



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

FEBRUARY 2022



QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for February 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 February 2022.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 14 March 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 MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

2.2 Summary of 2021/22 budget progress / implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	406 053 915	2 017 490 424	2 020 050 868
Adjustment Budget	398 107 635	1 977 195 012	1 982 760 754
Plan to Date (SDBIP)	197 406 823	1 151 138 821	1 304 752 461
Actual	140 258 864	940 611 507	1 264 026 403
Variance to SDBIP	(57 147 959)	(210 527 314)	(40 726 058)
Year to date % Variance to SDBIP	-28,95%	-18,29%	-3,12%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	394 484	423 633	415 668	29 180	305 097	277 112	27 985	10%	415 668
Service charges	932 616	1 156 097	1 144 568	89 007	703 430	746 633	(43 203)	-6%	1 144 568
Investment revenue	19 515	13 200	19 613	1 413	11 296	14 110	(2 814)	-20%	19 613
Transfers and subsidies	194 790	204 313	203 746	1 240	130 288	143 549	(13 261)	-9%	203 746
Other own revenue	181 221	222 808	199 166	16 055	113 915	123 348	(9 433)	-8%	199 166
Total Revenue (excluding capital transfers and contributions)	1 722 626	2 020 051	1 982 761	136 895	1 264 026	1 304 752	(40 726)	-3%	1 982 761
Employee costs	558 472	607 458	577 762	42 326	368 225	381 630	(13 405)	-4%	577 762
Remuneration of Councillors	18 657	21 978	20 059	2 036	13 238	13 373	(135)	-1%	20 059
Depreciation & asset impairment	192 216	211 541	211 541	-	67	70 514	(70 447)	-100%	211 541
Finance charges	38 557	43 842	44 976	-	17 801	26 160	(8 359)	-32%	44 976
Materials and bulk purchases	488 387	577 332	580 948	43 736	351 570	375 909	(24 339)	-8%	580 948
Transfers and subsidies	11 010	13 600	13 471	91	11 425	8 912	2 512	28%	13 471
Other expenditure	505 686	541 739	528 437	24 918	178 332	274 641	(96 309)	-35%	528 437
Total Expenditure	1 812 984	2 017 490	1 977 195	113 107	940 657	1 151 139	(210 481)	-18%	1 977 195
Surplus/(Deficit)	(90 357)	2 560	5 566	23 788	323 369	153 614	169 755	111%	5 566
Transfers and subsidies - capital (monetary alloc	69 847	105 554	111 591	(6 871)	26 806	52 228	(25 422)	-49%	111 591
Contributions & Contributed assets	13 798	-	16 355	6 827	23 148	10 698	12 450	116%	16 355
Surplus/(Deficit) after capital transfers & contributions	(6 712)	108 114	133 512	23 744	373 323	216 540	156 784	72%	133 512
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(6 712)	108 114	133 512	23 744	373 323	216 540	156 784	72%	133 512
Capital expenditure & funds sources									
Capital expenditure	392 941	406 054	398 108	13 011	140 355	226 958	(86 603)	-38%	398 108
Capital transfers recognised	11 786	105 554	111 899	(7 464)	27 097	53 023	(25 926)	-49%	111 899
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	141 384	144 000	152 862	16 182	54 363	96 250	(41 887)	-44%	152 862
Internally generated funds	237 579	156 500	133 347	4 293	58 895	77 685	(18 790)	-24%	133 347
Total sources of capital funds	390 748	406 054	398 108	13 011	140 355	226 958	(86 603)	-38%	398 108
Financial position									
Total current assets	1 241 443	1 017 900	1 209 654		1 492 418				1 209 654
Total non current assets	5 887 341	5 865 071	6 069 317		6 037 220				6 069 317
Total current liabilities	1 032 204	878 732	952 364		739 719				952 364
Total non current liabilities	679 839	804 086	777 185		346 074				777 185
Community wealth/Equity	5 423 453	5 200 152	5 549 427		6 070 660				5 549 427
Cash flows									
Net cash from (used) operating	2 362 281	305 862	261 872	97 803	1 273 460	192 831	(1 080 630)	-560%	279 765
Net cash from (used) investing	(122 038)	(406 054)	(378 586)	(51)	14 032	(216 260)	(230 292)	106%	(382 060)
Net cash from (used) financing	(21 008)	19 757	22 961	(60)	(20 387)	118 001	138 389	117%	166 498
Cash/cash equivalents at the month/year end	2 634 306	334 807	240 330	-	1 696 176	428 656	(1 267 521)	-296%	493 275
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	87 682	6 993	5 748	215 844	-	-	-	-	316 267
Creditors Age Analysis									
Total Creditors	54 687	-	-	-	-	-	-	-	54 687

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

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

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

Description	Ref	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		508 878	513 180	514 436	31 686	370 329	345 715	24 614	7%	514 436
Executive and council		567	1 061	1 061	0	206	553	(347)	-63%	1 061
Finance and administration		508 311	512 119	512 824	31 686	370 122	345 161	24 961	7%	512 824
Internal audit		-	-	550	-	-	-	-	-	550
<i>Community and public safety</i>		158 729	203 081	194 635	15 622	105 589	122 538	(16 950)	-14%	194 635
Community and social services		14 163	15 436	21 809	2 219	12 705	9 891	2 813	28%	21 809
Sport and recreation		3 198	1 658	5 259	289	535	2 322	(1 788)	-77%	5 259
Public safety		127 462	171 533	149 190	11 923	85 823	98 936	(13 113)	-13%	149 190
Housing		13 906	14 455	18 377	1 191	6 527	11 389	(4 862)	-43%	18 377
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51 223	121 921	115 329	823	27 308	61 769	(34 462)	-56%	115 329
Planning and development		25 149	115 023	62 229	(3 067)	15 917	36 747	(20 830)	-57%	62 229
Road transport		28 464	5 911	52 113	3 847	11 201	24 725	(13 524)	-55%	52 113
Environmental protection		(2 390)	987	987	43	189	297	(108)	-36%	987
<i>Trading services</i>		1 086 680	1 287 310	1 286 194	88 711	810 687	837 583	(26 896)	-3%	1 286 194
Energy sources		673 988	842 934	847 839	59 866	525 226	555 085	(29 859)	-5%	847 839
Water management		155 977	172 558	173 377	17 646	93 928	103 102	(9 174)	-9%	173 377
Waste water management		150 252	150 230	142 863	4 650	106 255	9 849	9 849	10%	142 863
Waste management		106 463	121 589	122 115	6 550	85 278	82 990	2 288	3%	122 115
<i>Other</i>	4	762	112	112	9	68	73	(4)	-6%	112
Total Revenue - Functional	2	1 806 272	2 125 605	2 110 707	136 851	1 313 981	1 367 678	(53 698)	-4%	2 110 707
Expenditure - Functional										
<i>Governance and administration</i>		296 320	344 570	316 267	15 577	164 655	190 663	(26 008)	-14%	316 267
Executive and council		50 070	55 384	31 544	(1 330)	20 976	19 903	1 072	5%	31 544
Finance and administration		234 626	275 761	272 918	15 218	135 851	163 376	(27 525)	-17%	272 918
Internal audit		11 624	13 425	11 805	1 689	7 829	7 383	445	6%	11 805
<i>Community and public safety</i>		395 203	367 326	393 587	23 589	171 731	234 495	(62 763)	-27%	393 587
Community and social services		36 022	43 177	47 043	3 028	25 101	25 207	(106)	0%	47 043
Sport and recreation		48 903	53 696	67 885	4 476	31 788	37 745	(5 956)	-16%	67 885
Public safety		276 339	236 448	247 767	14 442	101 645	154 155	(52 510)	-34%	247 767
Housing		33 940	34 003	30 892	1 643	13 197	17 388	(4 191)	-24%	30 892
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		185 749	236 611	201 383	9 326	75 679	103 492	(27 813)	-27%	201 383
Planning and development		73 113	105 250	79 172	4 268	41 831	46 487	(4 656)	-10%	79 172
Road transport		95 539	99 836	99 916	3 598	24 716	45 016	(20 300)	-45%	99 916
Environmental protection		17 098	31 526	22 295	1 461	9 131	11 989	(2 858)	-24%	22 295
<i>Trading services</i>		935 611	1 068 933	1 065 958	64 615	528 592	622 489	(93 897)	-15%	1 065 958
Energy sources		524 649	610 888	627 513	42 975	356 099	393 587	(37 488)	-10%	627 513
Water management		132 920	127 577	123 368	4 766	47 789	63 976	(16 207)	-25%	123 368
Waste water management		161 320	182 682	175 215	8 612	64 286	91 109	(26 823)	-29%	175 215
Waste management		116 723	147 785	139 861	8 261	60 438	73 818	(13 379)	-18%	139 861
<i>Other</i>		100	50	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 812 984	2 017 490	1 977 195	113 107	940 657	1 151 139	(210 481)	-18%	1 977 195
Surplus/ (Deficit) for the year		(6 712)	108 114	133 512	23 744	373 323	216 540	156 784	72%	133 512

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

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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) - M08 February

