

STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

JUNE 2021



QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for June 2021 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of June 2021.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature  _____

Date: 14 July 2021

MONTHLY BUDGET STATEMENT FOR JUNE 2021

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1. Recommendations

These recommendations are linked to the responsibilities of the Mayor under Section 54 of the MFMA.

- (a) That the content of the monthly budget statement and supporting documentation be noted.

2. Executive Summary

2.1 Introduction

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

The Office of the CFO is currently, in terms of s126 (1) (a) of the MFMA, preparing the annual financial statements for the financial period ended 30 June 2021. It is important to note that the information in this report are preliminary results and may not be an accurate reflection of the financial position of the municipality as same will materially be influenced by year-end journals and processes still to be finalised which will influence the financial position. The latter process alluded to will only be finalised by the end of August 2021.

2.2 Summary of 2020/21 budget progress / implementation

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

| Detail | Capital Expenditure | Operating Expenditure | Operating Revenue (excluding capital transfers and contributions) |
|----------------------------------|----------------------------|------------------------------|---|
| Original Budget | 375 750 311 | 1 887 461 915 | 1 899 730 875 |
| Adjustment Budget | 453 880 004 | 1 831 031 182 | 1 834 273 123 |
| Plan to Date (SDBIP) | 453 880 004 | 1 831 031 182 | 1 834 273 123 |
| Actual | 321 751 690 | 1 346 972 567 | 1 643 190 766 |
| Variance to SDBIP | (132 128 314) | (484 058 615) | (191 082 357) |
| Year to date % Variance to SDBIP | -29.11% | -26.44% | -10.42% |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

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

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|------------------|---------------------|------------------|-----------------|------------------|--------------------|--------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 365 675 | 392 239 | 399 239 | 27 115 | 394 484 | 399 239 | (4 755) | -1% | 399 239 |
| Service charges | 880 126 | 1 072 778 | 1 009 778 | 76 395 | 898 188 | 1 009 778 | (111 590) | -11% | 1 009 778 |
| Investment revenue | 40 472 | 37 870 | 22 870 | 1 355 | 19 515 | 22 870 | (3 355) | -15% | 22 870 |
| Transfers and subsidies | 160 652 | 178 547 | 207 289 | 9 262 | 199 897 | 207 289 | (7 392) | -4% | 207 289 |
| Other own revenue | 160 312 | 218 297 | 195 097 | 6 163 | 131 106 | 195 097 | (63 991) | -33% | 195 097 |
| Total Revenue (excluding capital transfers and contributions) | 1 607 237 | 1 899 731 | 1 834 273 | 120 290 | 1 643 191 | 1 834 273 | (191 082) | -10% | 1 834 273 |
| Employee costs | 495 905 | 579 439 | 532 497 | 41 201 | 531 339 | 532 497 | (1 158) | -0% | 532 497 |
| Remuneration of Councillors | 19 121 | 21 133 | 21 133 | 1 560 | 18 411 | 21 133 | (2 722) | -13% | 21 133 |
| Depreciation & asset impairment | 191 851 | 205 628 | 200 779 | 3 | 200 779 | 200 779 | (200 773) | -100% | 200 779 |
| Finance charges | 38 907 | 39 349 | 31 649 | 13 658 | 28 233 | 31 649 | (3 415) | -11% | 31 649 |
| Materials and bulk purchases | 476 298 | 523 902 | 496 686 | 65 415 | 421 048 | 496 980 | (74 932) | -15% | 496 980 |
| Transfers and subsidies | 10 855 | 10 069 | 11 073 | 593 | 10 621 | 11 073 | (452) | -4% | 11 073 |
| Other expenditure | 421 449 | 507 944 | 537 075 | 49 721 | 337 315 | 537 821 | (200 506) | -37% | 537 821 |
| Total Expenditure | 1 654 386 | 1 887 463 | 1 830 891 | 172 151 | 1 346 973 | 1 830 931 | (483 958) | -26% | 1 830 931 |
| Surplus/(Deficit) | (47 149) | 12 267 | 3 382 | (51 860) | 296 218 | 3 342 | 292 876 | 8763% | 3 342 |
| Transfers and subsidies - capital (monetary allocations) | 124 223 | 113 429 | 84 282 | 11 281 | 58 311 | 84 282 | (25 971) | -31% | 84 282 |
| Contributions & Contributed assets | 10 427 | - | 11 697 | 2 648 | 12 859 | 11 697 | 1 161 | 10% | 11 697 |
| Surplus/(Deficit) after capital transfers & contributions | 87 501 | 125 696 | 99 361 | (37 932) | 367 388 | 99 321 | 268 067 | 270% | 99 321 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 87 501 | 125 696 | 99 361 | (37 932) | 367 388 | 99 321 | 268 067 | 270% | 99 321 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 408 562 | 375 750 | 453 880 | 44 189 | 321 752 | 453 880 | (132 128) | -29% | 453 880 |
| Capital transfers recognised | 127 877 | 145 341 | 84 282 | 10 225 | 66 005 | 84 282 | (18 277) | -22% | 84 282 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | 13 471 | 102 780 | 120 000 | 12 751 | 69 763 | 120 000 | (50 237) | -42% | 120 000 |
| Internally generated funds | 248 240 | 127 630 | 249 598 | 21 373 | 185 984 | 249 598 | (63 614) | -25% | 249 598 |
| Total sources of capital funds | 389 588 | 375 750 | 453 880 | 44 349 | 321 752 | 453 880 | (132 128) | -29% | 453 880 |
| Financial position | | | | | | | | | |
| Total current assets | 710 439 | 1 124 779 | 698 237 | - | 688 775 | - | - | - | 698 720 |
| Total non current assets | 5 679 141 | 6 147 669 | 6 230 648 | - | 6 000 887 | - | - | - | 6 230 648 |
| Total current liabilities | 407 397 | 452 872 | 386 000 | - | 339 446 | - | - | - | 386 523 |
| Total non current liabilities | 554 003 | 849 515 | 849 515 | - | 656 782 | - | - | - | 849 515 |
| Community wealth/Equity | 5 428 180 | 5 594 007 | 5 693 953 | - | 5 693 433 | - | - | - | 5 594 007 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 775 369 | 1 607 806 | 1 121 236 | (70 297) | 239 665 | (1 121 236) | (1 360 901) | 121% | (1 121 236) |
| Net cash from (used) investing | - | (23) | (453 880) | (45 879) | (187 617) | - | 187 617 | #DIV/0! | - |
| Net cash from (used) financing | - | (102 780) | - | (12 738) | (25 862) | (120 000) | (94 138) | 78% | (120 000) |
| Cash/cash equivalents at the month/year end | 1 340 626 | 1 139 809 | 302 161 | - | (339 008) | (1 606 430) | (1 267 422) | 79% | (1 606 430) |
| 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 | 84 953 | 7 800 | 8 051 | 182 088 | - | - | - | - | 282 892 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 228 373 | - | - | - | - | - | - | - | 228 373 |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

