	<b>1 977 679 012</b>

1 055 172 753

Capital Expenditure													
Directorates	July Actual	August Actual	September Actual	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	7 686	30 951	-	6 000	637	44 000
Planning and Development	-	-	122 654	101 306	858 332	73 947	653 152	-	526 882	581 829	2 427 468	11 864 150	17 209 720
Infrastructure Services	616 439	839 849	15 726 039	23 066 569	32 080 199	19 756 519	8 549 624	11 173 830	14 266 046	42 686 119	35 401 742	113 499 161	317 662 135
Community and Protection Services	-	-	1 820 504	5 897 865	2 830 095	2 723 936	1 128 643	1 153 753	1 467 687	2 990 934	7 665 943	1 894 560	29 573 919
Corporate Services	-	2 364 982	2 080 306	2 048 370	534 379	2 177 183	1 101 223	549 700	573 640	135 837	4 020 000	23 032 241	38 617 861
Financial Services	-	13 860	29 960	138 918	8 299	1 150	-	126 000	6 564	-	50 000	25 249	400 000
<b>Grand Total</b>	<b>616 439</b>	<b>3 218 691</b>	<b>19 779 463</b>	<b>31 253 028</b>	<b>36 311 303</b>	<b>24 732 735</b>	<b>11 432 642</b>	<b>13 010 969</b>	<b>16 871 769</b>	<b>46 394 719</b>	<b>49 571 153</b>	<b>150 314 725</b>	<b>403 507 635</b>