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	-	-	550	-	-	-	-	-	550
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		17 681	23 545	27 468	1 716	11 376	14 696	(3 321)	-22,6%	27 468
Vote 3 - INFRASTRUCTURE SERVICES		1 129 201	1 394 599	1 384 292	88 431	830 234	892 623	(62 389)	-7,0%	1 384 292
Vote 4 - COMMUNITY AND PROTECTION SERVICES		150 514	197 435	187 667	15 246	103 407	115 801	(12 394)	-10,7%	187 667
Vote 5 - CORPORATE SERVICES		6 186	6 339	5 846	454	3 374	3 166	209	6,6%	5 846
Vote 6 - FINANCIAL SERVICES		501 138	503 686	504 885	31 004	365 589	341 393	24 196	7,1%	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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 804 720	2 125 605	2 110 707	136 851	1 313 981	1 367 678	(53 698)	-3,9%	2 110 707
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	31 316	39 989	25 973	2 725	15 648	16 111	(463)	-2,9%	25 973
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		70 473	85 536	68 916	4 125	36 242	39 503	(3 261)	-8,3%	68 916
Vote 3 - INFRASTRUCTURE SERVICES		1 045 703	1 188 821	1 184 157	68 703	556 521	677 399	(120 878)	-17,8%	1 184 157
Vote 4 - COMMUNITY AND PROTECTION SERVICES		395 714	389 820	403 812	20 518	180 270	240 837	(60 567)	-25,1%	403 812
Vote 5 - CORPORATE SERVICES		158 710	198 283	193 940	10 879	86 888	119 244	(32 355)	-27,1%	193 940
Vote 6 - FINANCIAL SERVICES		110 741	115 042	100 398	6 123	65 042	58 046	6 996	12,1%	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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 812 657	2 017 490	1 977 195	113 072	940 612	1 151 139	(210 527)	-18,3%	1 977 195
Surplus/ (Deficit) for the year	2	(7 937)	108 114	133 512	23 779	373 369	216 540	156 829	72,4%	133 512

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 FEBRUARY 2022

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

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

Description	Ref	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 %	
R thousands										
Revenue By Source										
Property rates		394 484	423 633	415 668	29 180	305 097	277 112	27 985	10%	415 668
Service charges - electricity revenue		632 401	787 275	787 275	58 955	492 320	524 850	(32 530)	-6%	787 275
Service charges - water revenue		134 426	166 400	166 400	15 955	82 208	98 565	(16 357)	-17%	166 400
Service charges - sanitation revenue		92 639	114 485	102 957	7 930	69 690	66 333	3 357	5%	102 957
Service charges - refuse revenue		73 150	87 936	87 936	6 167	59 211	56 885	2 326	4%	87 936
Rental of facilities and equipment		11 005	11 175	10 812	960	6 808	6 219	589	9%	10 812
Interest earned - external investments		19 515	13 200	19 613	1 413	11 296	14 110	(2 814)	-20%	19 613
Interest earned - outstanding debtors		10 637	14 034	12 495	1 124	8 192	8 012	179	2%	12 495
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		108 943	147 425	120 165	11 353	76 760	80 130	(3 370)	-4%	120 165
Licences and permits		6 810	5 778	5 778	719	4 612	3 427	1 185	35%	5 778
Agency services		3 248	3 077	4 077	159	1 622	2 718	(1 096)	-40%	4 077
Transfers and subsidies		194 790	204 313	203 746	1 240	130 288	143 549	(13 261)	-9%	203 746
Other revenue		30 601	41 319	44 839	1 740	15 877	22 841	(6 964)	-30%	44 839
Gains		9 977	-	1 000	-	43	-	43	#DIV/0!	1 000
Total Revenue (excluding capital transfers and contributions)		1 722 626	2 020 051	1 982 761	136 895	1 264 026	1 304 752	(40 726)	-3%	1 982 761
Expenditure By Type										
Employee related costs		558 472	607 458	577 762	42 326	368 225	381 630	(13 405)	-4%	577 762
Remuneration of councillors		18 657	21 978	20 059	2 036	13 238	13 373	(135)	-1%	20 059
Debt impairment		108 782	103 900	105 292	97	294	59 431	(59 136)	-100%	105 292
Depreciation & asset impairment		192 216	211 541	211 541	-	67	70 514	(70 447)	-100%	211 541
Finance charges		38 557	43 842	44 976	-	17 801	26 160	(8 359)	-32%	44 976
Bulk purchases - electricity		453 758	507 699	507 699	37 340	314 122	338 466	(24 344)	-7%	507 699
Inventory consumed		34 629	69 632	73 249	6 396	37 448	37 443	5	0%	73 249
Contracted services		227 704	277 481	263 723	14 833	95 556	124 777	(29 220)	-23%	263 723
Transfers and subsidies		11 010	13 600	13 471	91	11 425	8 912	2 512	28%	13 471
Other expenditure		168 590	160 358	159 422	9 988	82 475	90 433	(7 958)	-9%	159 422
Losses		610	-	-	-	6	-	6	#DIV/0!	-
Total Expenditure		1 812 984	2 017 490	1 977 195	113 107	940 657	1 151 139	(210 481)	-18%	1 977 195
Surplus/(Deficit)		(90 357)	2 560	5 566	23 788	323 369	153 614	169 755	0	5 566
(National / Provincial and District)		69 847	105 554	111 591	(6 871)	26 806	52 228	(25 422)	(0)	111 591
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		13 658	-	16 355	6 827	23 148	10 698	12 450	0	16 355
Transfers and subsidies - capital (in-kind - all)		141	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(6 712)	108 114	133 512	23 744	373 323	216 540			133 512
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(6 712)	108 114	133 512	23 744	373 323	216 540			133 512
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(6 712)	108 114	133 512	23 744	373 323	216 540			133 512
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(6 712)	108 114	133 512	23 744	373 323	216 540			133 512

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 28 February 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 %
Revenue by Source										
Property rates	423 632 548	415 667 656	277 111 776	305 096 809	27 985 033	10%	34 636 972	29 179 854	(5 459 118)	-16%
Service charges - electricity revenue	787 275 170	787 275 170	524 850 064	492 320 345	(32 529 719)	-6%	65 606 258	58 954 984	(6 651 274)	-10%
Service charges - water revenue	166 399 723	166 399 723	98 565 206	82 208 033	(16 357 173)	-17%	15 871 281	15 955 059	83 778	1%
Service charges - sanitation revenue	114 485 332	102 956 558	66 333 098	69 690 411	3 357 313	5%	8 284 700	7 929 747	(354 953)	-4%
Service charges - refuse revenue	87 936 447	87 936 447	56 885 093	59 211 473	2 326 380	4%	7 113 216	6 167 101	(946 115)	-13%
Rental of facilities and equipment	11 174 739	10 811 501	6 219 477	6 808 432	588 955	9%	776 498	959 819	183 321	24%
Interest earned - external investments	13 200 000	19 612 814	14 110 287	11 296 352	(2 813 935)	-20%	1 481 111	1 412 943	(78 168)	-5%
Interest earned - outstanding debtors	14 034 400	12 495 451	8 012 352	8 191 639	179 287	2%	1 255 850	1 124 170	(131 680)	-10%
Fines, penalties and forfeits	147 425 010	120 164 832	80 129 873	76 759 940	(3 369 933)	-4%	10 025 400	11 353 086	1 327 686	13%
Licences and permits	5 778 049	5 778 049	3 426 939	4 612 180	1 185 241	35%	445 093	719 424	274 331	62%
Agency services	3 077 493	4 077 493	2 718 328	1 622 406	(1 095 922)	-40%	339 791	158 715	(181 076)	(1)
Transfers and subsidiaries	204 313 279	203 746 382	143 548 722	130 288 172	(13 260 550)	-9%	6 836 345	1 240 375	(5 595 970)	-82%
Other revenue	41 318 678	44 838 678	22 841 246	15 876 812	(6 964 434)	-30%	3 847 613	1 739 660	(2 107 953)	-55%
Gains on disposal of PPE	-	1 000 000	-	43 400	37 900	100%	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 020 050 868	1 982 760 754	1 304 752 461	1 264 026 403	(40 731 558)	-3%	156 532 128	136 894 937	-19 637 191	-13%

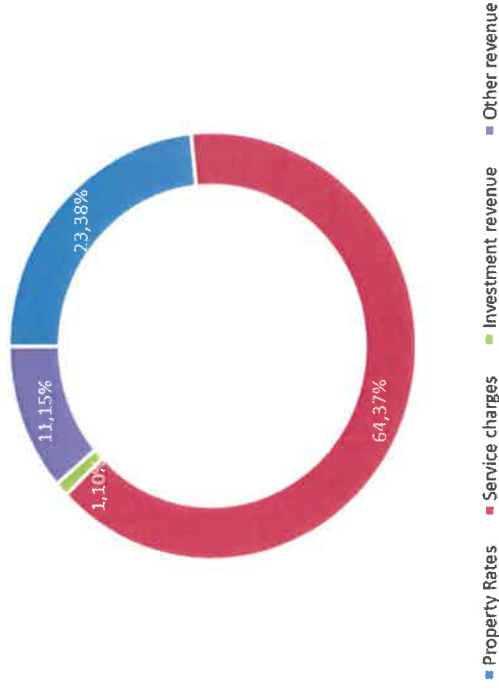
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists mainly of service charges at 89.70% 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 follow:

Revenue by Source

3.1 Property Rates and Service charges - refuse

Property rates and service charges refuse are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an over performance of R27 985 033 for Property Rates and R3 357 313 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 R32 529 719 less electricity charges than initially anticipated in the year-to-date budget. The largest under performances were noted for the Electricity Sales (R5 909 704.95).