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

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|----------|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 488 890 | 495 016 | 499 378 | 31 744 | 489 317 | 499 378 | (10 060) | -2% | 499 378 |
| Executive and council | | 868 | 706 | 1 023 | 57 | 560 | 1 023 | (463) | -45% | 1 023 |
| Finance and administration | | 488 022 | 494 310 | 498 355 | 31 687 | 488 758 | 498 355 | (9 597) | -2% | 488 355 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 152 633 | 257 793 | 188 850 | 10 436 | 127 139 | 188 850 | (61 711) | -33% | 188 850 |
| Community and social services | | 15 697 | 16 882 | 17 473 | 5 720 | 13 455 | 17 473 | (4 018) | -23% | 17 473 |
| Sport and recreation | | 2 700 | 8 915 | 3 361 | 1 980 | 3 000 | 3 361 | (361) | -11% | 3 361 |
| Public safety | | 125 347 | 166 187 | 150 918 | 1 863 | 94 394 | 150 918 | (56 524) | -37% | 150 918 |
| Housing | | 8 890 | 65 809 | 17 098 | 873 | 15 290 | 17 098 | (808) | -5% | 17 098 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 68 252 | 23 815 | 62 620 | 8 078 | 41 730 | 62 620 | (20 889) | -33% | 62 620 |
| Planning and development | | 64 468 | 11 220 | 35 558 | 1 251 | 12 559 | 35 558 | (22 999) | -65% | 35 558 |
| Road transport | | 2 942 | 12 465 | 26 931 | 6 821 | 28 313 | 26 931 | 1 382 | 5% | 26 931 |
| Environmental protection | | 841 | 131 | 131 | 7 | 858 | 131 | 728 | 557% | 131 |
| <i>Trading services</i> | | 1 032 011 | 1 236 429 | 1 179 199 | 83 960 | 1 056 065 | 1 179 199 | (123 133) | -10% | 1 179 199 |
| Energy sources | | 593 253 | 757 248 | 727 624 | 56 930 | 640 287 | 727 624 | (87 337) | -12% | 727 624 |
| Water management | | 196 651 | 191 604 | 173 079 | 12 275 | 160 656 | 173 079 | (12 423) | -7% | 173 079 |
| Waste water management | | 152 991 | 177 313 | 165 784 | 8 989 | 148 685 | 165 784 | (17 099) | -10% | 165 784 |
| Waste management | | 89 117 | 110 265 | 112 711 | 5 766 | 106 438 | 112 711 | (6 274) | -6% | 112 711 |
| Other | 4 | 100 | 107 | 207 | 9 | 109 | 207 | (98) | -47% | 207 |
| Total Revenue - Functional | 2 | 1 741 887 | 2 013 160 | 1 930 252 | 134 227 | 1 714 360 | 1 930 252 | (215 892) | -11% | 1 930 252 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 248 982 | 329 110 | 305 756 | 25 064 | 251 516 | 305 756 | (54 240) | -18% | 305 756 |
| Executive and council | | 56 361 | 56 162 | 52 122 | 4 082 | 47 996 | 52 102 | (4 105) | -8% | 52 102 |
| Finance and administration | | 181 151 | 258 354 | 239 040 | 20 606 | 191 989 | 239 060 | (47 071) | -20% | 239 060 |
| Internal audit | | 11 470 | 14 595 | 14 595 | 377 | 11 530 | 14 595 | (3 064) | -21% | 14 595 |
| <i>Community and public safety</i> | | 335 893 | 406 547 | 405 733 | 25 867 | 249 671 | 406 739 | (157 068) | -39% | 406 739 |
| Community and social services | | 33 120 | 39 532 | 43 900 | 6 361 | 31 498 | 45 407 | (13 909) | -31% | 45 407 |
| Sport and recreation | | 43 759 | 49 049 | 49 561 | 4 191 | 41 160 | 48 231 | (7 071) | -15% | 48 231 |
| Public safety | | 226 844 | 281 078 | 274 538 | 11 381 | 151 715 | 275 238 | (123 523) | -45% | 275 238 |
| Housing | | 32 170 | 36 888 | 37 735 | 3 934 | 25 299 | 37 863 | (12 564) | -33% | 37 863 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 170 062 | 215 381 | 206 682 | 6 209 | 129 659 | 205 516 | (75 857) | -37% | 205 516 |
| Planning and development | | 61 996 | 89 452 | 81 004 | 1 516 | 66 372 | 80 287 | (13 915) | -17% | 80 287 |
| Road transport | | 91 373 | 97 635 | 98 746 | 3 252 | 47 394 | 99 154 | (51 761) | -52% | 99 154 |
| Environmental protection | | 16 693 | 28 294 | 26 932 | 1 440 | 15 894 | 26 074 | (10 181) | -39% | 26 074 |
| <i>Trading services</i> | | 899 300 | 936 301 | 912 636 | 115 011 | 716 127 | 912 695 | (196 569) | -22% | 912 695 |
| Energy sources | | 507 135 | 537 272 | 524 796 | 67 304 | 429 855 | 526 184 | (96 329) | -18% | 526 184 |
| Water management | | 129 753 | 148 325 | 127 903 | 24 864 | 94 591 | 127 953 | (33 362) | -26% | 127 953 |
| Waste water management | | 143 163 | 145 692 | 141 329 | 9 480 | 100 858 | 138 445 | (37 587) | -27% | 138 445 |
| Waste management | | 119 248 | 105 013 | 118 609 | 13 364 | 90 823 | 120 114 | (29 290) | -24% | 120 114 |
| Other | | 148 | 124 | 224 | - | - | 224 | (224) | -100% | 224 |
| Total Expenditure - Functional | 3 | 1 654 386 | 1 887 463 | 1 831 031 | 172 151 | 1 346 973 | 1 830 931 | (483 958) | -26% | 1 830 931 |
| Surplus/ (Deficit) for the year | | 87 501 | 125 696 | 99 221 | (37 924) | 367 388 | 99 321 | 268 067 | 270% | 99 321 |

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

MONTHLY BUDGET STATEMENT FOR JUNE 2021

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | (10 601) | - | 328 | 277 | 277 | 328 | (50) | -15.4% | 328 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 23 949 | 81 766 | 30 799 | 1 962 | 18 310 | 30 799 | (12 489) | -40.6% | 30 799 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 1 094 404 | 1 246 146 | 1 228 147 | 89 772 | 1 096 465 | 1 228 147 | (131 682) | -10.7% | 1 228 147 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 143 439 | 192 985 | 172 752 | 10 570 | 113 572 | 172 752 | (59 180) | -34.3% | 172 752 |
| Vote 5 - CORPORATE SERVICES | | (25 053) | 4 303 | 5 492 | 991 | 5 271 | 5 492 | (220) | -4.0% | 5 492 |
| Vote 6 - FINANCIAL SERVICES | | 515 086 | 487 960 | 480 895 | 30 654 | 480 465 | 490 895 | (10 430) | -2.1% | 490 895 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 741 225 | 2 013 160 | 1 928 413 | 134 227 | 1 714 360 | 1 928 413 | (214 052) | -11.1% | 1 928 413 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 29 595 | 47 884 | 44 812 | 2 383 | 30 506 | 44 812 | (14 306) | -31.9% | 44 812 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 69 991 | 105 954 | 96 986 | 3 943 | 68 394 | 96 593 | (28 199) | -29.2% | 96 986 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 993 090 | 1 082 795 | 1 056 140 | 118 246 | 768 413 | 1 056 020 | (287 607) | -27.2% | 1 056 020 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 345 781 | 359 246 | 361 162 | 24 449 | 252 719 | 361 182 | (108 463) | -30.0% | 361 182 |
| Vote 5 - CORPORATE SERVICES | | 157 137 | 181 001 | 180 072 | 13 441 | 136 996 | 180 465 | (43 469) | -24.1% | 180 072 |
| Vote 6 - FINANCIAL SERVICES | | 58 748 | 110 584 | 91 859 | 9 689 | 89 945 | 91 859 | (1 914) | -2.1% | 91 859 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1 654 343 | 1 887 463 | 1 831 031 | 172 151 | 1 346 973 | 1 830 931 | (483 958) | -26.4% | 1 830 931 |
| Surplus/ (Deficit) for the year | 2 | 86 882 | 125 696 | 97 381 | (37 924) | 367 388 | 97 482 | 269 906 | 276.9% | 97 482 |

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

MONTHLY BUDGET STATEMENT FOR JUNE 2021

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

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 365 675 | 392 239 | 399 239 | 27 115 | 394 484 | 399 239 | (4 755) | -1% | 399 239 |
| Service charges - electricity revenue | | 562 275 | 707 441 | 674 441 | 52 749 | 595 981 | 674 441 | (78 460) | -12% | 674 441 |
| Service charges - water revenue | | 171 632 | 168 720 | 148 720 | 10 943 | 137 965 | 148 720 | (10 755) | -7% | 148 720 |
| Service charges - sanitation revenue | | 83 262 | 118 312 | 108 312 | 7 105 | 91 092 | 108 312 | (17 220) | -16% | 108 312 |
| Service charges - refuse revenue | | 62 957 | 78 305 | 78 305 | 5 598 | 73 160 | 78 305 | (5 155) | -7% | 78 305 |
| Service charges - other | | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 10 275 | 16 292 | 10 592 | 724 | 11 005 | 10 592 | 413 | 4% | 10 592 |
| Interest earned - external investments | | 40 472 | 37 870 | 22 870 | 1 355 | 19 515 | 22 870 | (3 355) | -15% | 22 870 |
| Interest earned - outstanding debtors | | 9 197 | 13 281 | 13 281 | 1 041 | 10 589 | 13 281 | (2 693) | -20% | 13 281 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 100 025 | 140 881 | 130 881 | 405 | 82 813 | 130 881 | (48 068) | -37% | 130 881 |
| Licences and permits | | 5 862 | 5 503 | 5 503 | 1 460 | 6 777 | 5 503 | 1 274 | 23% | 5 503 |
| Agency services | | 2 664 | 2 931 | 2 931 | 591 | 3 235 | 2 931 | 304 | 10% | 2 931 |
| Transfers and subsidies | | 160 652 | 178 547 | 207 289 | 9 262 | 199 897 | 207 289 | (7 392) | -4% | 207 289 |
| Other revenue | | 32 288 | 39 408 | 31 908 | 1 497 | 16 235 | 31 908 | (15 673) | -49% | 31 908 |
| Gains on disposal of PPE | | - | - | - | 444 | 452 | - | 452 | #DIV/0! | - |
| Total Revenue (excluding capital transfers and contributions) | | 1 607 237 | 1 899 731 | 1 834 273 | 120 290 | 1 643 191 | 1 834 273 | (191 082) | -10% | 1 834 273 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 495 905 | 579 439 | 532 497 | 41 201 | 531 339 | 532 497 | (1 158) | 0% | 532 497 |
| Remuneration of councillors | | 19 121 | 21 133 | 21 133 | 1 560 | 18 411 | 21 133 | (2 722) | -13% | 21 133 |
| Debt impairment | | 123 187 | 74 007 | 74 007 | 21 774 | 22 020 | 74 007 | (51 988) | -70% | 74 007 |
| Depreciation & asset impairment | | 191 851 | 205 628 | 200 779 | 3 | 6 | 200 779 | (200 773) | -100% | 200 779 |
| Finance charges | | 38 907 | 39 349 | 31 649 | 13 658 | 28 233 | 31 649 | (3 415) | -11% | 31 649 |
| Bulk purchases | | 445 621 | 482 196 | 451 196 | 61 632 | 371 992 | 451 196 | (79 203) | -18% | 451 196 |
| Other materials | | 30 677 | 41 706 | 45 490 | 3 783 | 49 056 | 44 784 | 4 271 | 10% | 44 784 |
| Contracted services | | 183 453 | 245 478 | 262 000 | 17 612 | 196 338 | 268 601 | (72 263) | -27% | 268 601 |
| Transfers and subsidies | | 10 855 | 10 069 | 11 073 | 593 | 10 621 | 11 073 | (452) | -4% | 11 073 |
| Other expenditure | | 115 519 | 188 459 | 201 067 | 9 647 | 118 441 | 195 213 | (76 772) | -39% | 195 213 |
| Loss on disposal of PPE | | (710) | - | - | 688 | 516 | - | 516 | #DIV/0! | - |
| Total Expenditure | | 1 654 386 | 1 887 463 | 1 830 891 | 172 151 | 1 346 973 | 1 830 931 | (483 958) | -26% | 1 830 931 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | (47 148) | 12 267 | 3 382 | (51 860) | 296 216 | 3 342 | 292 876 | 0 | 3 342 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | 124 223 | 113 429 | 84 282 | 11 281 | 58 311 | 84 282 | (25 971) | (0) | 84 282 |
| Transfers and subsidies - capital (in-kind - all) | | 10 427 | - | 11 697 | 2 648 | 12 859 | 11 697 | 1 161 | 0 | 11 697 |
| Surplus/(Deficit) after capital transfers & contributions | | 87 501 | 125 696 | 99 361 | (37 932) | 367 386 | 99 321 | | | 99 321 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 87 501 | 125 696 | 99 361 | (37 932) | 367 386 | 99 321 | | | 99 321 |
| Atributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 87 501 | 125 696 | 99 361 | (37 932) | 367 386 | 99 321 | | | 99 321 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 87 501 | 125 696 | 99 361 | (37 932) | 367 386 | 99 321 | | | 99 321 |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP at 30 June 2021. It should be noted that the figures relate to billed revenue and not cash collected.