The decrease in electricity sales/consumption can be largely attributed to consumers utilising alternative energy resources due to the hike in electricity prices. 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 R2 813 935. 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.

3.4 Fines, penalties, and forfeits

An underperformance was noted to the amount of R3 369 933. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system. It should be noted that no journal was processed during February 2022 and will reflect in the next reporting period. The budget projections were re-assessed during the Mid-year adjustment budget process.

3.5 Licences and permits

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

An over performance is noted for licences and permits to the amount of R1 185 241. 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 R6 964 434. The largest attributor to the underperformance is as follows;

- Sales of goods and rendering of services: Parking fees. An underperformance of R5 324 989,23 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 FEBRUARY 2022

4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 28 February 2022.

Operating Expenditure (Per Directorate):

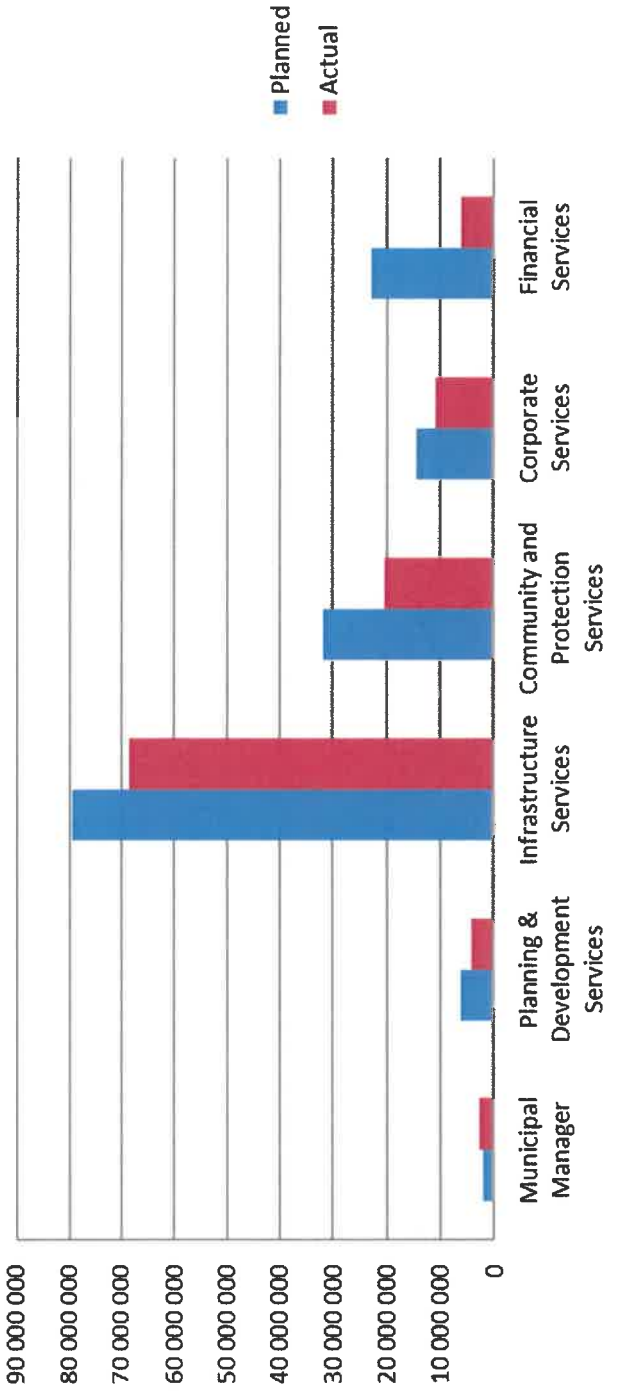
Directorate	Original Budget	Adjusted Budget
Municipal Manager	39 988 671	25 972 964
Planning & Development Services	100 874 841	68 915 694
Infrastructure Services	1 188 821 416	1 184 156 894
Community and Protection Services	374 481 006	403 812 113
Corporate Services	198 282 948	193 939 626
Financial Services	115 041 542	100 397 721
TOTALS	2 017 490 424	1 977 195 012

	Year To Date	
	Planned	Actuals
	16 110 532	15 647 585
	39 503 402	36 242 488
	677 398 615	556 520 969
	240 836 735	180 269 744
	119 243 647	86 888 355
	58 045 890	66 042 366
	1 151 138 821	940 611 507

	February 2022	
	Planned	Actuals
	2 006 688	2 724 542
	6 096 649	4 124 922
	79 559 712	68 702 704
	31 881 648	20 517 990
	14 423 485	10 878 978
	22 738 134	6 123 025
	156 706 316	113 072 162

	February Variance (Actual - Plan)	Variance %
	717 854	36%
	(1 971 727)	-32%
	(10 857 008)	-14%
	(11 363 658)	-36%
	(3 544 507)	-25%
	(16 615 109)	-73%
	(43 634 154)	-28%

Operational Expenditure- February 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 R39 503 402 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R36 242 488 which resulted in an underperformance of R3 260 914. The items that attributed to the underperformance are as follows:

4.1.1 Contracted Services: Contractors: Management of Informal Settlements

The user department planned to spend R417 654 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R 211 150. The user department indicated that a service provider will be appointed to undertake the work after a term of reference has been drafted.

4.1.2 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 for which the user department indicated that a payment to the service provider will be made for technical hours. An improvement will be seen in the following month.

4.1.3 Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Local Tourism Boards

The user department planned to spend R385 812 of the adjusted budget. No spending has been incurred to date. The user department indicated that the **Grants committee gave approval to re-allocate a budget of R463 600 for SMME training of external bodies performing a function of Council Policy in February.**

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R677 398 615 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R556 520 969 which resulted in an underperformance of R120 877 646. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R338 466 304 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R314 122 251. The user department indicated that the invoices for both Eskom and Drakenstein is paid a month in arrears and 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 R4 962 872 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R861 125. Orders to the amount of R8 462 787 have been loaded on the financial system. The user department indicated that a contractor has been appointed and will commence with the work.

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

The user department planned to spend R3 896 083 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 315 068. Orders to the amount of R1 231 796 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 all maintenance projects are in progress.

4.2.4 Contracted Services: Contractors: Maintenance of Unspecified assets (Sewerage Network)

The user department planned to spend R6 426 498 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R458 738. The user department indicated that additional funds were requested and approved during the Mid-year adjustment budget for the repairs to the sewer mains, moving of pipelines and that an additional order will be generated in March for the cleaning of the sewer mains in Stellenbosch.

4.2.5 Contracted Services: Contractors: Maintenance of Unspecified Assets (Water Network)

The user department planned to spend R1 866 929 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R328 010. Orders to the amount of R814 994 have been loaded on the financial system. The user department that additional orders for the point repairs will be loaded onto the

financial system and that an improvement will be noted in the next reporting period.

4.2.6 Interest costs Non-Current Provisions

The user department planned to spend R6 999 400 of the adjusted budget. No spending has been incurred to date. It was indicated that the payment for the provision will be processed towards the end of the financial year.

4.2.7 Maintenance of Unspecified Assets (Infrastructure: Preventative Maintenance: Condition Based: Roads Infrastructure: Roads: Earthworks)

The user department planned to spend R2 195 584 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 112 837. The user department indicated that a contractor has been appointed and is currently on site. 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 R240 836 735 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R180 269 744 which resulted in an underperformance of R60 566 991. The items that attributed to the underperformance are as follows:

4.3.1 Contracted Services: Contractors: Forestry

The user department planned to spend R4 666 664 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 176 734. Orders to the amount of R831 763 is reflecting on the financial system. The user department indicated that they are awaiting the award of the tender and that an improvement will be seen in the next reporting period.

4.3.2 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Parks and Sidewalks: Stellenbosch)

The user department planned to spend R1 012 303 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R167 719. The user department indicated that there is a backlog in the maintenance of buildings and that internal discussions to resolve this matter is ongoing.

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

The user department planned to spend R744 649 of the adjusted budget. No spending has been incurred to date. The user department indicated a backlog

have been experienced with the contractor. An existing tender will be used, and site visits have been planned, therefore an improvement will be seen in the next reporting period.

4.4 Corporate Services

The Corporate Services directorate planned to spend R119 243 744 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R86 888 355 which resulted in an underperformance of R32 355 292. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities

The user department planned to spend R5 506 742 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 162 287. The user department indicated that the expenditure will be used for the upgrading of the Kayamandi Corridor and the upgrading of Heritage buildings. The tender for the Dorp street maintenance will serve at the bid evaluation committee in March.

4.3.2 Expenditure: Operational Cost: Workmen's Compensation Fund

The user department planned to spend R1 666 664 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the payment is a once-off payment made annually and will be paid at a later stage.

4.3.3 Expenditure: Contracted Services: Consultants and Professional Services: Legal Cost: Legal Advice and Litigation

The user department planned to spend R4 464 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 580 242. The user department indicated that orders to the amount of R12 600 have been loaded on the financial system and more invoices have been submitted for approval.