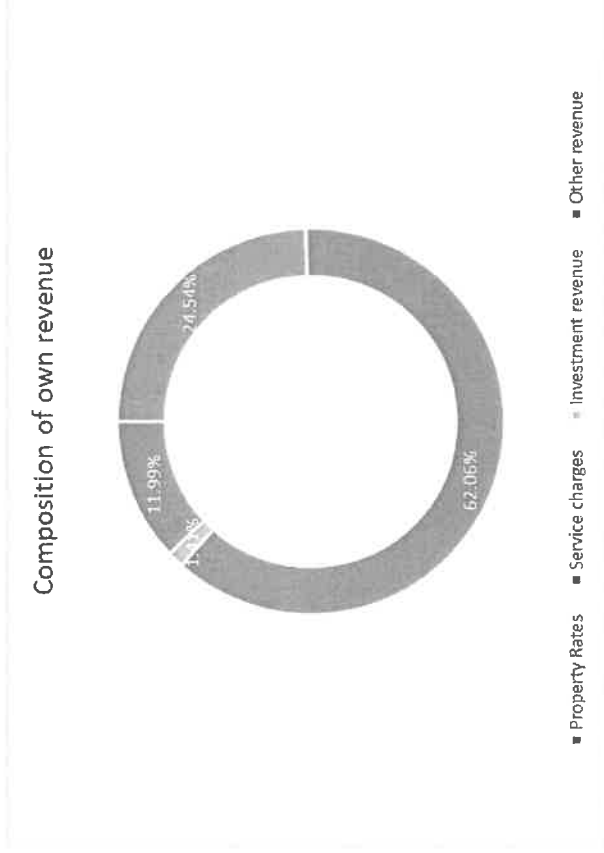
Operating Revenue by Source:

| Description | Original Budget | Adjustment Budget | YTD budget | YTD actual | YTD variance | YTD variance % | Monthly budget | Monthly actual | MTD variance | MTD variance % |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|--------------------|--------------------|--------------------|----------------|
| Revenue by Source | | | | | | | | | | |
| Property rates | 392 239 042 | 399 239 042 | 399 239 042 | 394 484 144 | (4 754 898) | -1% | 163 055 | 27 115 184 | 26 952 129 | 16529% |
| Service charges - electricity revenue | 707 441 166 | 674 441 162 | 674 441 162 | 595 981 252 | (78 459 910) | -12% | 105 091 687 | 52 748 635 | (52 343 052) | -50% |
| Service charges - water revenue | 168 720 115 | 148 720 115 | 148 720 115 | 137 965 036 | (10 755 079) | -7% | 27 240 211 | 10 943 439 | (16 296 772) | -60% |
| Service charges - sanitation revenue | 118 311 571 | 108 311 571 | 108 311 571 | 91 091 516 | (17 220 055) | -16% | 16 367 618 | 7 104 966 | (9 262 652) | -57% |
| Service charges - refuse revenue | 78 304 939 | 78 304 939 | 78 304 939 | 73 150 291 | (5 154 648) | -7% | 4 418 202 | 5 598 494 | 1 180 292 | 27% |
| Service charges - other | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 16 292 168 | 10 592 168 | 10 592 168 | 11 005 082 | 412 914 | 4% | 1 544 588 | 724 366 | (820 222) | -53% |
| Interest earned - external investments | 37 870 453 | 22 870 453 | 22 870 453 | 19 515 361 | (3 355 092) | -15% | 2 496 990 | 1 354 988 | (1 142 022) | -46% |
| Interest earned - outstanding debtors | 13 281 347 | 13 281 347 | 13 281 347 | 10 588 610 | (2 692 737) | -20% | 2 968 578 | 1 041 192 | (1 927 387) | -65% |
| Fines, penalties and forfeits | 140 880 961 | 130 880 961 | 130 880 961 | 82 813 390 | (48 067 571) | -37% | 37 355 843 | 404 919 | (36 950 924) | -99% |
| Licences and permits | 5 502 903 | 5 502 903 | 5 502 903 | 6 776 620 | 1 273 717 | 23% | 419 567 | 1 460 237 | 1 040 670 | 248% |
| Agency services | 2 930 946 | 2 930 946 | 2 930 946 | 3 235 347 | 304 401 | 10% | 188 161 | 590 616 | - | - |
| Transfers and subsidies | 178 547 000 | 207 289 254 | 207 289 254 | 199 897 249 | (7 392 005) | -4% | (25 956 811) | 9 262 337 | 35 219 148 | -136% |
| Other revenue | 39 408 264 | 31 908 262 | 31 908 262 | 16 235 285 | (15 672 977) | -49% | 10 989 760 | 1 487 360 | (9 492 401) | -86% |
| Gains on disposal of PPE | - | - | - | 451 583 | - | - | - | 443 820 | - | - |
| Total Revenue (excluding capital transfers and contributions) | 1 899 730 875 | 1 834 273 123 | 1 834 273 123 | 1 643 190 766 | (191 533 940) | -10% | 183 287 348 | 120 290 431 | -63 843 192 | -35% |

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 88.70 per cent of the R1 834 273 123 billion own revenue budget.



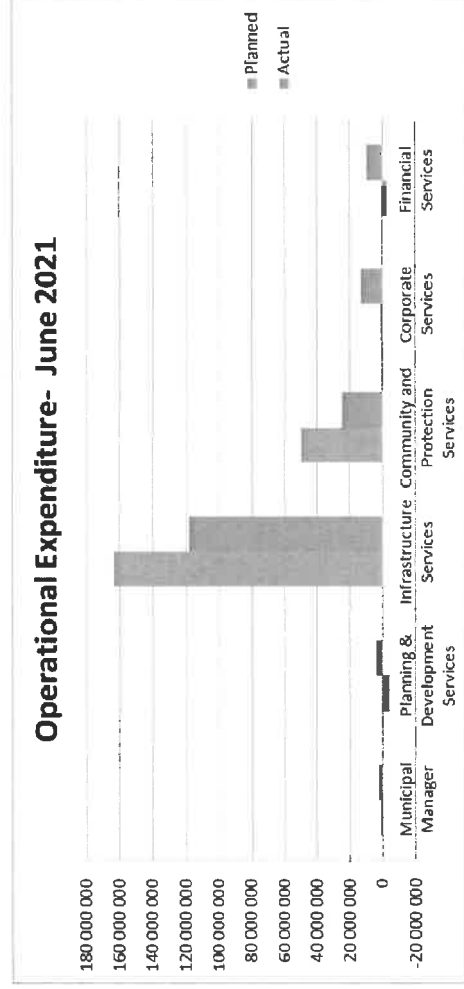
MONTHLY BUDGET STATEMENT FOR JUNE 2021

4. Operating Expenditure

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

Operating Expenditure (Per Directorate):

| Directorate | Original Budget | Adjusted Budget | Year To Date | | June 2021 | | June 2021 Variance (Actual - Plan) | Variance % |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|------------------------------------|-------------|
| | | | Planned | Actuals | Planned | Actuals | | |
| Municipal Manager | 47 883 653 | 44 811 506 | 44 811 506 | 30 505 668 | 65 569 | 2 383 211 | 2 317 642 | 3535% |
| Planning & Development Services | 105 524 846 | 96 986 122 | 96 986 122 | 68 393 884 | -3 903 034 | 3 942 610 | 7 845 644 | -201% |
| Infrastructure Services | 1 082 794 555 | 1 056 140 371 | 1 056 140 371 | 768 413 120 | 163 503 214 | 118 246 499 | (45 256 716) | -28% |
| Community and Protection Services | 359 246 177 | 361 162 417 | 361 162 417 | 252 719 160 | 49 504 645 | 24 449 044 | (25 055 602) | -51% |
| Corporate Services | 181 428 720 | 180 072 266 | 180 072 266 | 136 996 108 | 826 347 | 13 440 626 | 12 614 279 | 1527% |
| Financial Services | 110 583 964 | 91 858 500 | 91 858 500 | 89 944 627 | -3 133 092 | 9 688 704 | 12 821 795 | -409% |
| TOTALS | 1 887 461 915 | 1 831 031 182 | 1 831 031 182 | 1 346 972 567 | 206 863 650 | 172 150 693 | (34 712 957) | -17% |

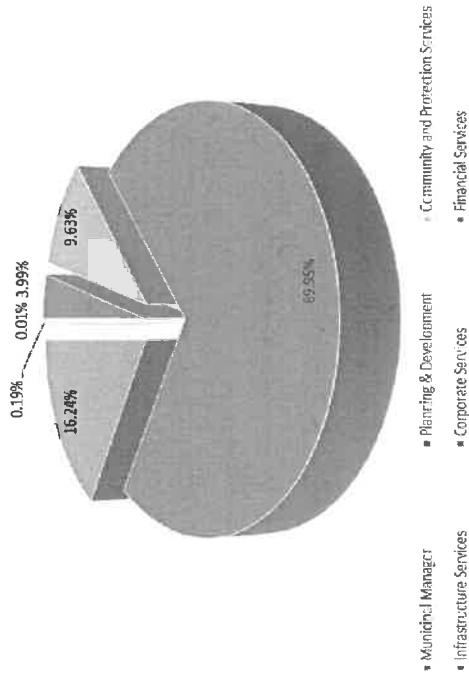


5 Capital Expenditure

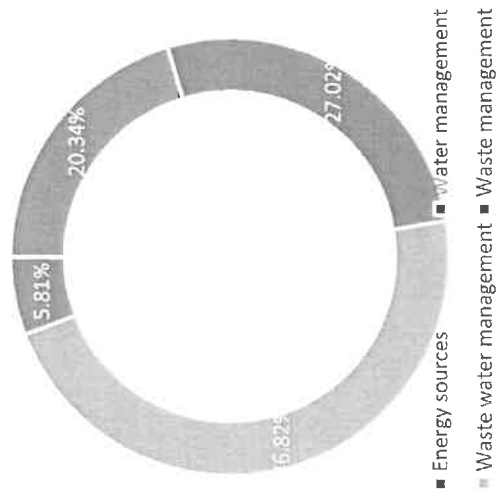
Stellenbosch municipality vested the majority of the 2020/21 capital budget in trading services (R218 272 050 or 48.09 per cent of the R453 880 004 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in waste water management infrastructure (R102 198 098 or 46.82 per cent of the R 218 272 050 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



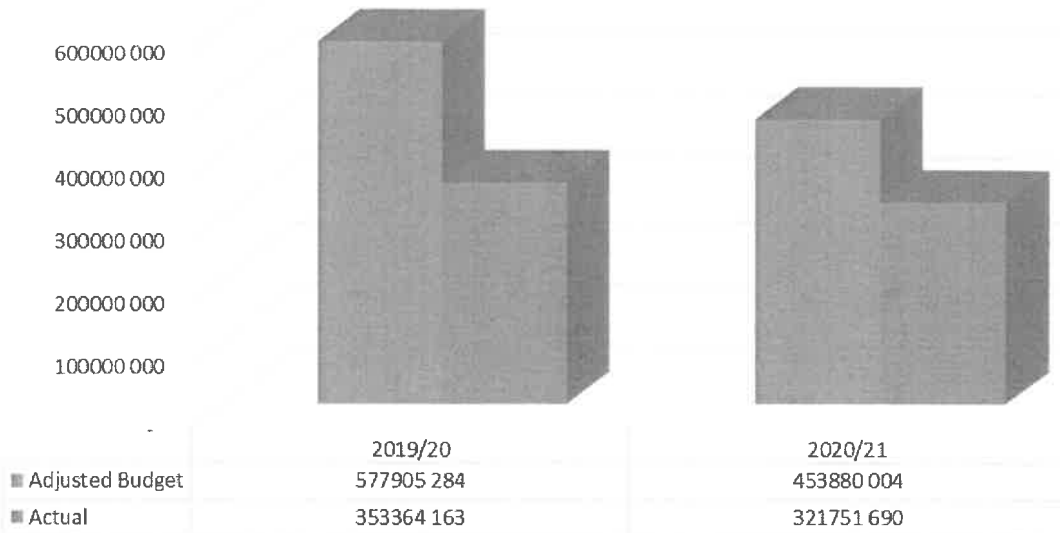
MONTHLY BUDGET STATEMENT FOR JUNE 2021

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

| Directorate | Amended Budget | Capital Expenditure | | | Year To Date Actual Spent |
|--|--------------------|---------------------|--------------------|-------------------------------------|---------------------------|
| | | Year To Date Budget | Actual Expenditure | Actuals + Commitments & Provisional | |
| Municipal Manager | 40 000 | 40 000 | 28 431 | 39 393 | 71.08% |
| Planning & Development | 18 088 077 | 18 088 077 | 3 163 500 | 7 105 351 | 17.49% |
| Community and Protection Services | 43 713 746 | 43 713 746 | 28 354 345 | 41 902 841 | 64.86% |
| Infrastructure Services | 317 493 025 | 317 493 025 | 222 012 429 | 292 595 965 | 69.93% |
| Corporate Services | 73 695 156 | 73 695 156 | 67 589 961 | 69 820 967 | 91.72% |
| Financial Services | 850 000 | 850 000 | 603 024 | 764 573 | 70.94% |
| TOTALS | 453 880 004 | 453 880 004 | 321 751 690 | 412 229 091 | 70.89% |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