4.3.4 Expenditure: Operational Cost: Communication: Telephone, Fax, Telegraph and Telex

The user department planned to spend R2 685 747 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 837 070. The underspending is a result of the decrease in telephone usage.

**4.3.5 Inventory Consumed: Consumables: Standard Rated
(Implementation of Ward Priorities)**

The user department planned to spend R400 000 of the adjusted budget. No expenditure has been incurred to date. Orders to the amount of R607 881 have been loaded on the financial system, therefore an improvement will be seen in the next reporting period.

4.5 Financial Services

The Financial Services directorate planned to spend R58 045 890 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R65 042 366 which resulted in an overspending of R6 996 476. The item that attributed to the overspending is as follows:

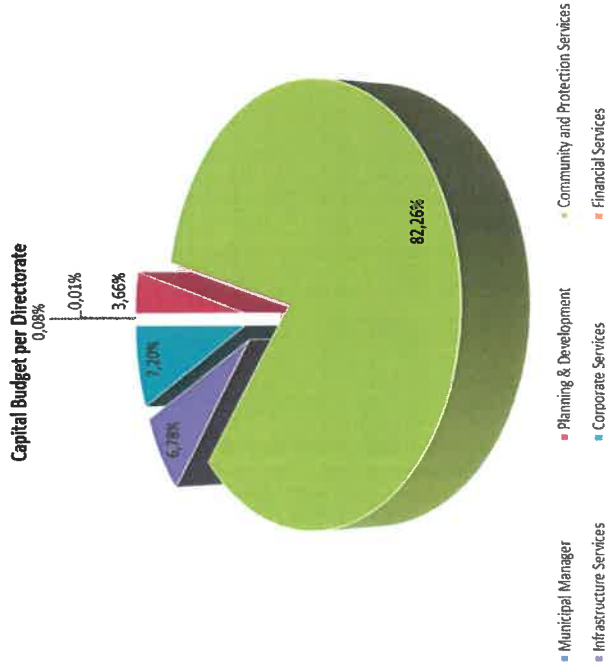
4.5.1 Operational Cost: Insurance Underwriting: Premiums

The user department planned to spend R270 360 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.

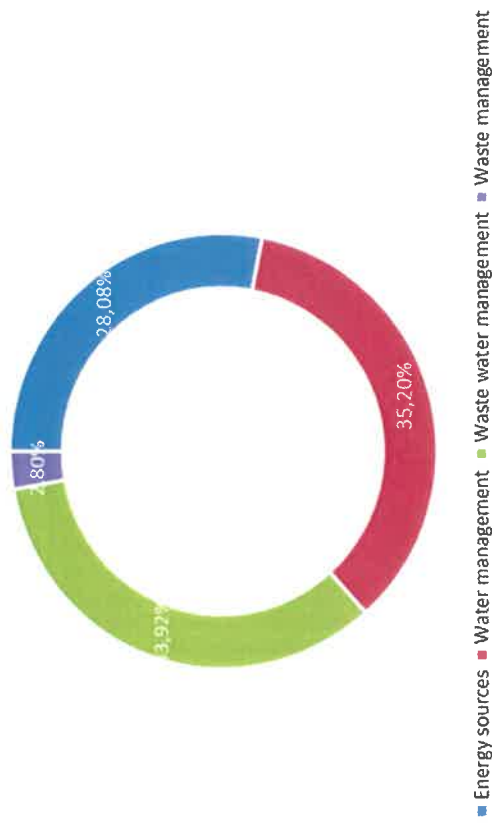
5 Capital Expenditure

Stellenbosch municipality vested most of the 2021/22 capital budget in trading services (R211 428 101 or 53.11 per cent of the R398 107 635 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).



Composition of Trading Services



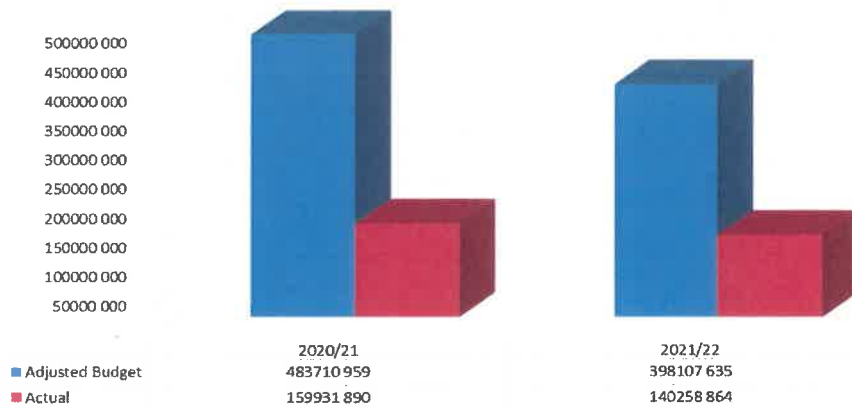
MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

The following table shows the actual capital expenditure for each Directorate against that planned in the SDBIP as of 28 February 2022.

Directorate	Adjusted Budget	Capital Expenditure					Actuals + Commitments & Provisional	Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional		
Municipal Manager	44 000	23 000	7 686	33 335	-	41 020	17,47%	
Planning & Development	17 209 720	2 175 067	1 809 391	2 214 964	41 630	4 065 985	10,51%	
Infrastructure Services	312 262 136	162 857 448	111 712 662	135 766 650	142 180	247 621 493	35,78%	
Corporate Services	29 573 919	15 339 063	10 856 143	1 655 175	2 042	12 513 359	36,71%	
Community and Protection Services	38 617 860	16 792 245	15 554 795	7 168 989	98 292	22 822 076	40,28%	
Financial Services	400 000	220 000	318 187	2 397	30 461	351 045	79,55%	
TOTALS	398 107 635	197 406 823	140 258 864	146 841 510	314 604	287 414 978	35,23%	

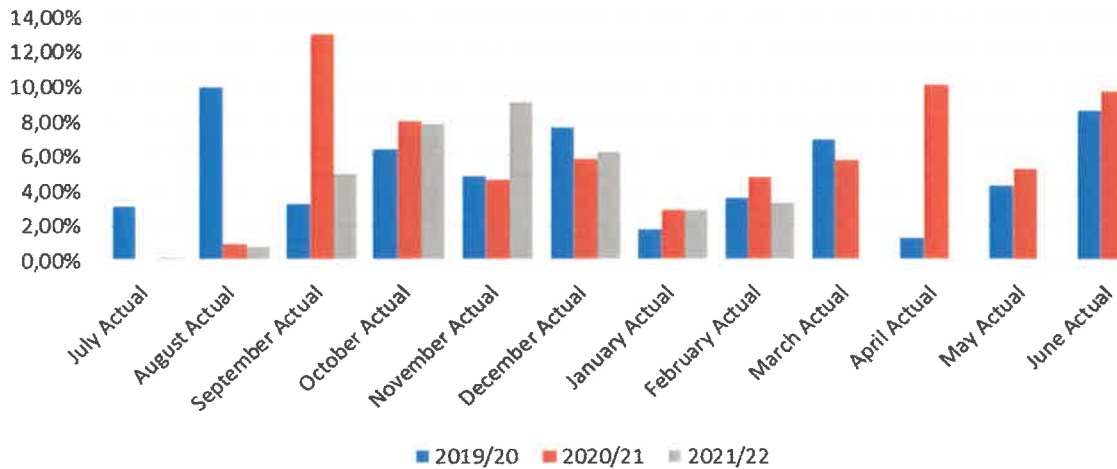
MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

Year-On-Year Capital Comparison



Detail	2020/21	2021/22
Adjusted Budget	483 710 959	398 107 635
Actual	159 931 890	140 258 864
Actual % Spent	33,06%	35,23%

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%	0,81%	4,97%	7,85%	9,12%	6,21%	2,87%	3,27%						398 107 635,40

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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) - M08 February