Year-On-Year Capital Comparison



| Detail | 2019/20 | 2020/21 |
|-----------------|---------------|---------------|
| Adjusted Budget | 577 905 284 | 453 880 004 |
| Actual | 353 364 163 | 321 751 690 |
| Actual % Spent | 61.15% | 70.89% |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

| Vote Description | Ref | Budget Year 2020/21 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|----------------------|-----------------------|
| | | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 35 | 40 | 40 | - | 28 | 40 | (12) | -29% | 40 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 2 544 | 2 000 | 10 626 | 48 | 46 | 4 424 | (4 376) | -99% | 4 424 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 60 642 | 60 880 | 135 876 | 3 497 | 57 587 | 87 008 | (29 421) | -34% | 87 008 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 8 769 | 11 690 | 24 338 | 1 383 | 17 104 | 22 599 | (5 495) | -24% | 22 599 |
| Vote 5 - CORPORATE SERVICES | | 1 090 | 8 100 | 18 818 | 797 | 5 851 | 9 010 | (3 159) | -35% | 9 010 |
| Vote 6 - FINANCIAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | 73 080 | 82 710 | 189 698 | 5 725 | 80 619 | 123 081 | (42 462) | -34% | 123 081 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 6 279 | 10 311 | 7 462 | 796 | 3 116 | 13 654 | (10 549) | -77% | 13 654 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 229 376 | 256 380 | 181 617 | 33 830 | 164 425 | 230 485 | (66 060) | -29% | 230 485 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 22 687 | 15 950 | 19 376 | 2 717 | 11 250 | 21 115 | (9 865) | -47% | 21 115 |
| Vote 5 - CORPORATE SERVICES | | 83 854 | 9 550 | 54 877 | 690 | 61 739 | 64 685 | (2 946) | -5% | 64 685 |
| Vote 6 - FINANCIAL SERVICES | | (6 714) | 850 | 850 | 431 | 603 | 850 | (247) | -29% | 850 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 335 482 | 293 040 | 264 182 | 38 464 | 241 133 | 330 799 | (89 666) | -27% | 330 799 |
| Total Capital Expenditure | 3 | 408 562 | 375 750 | 453 880 | 44 189 | 321 752 | 453 880 | (132 128) | -29% | 453 880 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 76 264 | 18 540 | 74 585 | 1 918 | 68 221 | 74 585 | (6 364) | -9% | 74 585 |
| Executive and council | | 35 | 40 | 40 | - | 28 | 40 | (12) | -29% | 40 |
| Finance and administration | | 78 230 | 18 500 | 74 545 | 1 918 | 68 193 | 74 545 | (6 352) | -9% | 74 545 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 33 595 | 34 581 | 50 111 | 4 131 | 28 182 | 50 111 | (23 929) | -48% | 50 111 |
| Community and social services | | 1 705 | 3 190 | 2 818 | 155 | 2 062 | 2 829 | (767) | -27% | 2 829 |
| Sport and recreation | | 11 298 | 14 330 | 17 646 | 1 955 | 11 389 | 17 629 | (6 240) | -35% | 17 629 |
| Public safety | | 17 186 | 6 700 | 18 466 | 1 973 | 11 790 | 18 472 | (6 681) | -36% | 18 472 |
| Housing | | 3 405 | 10 361 | 11 182 | 48 | 942 | 11 182 | (10 240) | -92% | 11 182 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 91 027 | 108 360 | 110 912 | 7 341 | 76 335 | 111 736 | (35 401) | -32% | 111 736 |
| Planning and development | | 23 763 | 52 540 | 31 415 | 1 251 | 19 761 | 32 239 | (12 479) | -39% | 32 239 |
| Road transport | | 67 264 | 54 020 | 76 433 | 6 073 | 54 744 | 76 433 | (21 688) | -28% | 76 433 |
| Environmental protection | | - | 1 800 | 3 064 | 17 | 1 830 | 3 064 | (1 234) | -40% | 3 064 |
| Trading services | | 205 675 | 214 270 | 218 272 | 30 798 | 151 013 | 217 447 | (68 434) | -31% | 217 447 |
| Energy sources | | 45 332 | 43 475 | 44 399 | 22 337 | 40 001 | 44 399 | (4 398) | -10% | 44 399 |
| Water management | | 31 495 | 53 380 | 58 984 | 1 214 | 22 341 | 53 900 | (31 559) | -59% | 53 900 |
| Waste water management | | 100 922 | 109 670 | 102 198 | 7 140 | 79 306 | 107 282 | (27 976) | -26% | 107 282 |
| Waste management | | 27 926 | 7 745 | 12 592 | 107 | 9 365 | 11 867 | (2 502) | -21% | 11 867 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 408 562 | 375 750 | 453 880 | 44 189 | 321 752 | 453 880 | (132 128) | -29% | 453 880 |
| Funded by: | | | | | | | | | | |
| National Government | | 62 049 | 63 690 | 57 481 | 10 578 | 57 974 | 57 481 | 493 | 1% | 57 481 |
| Provincial Government | | 65 676 | 49 739 | 26 800 | (354) | 8 031 | 26 800 | (18 770) | -70% | 26 800 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | 151 | 31 912 | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 127 877 | 145 341 | 84 282 | 10 225 | 66 005 | 84 282 | (18 277) | -22% | 84 282 |
| Public contributions & donations | | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | 13 471 | 102 780 | 120 000 | 12 751 | 69 763 | 120 000 | (50 237) | -42% | 120 000 |
| Internally generated funds | | 248 240 | 127 630 | 249 598 | 21 373 | 185 984 | 249 598 | (63 614) | -25% | 249 598 |
| Total Capital Funding | | 389 588 | 375 750 | 453 880 | 44 349 | 321 752 | 453 880 | (132 128) | -29% | 453 880 |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

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

| Project | Budget 2020/21 | Amount Unspent | % Unspent |
|--|----------------|----------------|-----------|
| Enkanini Planning | 3 000 000 | 3 000 000 | 100.00% |
| Establishment of Informal Trading Sites: Kayamandi | 4 287 007 | 4 287 007 | 100.00% |
| Kayamandi Town Centre: Planning (±700 units) | 1 000 000 | 1 000 000 | 100.00% |
| La Motte Old Forest Station (±430 services & ±430 units) | 1 200 000 | 1 200 000 | 100.00% |
| Northern Extension: Feasibility | 3 400 000 | 3 400 000 | 100.00% |

The Directorate planned to spend an amount of R18 088 077 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 163 500. This resulted in a preliminary under spending of R14 924 577.

5.2 Community and Protection Services

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

| Project | Budget 2020/21 | Amount Unspent | % Unspent |
|--|----------------|----------------|-----------|
| Upgrading of Stellenbosch Fire Station | 4 476 209 | 4 476 209 | 100.00% |
| Upgrading of swimming pool | 2 958 879 | 2 219 042 | 75.00% |
| Urban Forestry: Vehicle Fleet | 1 424 926 | 882 832 | 61.96% |
| Skate Board Park | 1 516 282 | 1 293 010 | 85.28% |
| Install and Upgrade CCTV/ LPR Cameras In WC024 | 3 860 000 | 1 342 825 | 34.79% |

The Directorate planned to spend an amount of R43 713 746. The year-to-date actuals expenditure incurred amounted to R28 354 345. This resulted in a preliminary under spending of R15 359 401.

5.3 Infrastructure Services

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

| Project | Budget 2020/21 | Amount Unspent | % Unspent |
|---|----------------|----------------|-----------|
| Bulk Sewer Outfall: Jamestown | 29 499 970 | 13 929 498 | 47.22% |
| Bulk water supply Klipmuts | 11 751 157 | 5 713 763 | 48.62% |
| New Reservoir Rosendal | 14 173 975 | 12 505 769 | 88.23% |
| Taxi Rank: Franschhoek | 10 913 904 | 6 024 381 | 55.20% |
| Upgrade of WWTW: Pniel & Decommissioning of Franschhoek | 62 962 319 | 6 866 220 | 10.91% |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

The Directorate planned to spend an amount of R317 493 025. The year to date actuals expenditure incurred amounted to R222 012 429. This resulted in a preliminary under spending of R95 480 596.

5.4 Corporate Services

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

| Project | Budget 2020/21 | Amount Unspent | % Unspent |
|--|-----------------------|-----------------------|------------------|
| Purchase and Replacement of Computer/software and Peripheral devices | 1 953 956 | 526 943 | 26.97% |
| Purchasing of land | 46 960 585 | 736 585 | 1.57% |
| Structural Improvement: General | 2 397 244 | 860 434 | 35.89% |
| Upgrading of New Office Space: Ryneveld Street | 1 800 000 | 1 800 000 | 100.00% |
| Upgrading of Stellenbosch Town Hall | 2 848 787 | 1 001 847 | 35.17% |

The Directorate planned to spend an amount of R73 695 156. The year-to-date actuals expenditure incurred amounted to R67 589 961. This resulted in a preliminary under spending of R6 105 195.

MONTHLY BUDGET STATEMENT FOR JUNE 2021

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

| Description | NT Code | Budget Year 2020/21 | | | | | | | | | 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 Dya | 151-180 Dya | 181 Dya-1 Yr | Over 1Yr | Total | | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 14 497 | 3 355 | 4 069 | 76 203 | - | - | - | - | 98 114 | 76 203 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 36 281 | 1 598 | 870 | 13 488 | - | - | - | - | 52 237 | 13 488 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 20 263 | 1 177 | 978 | 27 358 | - | - | - | - | 49 786 | 27 358 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 7 185 | 713 | 470 | 20 631 | - | - | - | - | 28 999 | 20 631 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 5 260 | 557 | 554 | 24 589 | - | - | - | - | 30 970 | 24 589 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 454 | 210 | 898 | 9 143 | - | - | - | - | 10 705 | 9 143 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 994 | 190 | 222 | 10 666 | - | - | - | - | 12 071 | 10 666 | - | - |
| Total By Income Source | 2000 | 84 953 | 7 800 | 8 051 | 182 088 | - | - | - | - | 282 892 | 182 088 | - | - |
| 2019/20 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 4 654 | 1 214 | 521 | 2 933 | - | - | - | - | 9 322 | 2 933 | - | - |
| Commercial | 2300 | 12 412 | 174 | 170 | 16 091 | - | - | - | - | 28 846 | 16 091 | - | - |
| Households | 2400 | 51 349 | 5 419 | 5 676 | 138 356 | - | - | - | - | 200 800 | 138 356 | - | - |
| Other | 2500 | 16 539 | 993 | 1 684 | 24 708 | - | - | - | - | 43 924 | 24 708 | - | - |
| Total By Customer Group | 2600 | 84 953 | 7 800 | 8 051 | 182 088 | - | - | - | - | 282 892 | 182 088 | - | - |

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

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

| Description | NT Code | Budget Year 2020/21 | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------------|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
| R thousands | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | 2 749 | - | - | - | - | - | - | - | 2 749 |
| PAYE deductions | 0300 | 7 738 | - | - | - | - | - | - | - | 7 738 |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 130 460 | - | - | - | - | - | - | - | 130 460 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 140 947 | - | - | - | - | - | - | - | 140 947 |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

7 Investments

| ACC. NR | BANK | Type/ Period | INTEREST RATE | MATURITY DATE | OPENING BALANCE AS AT 1 JULY 2020 | May | | June | | TOTAL INVESTMENTS/ WITHDRAWALS | INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW | INTEREST ACCRUED YTD. | CLOSING BALANCE YTD |
|-------------------------|----------------------|----------------|---------------|---------------|-----------------------------------|------------------------|--------|------------------------|--------|--------------------------------|---|-----------------------|-----------------------|
| | | | | | | WITHDRAW | INVEST | WITHDRAW | INVEST | | | | |
| | ABSA BANK | | | | | | | | | | | | |
| '9354572592 | A#2592 | CALL | 6.700% | CALL | 20 978 743.64 | | | | | (21 255 268.40) | | 276 524.75 | (0.01) |
| '2079161942 | A#942 | FIXED / 6 Mths | 6.690% | 12-Oct-20 | 101 411 335.07 | | | | | (103 299 178.08) | | 1 887 863.01 | 0.00 |
| 9360655689 | A#689 | CALL | 4.600% | | | 15 000 080.00 | | 90 135 357.26 | | (4 135 437.26) | 183 494.22 | 4 135 437.26 | (0.00) |
| | | | | | 122 390 058.71 | 15 000 080.00 | | 90 135 357.26 | | 128 689 883.74 | 183 494.22 | 6 299 825.02 | 0.01 |
| | ENB | | | | | | | | | | | | |
| 74877638964 | F#8964 | FIXED / 5 Mths | 4.240% | 26-Apr-21 | | | | | | (2 526 575.34) | | 2 526 575.34 | 0.00 |
| | | | | | | | | | | 2 526 575.34 | | 2 526 575.34 | 0.00 |
| | NEDBANK | | | | | | | | | | | | |
| 037881123974/...008 | N#008 | CALL | 3.750% | CALL | 46 239 984.67 | | | | | (46 342 726.03) | | 42 743.37 | 0.01 |
| 037881123974/...019 | N#019 | FIXED / 8 MTHS | 7.650% | 27-Oct-20 | 123 143 855.62 | | | | | (126 111 616.44) | | 2 967 780.82 | (0.00) |
| 037881123974/...020 | N#020 | FIXED / 6 MTHS | 4.640% | 10-Aug-21 | | | | | | 70 000 000.00 | 266 958.90 | 1 263 605.48 | 71 263 605.48 |
| 037881123974/...021 | N#021 | FIXED / 7 MTHS | 4.820% | 26-Nov-21 | | | | | | 90 000 000.00 | 356 547.95 | 736 865.75 | 90 736 865.75 |
| | | | | | 169 443 820.28 | | | | | (12 454 342.47) | 623 506.85 | 5 010 993.42 | 162 000 471.24 |
| | STANDARD BANK | | | | | | | | | | | | |
| 258489367-025 | S#025 | CALL ACCOUNT | 6.750% | CALL ACCOUNT | 21 958 157.17 | | | | | (22 200 686.72) | | 242 529.65 | 0.10 |
| 258489367-030 | S#030 | FIXED 9 MONTHS | 7.600% | 27-Nov-20 | 82 082 191.78 | | | | | (84 497 534.25) | | 2 415 342.47 | (0.00) |
| 258489367-031 | S#031 | FIXED 3 MONTHS | 4.250% | 29-Jul-21 | | | | | | 60 000 000.00 | 209 589.04 | 433 350.68 | 60 433 350.68 |
| | | | | | 104 040 348.95 | | | | | (46 698 220.97) | 209 589.04 | 3 091 022.80 | 60 433 350.78 |
| INVESTMENT TOTAL | | | | | 395 874 227.94 | (15 000 080.00) | | (90 135 357.26) | | (190 369 022.52) | 1 016 590.11 | 16 928 416.59 | 222 433 622.01 |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