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		34	44	44	8	8	23	(15)	-67%	44
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		134	185	885	-	-	119	(119)	-100%	585
Vote 3 - INFRASTRUCTURE SERVICES		68 325	73 879	181 553	1 704	25 062	55 407	(30 344)	-55%	97 935
Vote 4 - COMMUNITY AND PROTECTION SERVICES		21 337	11 350	25 043	505	4 812	8 797	(3 985)	-45%	19 894
Vote 5 - CORPORATE SERVICES		6 362	13 900	19 482	99	2 216	6 096	(3 880)	-64%	13 443
Vote 6 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	96 193	99 358	227 008	2 316	32 098	70 442	(38 344)	-54%	131 902
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		6 330	8 649	9 473	-	1 227	765	463	61%	9 773
Vote 3 - INFRASTRUCTURE SERVICES		213 149	268 636	130 709	9 470	86 747	136 214	(49 467)	-36%	214 327
Vote 4 - COMMUNITY AND PROTECTION SERVICES		11 867	15 354	20 426	649	11 324	9 977	1 348	14%	25 575
Vote 5 - CORPORATE SERVICES		62 581	13 857	10 091	451	8 641	9 342	(701)	-8%	16 131
Vote 6 - FINANCIAL SERVICES		2 821	200	400	126	318	220	98	45%	400
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	296 748	306 696	171 100	10 695	108 257	156 516	(48 259)	-31%	266 206
Total Capital Expenditure	3	392 941	406 054	398 108	13 011	140 355	228 958	(86 603)	-38%	398 108
Capital Expenditure - Functional Classification										
Governance and administration		71 798	28 001	30 018	683	11 182	15 680	(4 498)	-29%	30 018
Executive and council		34	44	44	8	8	23	(15)	-67%	44
Finance and administration		71 764	27 957	29 974	676	11 174	15 657	(4 483)	-29%	29 974
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		35 143	25 844	41 968	1 050	15 629	13 599	2 029	15%	42 068
Community and social services		2 299	2 155	4 530	25	544	1 334	(790)	-59%	4 530
Sport and recreation		13 333	4 900	10 206	309	4 343	4 809	(466)	-10%	10 306
Public safety		13 194	10 395	17 428	716	9 624	7 035	2 589	37%	17 428
Housing		6 317	8 394	9 805	-	1 119	422	696	165%	9 805
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		93 865	105 037	114 693	3 389	27 328	63 757	(36 429)	-57%	114 593
Planning and development		26 522	45 863	46 633	1 264	13 650	13 618	32	0%	46 633
Road transport		66 314	52 800	62 178	2 020	12 993	46 796	(33 802)	-72%	62 178
Environmental protection		829	6 374	5 882	104	685	3 343	(2 658)	-80%	5 782
Trading services		192 334	247 172	211 428	7 889	86 217	133 921	(47 705)	-36%	211 428
Energy sources		37 838	74 748	78 919	4 757	29 766	52 228	(22 461)	-43%	78 919
Water management		35 607	79 850	53 377	497	26 604	29 094	(2 491)	-9%	53 377
Waste water management		108 612	84 700	71 208	2 350	29 275	47 565	(18 289)	-38%	71 208
Waste management		10 277	7 874	7 923	284	571	5 034	(4 463)	-89%	7 923
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	392 941	406 054	398 108	13 011	140 355	228 958	(86 603)	-38%	398 108
Funded by:										
National Government		3 294	70 386	71 094	(8 737)	16 343	48 808	(32 466)	-67%	71 094
Provincial Government		8 491	35 168	40 497	1 273	10 754	4 153	6 601	159%	40 497
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	307	-	-	61	(61)	-100%	307
Transfers recognised - capital		11 786	105 554	111 899	(7 464)	27 097	53 023	(25 926)	-49%	111 899
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	141 384	144 000	152 862	16 182	54 363	96 250	(41 887)	-44%	152 862
Internally generated funds		237 579	156 500	133 347	4 293	58 895	77 685	(18 790)	-24%	133 347
Total Capital Funding		390 748	406 054	398 108	13 011	140 355	228 958	(86 603)	-38%	398 108

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R2 175 067 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 809 391. This resulted in an underperformance of R365 676. 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 R1 190 00 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R494 752. The user department indicated that the tender closed on the 14th of February 2022 and the bid evaluation report will be submitted by the 11th of March 2022. The completion of construction is estimated to take six (6) months.

5.1.2 Furniture, Tools and Equipment (Spatial Planning)

The user department planned to spend R243 187 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R102 918. Orders amounting to R12 204 have been loaded on the financial system. The user department indicated that they are awaiting the FQ evaluation report from Information Technology (ICT) for the procurement of conferencing equipment.

5.1.3 Furniture, Tools & Equipment (Building Development Management)

The user department planned to spend R119 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the invoices for the purchase of computer equipment have been submitted for payment and an improvement will be seen in the next reporting period.

5.2 Community and Protection Services

The Directorate planned to spend R16 792 245 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R15 554 795. This resulted in an underperformance of R1 237 450. 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 R1 684 740 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R207 452. The user department indicated that the technical report on tender BSM 19/22 has been submitted and that it will serve at the bid evaluation committee.

5.2.2 Upgrading of Parks

The user department planned to spend R1 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R214 907. Orders to the amount of R644 971 have been loaded onto the financial system and an invoice of R294 931 has been submitted for payment. The user department indicated that an improvement will be seen in the next reporting period.

5.2.3 Urban Forestry: Vehicle Fleet

The user department planned to spend R1 159 848 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R254 172. Orders to the amount of R1 485 608 have been loaded onto the financial system. The user department indicated that they are awaiting the delivery of a truck.

5.2.4 Extension of Cemetery Infrastructure

The user department planned to spend R603 133 of the adjusted budget. No spending has been incurred to date. Orders to the amount of R767 173 have been loaded onto the financial system. The user department indicated that invoices have been received and submitted for payment. An improvement will be seen in the next reporting period.

5.2.5 Mont Rochelle Nature Reserve: Upgrade of Facilities

The user department planned to spend R918 324 of the budget. The year-to-date actual expenditure incurred amounted to R26 624. The user department indicated that an order to the amount of R16 722 has been loaded on the financial system and tender BSM 07/22 will serve at the bid evaluation committee.

5.3 Infrastructure Services

The Directorate planned to spend R162 857 448 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R111 712 662. This resulted in an underperformance of R51 144 786. 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 R1 987 297 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R164 561. The user department indicated that the project is on-going. Orders to the amount of R670 852 have been loaded on the financial system. The user department also indicated that they are awaiting a quote from Eskom for the moving of Power lines and the remainder of the funds will be utilised for that payment.

5.3.2 Reseal Roads - Stellenbosch and Surrounding

The user department planned to spend R2 499 325 of the adjusted budget. No spending has been incurred to date. Orders to the amount of R2 150 000 have been loaded on the financial system. The user department indicated that a service provider has been appointed and the project has commenced.

5.3.3 Alternative Energy

The user department planned to spend R11 177 500 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R979 841. The user department indicated that orders to the amount of R2 443 702 have been loaded on the financial system. The Van der Stel substation replacement has commenced and currently in its planning phase. An additional order for R12 482 222 will be loaded for tender B/SM 21/22.

5.3.4 Reseal Roads - Franschhoek & Surrounding

The user department planned to spend R2000 000 of the adjusted budget. No spending has been incurred to date. Orders to the amount of R2 000 000 have been loaded on the financial system. The user department indicated that a service provider has been appointed and the project has commenced.

5.3.5 Electricity Network: Pniel

The user department planned to spend R2 279 644 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R30 322. The user department indicated that an order to the amount of R99 088 has been loaded on the financial system. The contractor is planned to commence in April 2022 after the appeal period has lapsed.

5.3.6 General Systems Improvements - Stellenbosch

The user department planned to spend R6 386 659 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R5 068 844. Orders to the amount of R941 972 have been loaded on the financial system. The user department indicated that the final inspections for the NER (Neutral Earth Resistor/Compensator) is expected at the end of March 2022. Additional funds amounting to R 753 593 will be utilised for the Paradyskloof MV Line replacement.

5.3.7 Integrated National Electrification Programme

The user department planned to spend R15 618 6988 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 124 774. Orders to the amount of R1 901 715 has been loaded on the financial system. The user department indicated that the contractor is on site and is busy completing the electrification of Enkanini phase 2. An application was submitted to the Department of Mineral resources and Energy for the consideration to shift projects on the business plan and the user department is awaiting their response.

5.3.8 Water Conservation & Demand Management

The user department planned to spend R2 639 917 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R728 634. The user department indicated that orders to the amount of R1 571 366 have been loaded on the financial system. An improvement will be seen in the next reporting period.

5.3.9 Franschhoek Langrug (1900) UISP ERF 3229

The user department planned to spend R1 962 921 of the adjusted budget. No spending has been incurred to date. The user department indicated that the budget for the project will be amended in line with the gazetted amount by the transferring department the Department of Human Settlements.

5.3.10 Housing Projects

The user department planned to spend R3 083 471 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R526 459. Orders to the amount of R3 046 366 have been loaded on the financial system. Additional funds were also received during the Mid-year adjustment budget process.

5.3.11 Access Basic Services

The user department planned to spend R1 163 936 of the adjusted budget. No spending has been incurred to date. The user department indicated that the contractor is on site and busy with the installation of Basic services. The user department also indicated that due to delays resulting from relocation negotiations with the current occupants have been resolved

5.3.12 Non-Motorised Transport Implementation

The user department planned to spend R1 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R142 110. The user department indicated that a service provider has been appointed and the procurement process is currently in progress

5.3.13 Basic Improvements: Langrug

The user department planned to spend R1 915 176 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R185 088. Orders to the amount of R531 143 have been loaded on the financial system. The user department indicated that the technical evaluation report will be submitted to Supply Chain Management on 7 March, after which the bid evaluation committee will be scheduled.

5.3.14 Adhoc Reconstruction of Roads (WC024)

The user department planned to spend R10 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that service providers have been appointed and the project has commenced. Orders to the amount of R2 000 000 have been loaded on the financial system.

5.3.15 Upgrade of WWTW Wemmershoek

The user department planned to spend R19 021 033 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R6 666 972. The user department indicated that a contractor is on site and orders to the amount of R17 591 741 has been loaded on the financial system.

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 R96 405. The user department indicated that the tender has been awarded and the project has commenced, and invoices have been received and submitted for payment.

5.4 Corporate Services

The Directorate planned to spend R15 339 063 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R10 856 143. This resulted in an underperformance of R4 482 920. 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 R2 533 194 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 969 986. Orders to the amount of R226 735 have been loaded on the financial system. The user department indicated that there were additional funds that were received in the mid-year adjustment budget which will be used for the replacement of devices.

5.4.2 Upgrading of New Office Space: Ryneveld Street

The user department planned to spend R4 500 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 622 674. Orders to the amount of R144 576 have been loaded on the financial system. The user department indicated that the tender for the project has been advertised and work has been planned to commence in April. This is a multi-year project.

5.4.3 Upgrade and Expansion of IT Infrastructure Platforms

The user department planned to spend R3 229 890 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 841 389. Orders to the amount of R149 816 have been loaded on the financial system. The user department indicated that additional funds were received during the mid-year adjustment budget which will be used for the renewal of back-up battery systems on key working sites in Papegaaiberg and Matopie.

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

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

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15 417	2 918	2 351	91 201	-	-	-	-	111 888	91 201	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	41 105	936	890	16 413	-	-	-	-	59 345	16 413	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	18 553	1 190	849	33 617	-	-	-	-	54 209	33 617	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 054	695	560	23 809	-	-	-	-	31 117	23 809	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 072	784	632	28 430	-	-	-	-	34 917	28 430	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	568	205	233	10 408	-	-	-	-	11 413	10 408	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	913	265	233	11 966	-	-	-	-	13 377	11 966	-	-
Total By Income Source	2000	87 682	6 993	5 748	215 844	-	-	-	-	316 267	215 844	-	-
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 442	321	251	2 242	-	-	-	-	5 257	2 242	-	-
Commercial	2300	16 679	343	178	17 987	-	-	-	-	35 186	17 987	-	-
Households	2400	52 312	5 452	4 734	166 864	-	-	-	-	229 363	166 864	-	-
Other	2500	16 248	877	585	28 751	-	-	-	-	46 461	28 751	-	-
Total By Customer Group	2600	87 682	6 993	5 748	215 844	-	-	-	-	316 267	215 844	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

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

Description	NT Code	Budget Year 2021/22									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7 334	-	-	-	-	-	-	-	-	7 334
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	47 353	-	-	-	-	-	-	-	-	47 353
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	54 687	-	-	-	-	-	-	-	-	54 687

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2021	February		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
9367489415	ABSA BANK	CALL	4,200%					60 000 000,00	216 247,89	838 737,01	60 838 737,01
					0,01			60 000 000,00	216 247,89	838 737,01	60 838 737,01
03/7881123974/...020	NEDBANK	FIXED / 6 MTHS	4,640%	10-Aug-21	71 263 605,48			(71 619 550,68)		355 945,21	0,00
03/7881123974/...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		FIXED / 5 MTHS	4,770%	06-Dec-21				(576 538,44)		576 538,44	0,00
03/7881123974/...024		FIXED / 5 MTHS	5,800%	12-Oct-22	162 000 471,24			80 000 000,00	355 945,21	1 779 726,03	81 779 726,03
								(84 691 924,74)	355 945,21	4 471 179,54	81 779 726,03
258489367-025	STANDARD BANK	CALL ACCOUNT	3,500%					(473 959,24)		473 959,24	0,00
258489367-031		FIXED 3 MMTHS	4,250%	29-Jul-21	60 433 150,68			(60 635 826,63)		202 675,95	0,00
258489367-032		FIXED 3 MMTHS	4,875%	06-Dec-21				(1 613 424,66)		1 613 424,66	(0,00)
258489367-033		FIXED 5 MMTHS	4,850%	11-Mar-22				50 000 000,00	186 027,40	923 493,15	50 923 493,15
258489367-034		FIXED 5 MMTHS2	5,175%	13-Jun-22				124 000 000,00	492 263,01	1 318 561,64	125 318 561,64
					60 433 150,78			111 276 789,47	678 290,41	4 532 114,64	176 242 054,80
INVESTMENT TOTAL					722 433 622,01			86 584 864,73	1 250 483,51	9 842 031,19	318 860 517,84

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
N#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	216	4,20%	60 622	-	60 839
N#024		1Y	Deposits - Ba	12/10/2022	356	5,80%	81 424	-	81 780
S#033		5M	Deposits - Ba	11/03/2022	186	4,85%	50 737	-	50 923
S#034		6M	Deposits - Ba	13/06/2022	492	5,18%	124 826	-	125 319
Municipality sub-total					1 250		317 610	-	318 861
TOTAL INVESTMENTS AND INTEREST	2				1 250		317 610	-	318 861

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

8 Borrowings

Lending Institution	Balance 10/2/2022	Received February 2022	Interest Capitalised February 2022	Capital Repayments February 2022	Balance 28/02/2022	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	13 424 569	-	-	1 373 444	12 051 125	11,10%	
DBSA@ 10.25%	40 314 325	-	-	3 171 683	37 142 642	10,25%	
DBSA @ 9.74%	73 446 495	-	-	2 849 510	70 596 985	9,74%	
NEBANK @ 9.70%	138 992 119	-	-	5 895 618	133 096 501	9,70%	
NEBANK @ 6.73%	102 779 511	-	-	3 274 341	99 505 170	6,73%	
	368 957 019	-	-	16 564 596	352 392 423		

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2020/21 INCLUSIVE OF ROLL OVER AMOUNTS	ACCUMULATED ACTUAL RECEIPTS	PRIOR YEARS DEBTORS CLEARED	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	REPAYMENT OF GRANT	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE	CONDITIONS MET (GRAP 23 JOURNAL)
Unconditional Grant/Equitable Share	157 136 000	-	157 136 000	117 852 000	-	36 283 771	3 347 955	-	-	81 568 229	30,79%	23,09%	117 852 000
Grand Total (Unconditional Grants)	157 136 000	-	157 136 000	117 852 000	-	36 283 771	3 347 955	-	-	81 568 229	30,79%	0,31	117 852 000
EPWP Integrated Grant for Municipalities	5 988 000	-	5 988 000	4 199 000	-	2 588 300	333 566	-	-	1 810 700	61,64%	43,15%	2 587 640
Local Government Financial Management Grant	1 550 000	-	1 550 000	1 550 000	-	791 921	54 984	-	-	758 079	51,09%	51,09%	791 921
Integrated National Electrification Programme (Municipal)	18 000 000	-	18 000 000	18 000 000	-	6 166 630	763 078	-	-	11 833 370	34,26%	34,26%	6 166 630
Integrated Urban Development Grant	56 941 000	-	56 941 000	30 179 000	-	10 563 683	3 507 768	-	-	19 615 317	35,00%	18,55%	10 829 468
LGSETA Funding	-	-	-	-	-	7 520	3 794	-	-	83 880	-100,00%	0,00%	-
DBSA Grant	-	18 472	18 472	2 000 000	1 981 528	-	-	-	-	36 944	99,08%	0,00%	-
Community Development Workers Operational Support Grant	38 000	-	38 000	38 000	-	-	-	-	-	38 000	100,00%	0,00%	-
Library Services: Conditional Grant	11 244 000	2 302 051	13 546 051	11 244 000	-	6 942 534	769 609	-	-	6 603 517	51,25%	51,25%	-
Municipal Library Support Grant	3 252 000	-	3 252 000	3 252 000	-	-	-	-	-	-	-	-	-
Human Settlements Development Grant	40 349 000	679 673	41 028 673	15 897 061	6 820 409	5 624 762	2 786 902	3 079 067	-	3 057 210	33,83%	13,71%	5 684 018
Informal Settlements Upgrading Partnership Grant: Province	18 350 000	1 371 711	19 721 711	18 350 000	-	3 948 171	3 948 171	-	-	-	-	-	-
Title Deeds Restoration Grant	-	238 000	238 000	-	-	-	-	-	-	1 371 711	0,00%	0,00%	-
Municipal Accreditation and Capacity Building Grant	452 000	-	452 000	-	-	-	-	-	-	238 000	0,00%	0,00%	-
Financial Management Capacity Building Grant	250 000	164 751	414 751	-	-	-	-	-	-	164 751	0,00%	0,00%	-
Maintenance and Construction of Transport Infrastructure	4 950 000	-	4 950 000	-	-	1 259 524	60 516	-	-	1 259 524	-100,00%	25,44%	1 259 524
Regional Socio-Economic Project/Violence through urban upgrading (RSEPVPUU)	1 000 000	3 337 700	4 337 700	-	-	994 849	-	-	-	2 942 851	29,81%	22,83%	994 849
Cape Winelands District Grant	500 000	-	500 000	500 000	-	500 000	-	550 000	-	-	100,00%	100,00%	500 000
Western Cape Financial Management Support Grant	550 000	-	550 000	550 000	-	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC ME)	710 000	-	710 000	-	-	-	-	-	-	-	-	-	-
Cape Winelands Disaster Grant	600 000	146 959	746 959	-	-	49 650	-	-	-	146 959	0,00%	0,00%	49 650
Development of Sport and Recreational Facilities	-	600 000	600 000	-	-	-	-	-	-	-	-	-	-
Local Government Public Employment Support Grant	1 800 000	-	1 800 000	1 800 000	-	-	-	-	-	369 715	0,00%	0,00%	369 715
Blaauwklippen housing project	-	68 010	68 010	-	-	-	-	-	-	68 010	0,00%	0,00%	68 010
Housing consumer education	-	102 000	102 000	-	-	-	-	-	-	102 000	0,00%	0,00%	102 000
Khaya Lam Free Market Foundation	-	288 184	288 184	-	-	-	-	-	-	288 184	0,00%	0,00%	288 184
Other sources	-	600 000	600 000	-	-	-	-	-	-	600 000	0,00%	0,00%	600 000
Integrated Transport Planning Grant	-	307 361	307 361	-	-	-	-	-	-	307 361	0,00%	0,00%	307 361
National Lottery	-	9 994 588	9 994 588	-	-	-	-	-	-	-	-	-	-
Grand total (Conditional Grants)	166 534 000	9 994 588	176 528 588	87 409 061	8 801 937	39 437 544	6 652 574	6 881 067	-	42 045 206	40,49%	45,12%	28 763 689

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

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

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

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		177 143	169 239	168 531	–	123 601	5 749	117 852	2050,0%	7 548
Operational Revenue: General Revenue: Equitable Share		170 632	157 136	157 136	–	117 852	–	117 852	#DIV/0!	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 961	5 998	5 998	–	4 199	4 199	–	–	5 998
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Metro Informal Settlements Partnership Grant		–	4 555	3 847	–	–	–	–	–	–
Municipal Rehabilitation Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		13 616	34 574	32 436	3 802	15 484	250	15 234	6093,6%	250
Community Development Workers Operational Support Grant		13 022	38	38	–	38	–	38	#DIV/0!	–
Financial Management Capacity Building Grant		238	250	250	–	–	–	–	–	–
Human Settlements Development Grant		–	17 940	10 000	–	4 302	–	4 302	#DIV/0!	–
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	–	–	–	–	–
Municipal Library Support Grant		300	–	3 252	3 252	–	250	(250)	-100,0%	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	–	–	–	–	–	–
Spatial Development framework		–	–	–	–	–	–	–	–	–
Title Deeds Restoration Grant		56	–	–	–	–	–	–	–	–
Local Government Public Employment Support Grant		–	–	1 800	–	–	–	–	–	–
District Municipality:		540	500	500	–	–	–	–	–	–
CAPE WINELANDS DISTRICT TOURISM GRANT		440	–	–	–	–	–	–	–	–
CAPE WINELANDS DISTRICT GRANT		100	–	–	–	–	–	–	–	–
CAPE WINELANDS DISTRICT GRANT (LTP)		–	500	500	–	–	–	–	–	–
Other grant providers:		1 761	–	237	–	2 000	158	1 842	1163,5%	237
Departmental Agencies and Accounts		139	–	237	–	–	158	(158)	-100,0%	237
DBSA Grant		1 618	–	–	–	2 000	–	2 000	#DIV/0!	–
LG SETA Bursary Fund		4	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	193 060	204 313	201 704	3 802	141 085	6 157	134 928	2191,3%	8 035
Capital Transfers and Grants										
National Government:		57 481	74 941	71 094	–	48 179	48 179	–	–	74 941
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 000	18 000	18 000	–	18 000	18 000	–	–	18 000
Integrated Urban Development Grant		45 481	56 941	53 094	–	30 179	30 179	–	–	56 941
Provincial Government:		16 817	35 168	56 056	3 079	15 997	–	15 997	#DIV/0!	–
LIBRARY SERVICES: CONDITIONAL GRANT		55	100	100	–	100	–	100	#DIV/0!	–
RSEP/ VPUU		4 000	1 000	–	–	–	–	–	–	–
INTEGRATED TRANSPORT PLANNING		600	600	600	–	–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		12 162	33 468	36 296	3 079	15 897	–	15 897	#DIV/0!	–
DEVELOPMENT OF SPORT AND RECREATIONAL FACILITIES		–	–	–	–	–	–	–	–	–
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE GRANT (WC MER GRANT)		–	–	710	–	–	–	–	–	–
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (E)		–	–	18 350	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	74 299	110 109	127 150	3 079	64 176	48 179	15 997	33,2%	74 941
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	267 358	314 422	328 855	6 881	205 261	54 336	150 925	277,8%	82 976

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		177 143	169 239	168 531	3 769	40 052	-	40 052	#DIV/0!	-
Operational Revenue: General Revenue: Equitable Share		170 632	157 136	157 136	3 348	36 284	-	36 284	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 961	5 998	5 998	334	2 588	-	2 588	#DIV/0!	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	55	792	-	792	#DIV/0!	-
Integrated Urban Development Grant		-	4 555	3 847	32	388	-	388	#DIV/0!	-
Provincial Government:		12 657	34 574	32 436	816	8 169	(14 397)	22 566	-156,7%	(26 584)
Community Development Workers Operational Support Grant		10 720	38	38	-	-	(7 429)	7 429	-100,0%	(11 144)
Financial Management Capacity Building Grant		-	250	250	-	-	(301)	301	-100,0%	(452)
Human Settlements Development Grant		-	17 940	10 000	-	-	(6 667)	6 667	-100,0%	(10 000)
Community Library Services Grant		450	11 144	11 144	752	6 902	-	6 902	#DIV/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	61	1 260	-	1 260	#DIV/0!	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	252	452	-	-	-	-	-	-
LGSETA Bursary Fund		-	-	-	4	8	-	8	#DIV/0!	-
Title Deeds Restoration Grant		-	-	-	-	-	-	-	-	(38)
Local Government Public Employment Support Grant		-	-	1 800	-	-	-	-	-	-
MUNICIPAL LIBRARY SUPPORT GRANT		-	-	-	-	-	-	-	-	-
District Municipality:		540	500	647	-	500	-	500	#DIV/0!	-
CAPE WYNELANDS DISTRICT TOURISM GRANT		440	-	147	-	-	-	-	-	-
CAPE WYNELANDS DISTRICT GRANT		100	-	-	-	-	-	-	-	-
CAPE WYNELANDS DISTRICT GRANT (LTP)		-	500	500	-	500	-	500	#DIV/0!	-
Other grant providers:		139	-	358	-	-	-	-	-	-
LG SETA Discretionary grant		139	-	237	-	-	-	-	-	-
Khaya Lam Free Market Research Foundation		-	-	102	-	-	-	-	-	-
Taipei COVID 19 donation		-	-	-	-	-	-	-	-	-
DBSA		-	-	18	-	-	-	-	-	-
Arbor City		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		190 479	204 313	201 972	4 585	48 721	(14 397)	63 118	-438,4%	(26 584)
Capital expenditure of Transfers and Grants										
National Government:		58 906	70 386	71 094	4 239	16 343	-	16 343	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 000	18 000	18 000	763	6 167	-	6 167	#DIV/0!	-
Integrated Urban Development Grant		46 906	52 386	53 094	3 476	10 176	-	10 176	#DIV/0!	-
Provincial Government:		12 366	35 168	51 305	1 177	9 663	(20 952)	30 616	-146,1%	(30 929)
LIBRARY SERVICES: CONDITIONAL GRANT		55	100	100	18	40	-	40	#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	(2 789)	5 625	(19 952)	25 577	-128,2%	(29 929)
DEVELOPMENT OF SPORT AND RECREATIONAL FACILITIES		-	600	600	-	50	-	50	#DIV/0!	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE GRANT (WC MER GRANT)		-	-	710	-	-	-	-	-	-
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (E)		-	-	11 919	3 948	3 948	-	3 948	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	307	-	-	-	-	-	307
Departmental Agencies and Accounts		-	-	307	-	-	-	-	-	307
Total capital expenditure of Transfers and Grants		71 272	105 554	122 706	5 416	26 006	(20 952)	46 958	-224,1%	(30 621)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		261 750	309 867	324 678	10 001	74 726	(35 350)	110 076	-311,4%	(57 205)

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 - M08 February

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:						
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
Provincial Government:						
		1 774	-	-	(1 774)	-100,0%
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	-	-	(238)	
Title Deeds Restoration Grant		1 372	-	-	(1 372)	
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT GRANT		-	-	-	-	
MUNICIPAL LIBRARY SUPPORT GRANT		-	-	-	-	
District Municipality:						
CAPE WINELANDS DISTRICT TOURISM GRANT		-	-	-	-	
CAPE WINELANDS DISTRICT GRANT		-	-	-	-	
CAPE WINELANDS DISTRICT GRANT (LTP)		-	-	-	-	
Other grant providers:						
Departmental Agencies and Accounts		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1 774	-	-	(1 774)	-100,0%
Capital expenditure of Approved Roll-overs						
National Government:						
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
Provincial Government:						
		6 942	995	945	(5 997)	-86,4%
LIBRARY SERVICES: CONDITIONAL GRANT		2 302	-	(50)	(2 352)	
RSEP/ VPUU		3 338	995	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)		-	-	-	-	
District Municipality:						
All Grants		-	-	-	-	
Other grant providers:						
Departmental Agencies and Accounts		-	-	-	-	
Total capital expenditure of Approved Roll-overs		6 942	995	945	(5 997)	-86,4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		8 716	995	945	(7 771)	-89,2%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	358 787 703	354 584 395	233 391 584	230 565 513	-1%	29 488 948	27 741 112	-6%
Bonus	29 798 255	24 835 840	16 557 256	24 303 563	47%	2 069 657	74 653	-96%
Acting and Post Related Allowances	1 745 660	722 000	481 280	300 057	-38%	60 160	41 770	-31%
Non Structured	37 166 979	44 490 640	29 660 392	22 854 831	-23%	3 707 549	3 124 301	-16%
Standby Allowance	13 511 760	12 450 050	8 300 048	7 755 925	-7%	1 037 506	912 568	-12%
Travel or Motor Vehicle	12 471 755	10 719 340	7 146 200	6 117 268	-14%	893 275	751 842	-16%
Accommodation, Travel and Incidental	441 812	33 600	22 376	19 257	-100%	2 797	9 490	-100%
Bargaining Council	247 599	140 000	93 432	209 398	124%	11 679	18 828	61%
Cellular and Telephone	1 279 522	2 469 320	1 646 136	1 261 674	-23%	205 767	151 080	-27%
Current Service Cost	5 935 660	3 594 184	2 396 120	6 233 673	0%	299 515	807 704	170%
Essential User	750 919	586 080	390 696	398 616	2%	48 837	68 427	40%
Entertainment	94 283	-	-	1 157	0%	-	1 157	0%
Fire Brigade	3 237 130	2 687 460	1 791 640	1 878 650	5%	223 955	231 848	4%
Group Life Insurance	4 872 537	4 700 700	3 133 848	3 295 655	5%	391 731	560 080	43%
Housing Benefits	3 594 264	2 740 230	1 826 824	1 863 006	2%	228 353	208 028	-9%
Interest Cost	22 609 511	13 985 120	9 323 408	-	0%	1 165 426	-	0%
Leave Gratuity	-	3 279 289	1 639 644	-	0%	-	-	0%
Leave Pay	2 538 403	-	-	1 690 281	#DIV/0!	-	-	#DIV/0!
Long Term Service Awards	1 205 762	4 226 076	2 817 384	36 944	-99%	352 173	-	0%
Medical	31 650 226	25 496 610	16 997 776	16 976 335	0%	2 124 722	2 211 009	4%
Non-pensionable	1 032 821	199 500	133 000	41 538	-69%	16 625	5 127	-69%
Pension	65 237 329	55 345 350	36 896 840	35 476 048	-4%	4 612 105	4 490 146	-3%
Scarcity Allowance	1 857 480	718 010	478 672	470 653	-2%	59 834	59 977	0%
Shift Additional Remuneration	2 289 690	5 069 180	3 379 456	2 945 842	-13%	422 432	357 861	-15%
Structured	1 785 922	2 252 300	1 501 536	1 694 029	13%	187 692	262 971	40%
Unemployment Insurance	3 315 315	2 436 620	1 624 200	1 835 157	13%	202 892	235 667	16%
Totals	607 458 297	577 761 894	381 629 748	368 225 072	-4%	47 813 630	42 325 647	-11%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2022

11 Councillor Allowances and Employee Benefits

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

Summary of Employee and Councillor remuneration	Ref	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
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		12 149	14 258	18 106	1 764	9 982	12 070	(2 089)	-17%	18 106
Pension and UIF Contributions		-	882	-	10	223	-	223	#DIV/0!	-
Medical Aid Contributions		-	96	-	10	85	-	85	#DIV/0!	-
Motor Vehicle Allowance		4 356	5 145	-	85	1 685	-	1 685	#DIV/0!	-
Cellphone Allowance		1 997	1 392	1 954	166	1 262	1 302	(40)	-3%	1 954
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		155	205	-	0	1	-	1	#DIV/0!	-
Sub Total - Councillors		18 657	21 978	20 059	2 036	13 238	13 373	(135)	-1%	20 059
% increase	4		17,8%	7,5%						7,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 991	7 281	7 808	614	4 992	5 206	(213)	-4%	7 808
Pension and UIF Contributions		-	881	675	54	445	450	(5)	-1%	675
Medical Aid Contributions		-	319	117	10	78	78	(1)	-1%	117
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 190	627	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	679	540	56	381	360	21	6%	540
Cellphone Allowance		-	137	137	8	84	91	(8)	-8%	137
Housing Allowances		-	18	18	2	12	12	-	-	18
Other benefits and allowances		0	87	87	0	44	58	(14)	-25%	87
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(5 696)	-	-	808	6 234	-	6 234	#DIV/0!	-
Sub Total - Senior Managers of Municipality		484	10 029	9 383	1 550	12 269	6 255	6 014	96%	9 383
% increase	4		1970,9%	1837,4%						1837,4%
Other Municipal Staff										
Basic Salaries and Wages		333 582	351 506	346 776	27 127	225 573	228 186	(2 613)	-1%	346 776
Pension and UIF Contributions		56 980	67 671	57 107	4 672	36 866	38 071	(1 205)	-3%	57 107
Medical Aid Contributions		25 058	31 331	25 379	2 201	16 899	16 919	(21)	0%	25 379
Overtime		55 274	54 754	64 262	4 658	35 251	42 841	(7 591)	-18%	64 262
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 266	11 793	10 179	696	5 736	6 786	(1 051)	-15%	10 179
Cellphone Allowance		1 883	1 143	2 333	143	1 178	1 555	(377)	-24%	2 333
Housing Allowances		2 773	3 576	2 722	207	1 851	1 815	36	2%	2 722
Other benefits and allowances		35 162	43 365	34 536	1 071	30 876	23 024	7 852	34%	34 536
Payments in lieu of leave		(3)	2 538	-	-	1 690	-	1 690	#DIV/0!	-
Long service awards		(53)	82	-	-	37	-	37	#DIV/0!	-
Post-retirement benefit obligations	2	38 067	29 669	25 085	-	-	16 177	(16 177)	-100%	25 085
Sub Total - Other Municipal Staff		557 987	597 429	568 379	40 775	355 956	375 375	(19 419)	-5%	568 379
% increase	4		7,1%	1,9%						1,9%
Total Parent Municipality		577 129	629 436	597 821	44 362	381 463	395 003	(13 540)	-3%	597 821
TOTAL MANAGERS AND STAFF		558 472	607 458	577 762	42 326	368 225	381 630	(13 405)	-4%	577 762

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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 Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager									137 500	137 500	137 500	137 500	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	3 179 275	3 437 369	3 077 275	4 170 737	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	129 761 685	116 937 894	115 826 947	191 530 867	1 384 291 836
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	18 523 551	17 564 779	17 207 418	33 551 764	187 667 083
Corporate Services	238 034	531 584	330 965	567 601	554 066	354 778	343 231	454 032	670 016	670 016	670 016	461 249	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	40 628 419	40 618 419	40 618 419	17 430 674	504 884 679
Grand Total	281 708 653	119 460 266	141 219 654	170 102 748	134 315 995	195 470 903	134 490 438	136 851 323	192 900 446	179 365 977	177 537 575	247 282 790	2 110 706 768
Operational Expenditure													
Directorates	July Actual	August Actual	September Actual	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Budget	April Budget	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	2 412 230	2 529 962	2 488 844	2 894 340	25 972 964
Planning and Development	4 159 639	4 302 067	12 027 661	6 086 283	7 051 689	4 786 667	2 114 537	4 124 922	7 347 629	6 955 212	6 576 160	3 393 226	68 925 694
Infrastructure Services	13 497 391	81 251 351	99 719 222	74 135 306	72 975 533	83 331 589	62 865 861	68 702 704	143 573 029	90 099 491	90 912 729	303 092 688	1 184 156 894
Community and Protection Services	12 527 132	18 643 212	19 706 588	25 016 380	25 500 860	23 002 921	26 513 229	20 517 990	42 046 359	39 429 801	38 776 520	112 121 121	403 802 113
Corporate Services	15 521 501	10 420 315	8 431 738	9 571 449	12 834 851	9 295 388	10 001 630	10 878 978	19 018 493	18 281 767	15 680 589	54 002 927	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	6 975 069	12 518 781	12 081 106	3 780 385	100 397 721
Grand Total	57 863 370	122 999 904	150 999 958	125 803 107	130 288 319	130 890 863	108 288 871	113 072 162	221 372 809	169 815 014	166 515 948	479 284 687	1 977 195 012
Capital Expenditure													
Directorates	July Actual	August Actual	September Actual	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	7 686	5 000	10 000	6 000	15 314	44 000
Planning and Development	-	-	122 654	101 306	858 332	73 947	653 152	-	2 379 179	2 566 516	2 427 468	8 027 166	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	35 325 183	37 961 429	35 401 742	91 764 715	312 262 136
Community and Protection Services	-	-	1 820 504	5 897 865	2 830 095	2 723 936	1 128 643	1 153 753	6 802 133	5 650 954	7 665 943	6 099 906	29 573 919
Corporate Services	-	2 364 982	2 080 306	2 048 370	534 379	2 177 183	1 101 223	549 700	4 248 428	1 479 800	4 020 000	18 013 490	38 617 860
Financial Services	-	13 860	29 960	138 918	8 299	1 150	-	126 000	50 000	40 000	50 000	58 187	400 000
Grand Total	616 439	3 218 691	19 779 463	31 253 028	36 311 303	24 732 735	11 432 642	13 010 969	48 809 923	47 708 699	49 571 153	111 662 591	398 107 635