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

| Investments by maturity Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|----------|----------------------|----------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|
| | | Yrs/Months | | | | | | | |
| R thousands | | | | | | | | | |
| Municipality | | | | | | | | | |
| N#019- Nedbank | | 8M | Deposits - Bank (03) | 27/11/2020 | - | 7.65% | (0) | - | (0) |
| S#025- Standard Bank | | CALL ACCOU | Deposits - Bank (03) | CALL ACCOU | - | 6.75% | 0 | - | 0 |
| S#030- Standard Bank | | 9M | Deposits - Bank (03) | 27/10/2020 | - | 7.60% | (0) | - | (0) |
| A#2592 - ABSA | | CALL ACCOU | Deposits - Bank (03) | CALL ACCOU | - | 6.70% | (0) | - | (0) |
| A#942- ABSA | | 6M | Deposits - Bank (03) | 15/05/2020 | - | 6.69% | 0 | - | 0 |
| N#008 - Nedbank | | CALL ACCOU | Deposits - Bank (03) | CALL ACCOU | - | 3.75% | (0) | - | (0) |
| A#689- ABSA | | CALL ACCOU | Deposits - Bank (03) | CALL ACCOU | 183 | 4.60% | 89 952 | (90 135) | (0) |
| F#8964 - FNB | | 5M | Deposits - Bank (03) | 26/04/2021 | - | 4.24% | 0 | - | 0 |
| N#020 | | 6M | Deposits - Bank (03) | 10/08/2021 | 267 | 4.64% | 70 997 | - | 71 264 |
| N#021 | | 7M | Deposits - Bank (03) | 26/11/2021 | 357 | 4.82% | 90 380 | - | 90 737 |
| S#031 | | 3M | Deposits - Bank (03) | 29/07/2021 | 210 | 4.25% | 60 224 | - | 60 433 |
| Municipality sub-total | | | | | 1 017 | | 311 552 | (90 135) | 222 434 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 1 017 | | 311 552 | (90 135) | 222 434 |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

8 Borrowings

| Lending Institution | Balance 1/06/2021 | Received June 2021 | Interest Capitalised June 2021 | Capital Repayments June 2021 | Balance 31/06/2021 | Percentage | Sinking Funds (R'000) |
|---------------------|-------------------|--------------------|--------------------------------|------------------------------|--------------------|------------|-----------------------|
| DBSA @ 9.25% | (0) | - | - | - | (0) | 9.25% | |
| DBSA@ 11.1% | 14 737 966 | - | - | 1 313 397 | 13 424 569 | 11.10% | |
| DBSA@ 10.25% | 43 364 848 | - | - | 3 050 523 | 40 314 325 | 10.25% | |
| DBSA @ 9.74% | 76 220 842 | - | - | 2 774 346 | 73 446 495 | 9.74% | |
| NEBANK @ 9.70% | 144 722 892 | - | - | 5 730 773 | 138 992 119 | 9.70% | |
| NEBANK @ 6.73% | | 102 779 511 | | | 102 779 511 | 6.73% | |
| | 279 046 548 | 102 779 511 | - | 12 869 040 | 368 957 019 | | |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

9 Allocations and grant receipts and expenditure

| | TOTAL 2019/20 INCLUSIVE OF ROLL OVER AMOUNTS | EXPECTED ALLOCATION | ACCUMULATED ACTUAL RECEIPTS | ACCUMULATED ACTUAL EXPENDITURE | ACTUAL MONTHLY EXPENDITURE | ACTUAL MONTHLY RECEIPTS | UNSPENT CONDITIONAL GRANTS | % OF RECEIPTS SPENT TO DATE | % OF GAZETTED ALLOCATIONS SPENT TO DATE |
|--|---|------------------------|-----------------------------------|--------------------------------------|----------------------------------|-------------------------------|----------------------------------|--------------------------------------|---|
| OPERATING & CAPITAL GRANTS | | | | | | | | | |
| Unconditional Grant: Equitable Share | 170 632 000 | 170 632 000 | 170 632 000 | 67 557 355 | 9 224 485 | - | 103 074 645 | 39.59% | 39.59% |
| Grand Total (Unconditional Grants) | 170 632 000 | 170 632 000 | 170 632 000 | 67 557 355 | 9 224 485 | - | 103 074 645 | 39.59% | 39.59% |
| EPWP Integrated Grant for Municipalities | 4 961 000 | 4 961 000 | 4 961 000 | 4 967 600 | 1 356 160 | - | (6 600) | 100.13% | 100.13% |
| Local Government Financial Management Grant | 1 550 000 | 1 550 000 | 1 550 000 | 1 562 144 | 34 757 | - | (12 144) | 100.78% | 100.78% |
| Integrated National Electrification Programme (Municipal) Grant | 12 000 000 | 12 000 000 | 12 000 000 | 12 668 769 | 11 093 757 | - | (668 769) | 105.57% | 105.57% |
| Integrated Urban Development Grant | 46 906 000 | 46 906 000 | 46 906 000 | 46 729 837 | 404 973 | - | 176 163 | 99.62% | 99.62% |
| LGSETA Funding | 376 400 | 376 400 | 62 600 | 138 960 | 138 960 | - | (76 360) | 221.98% | 0.00% |
| DBSA Grant | 1 827 853 | 1 827 853 | - | 1 535 859 | 785 859 | - | (1 535 859) | 0.00% | 84.03% |
| Community Development Workers Operational Support Grant | 93 296 | 56 000 | 56 000 | 39 031 | 25 444 | - | 54 265 | 41.84% | 41.84% |
| Library Services: Conditional Grant | 13 077 000 | 13 077 000 | 13 077 000 | 10 776 025 | 1 100 316 | - | 2 300 975 | 82.40% | 82.40% |
| Human Settlements Development Grant | 31 994 416 | 31 829 000 | 25 431 202 | 13 099 315 | (353 580) | 1 199 984 | (7 382 753) | 51.18% | 40.94% |
| Title Deeds Restoration Grant | 1 839 711 | - | - | 643 826 | 156 520 | - | 1 195 885 | 35.00% | 35.00% |
| Municipal Accreditation and Capacity Building Grant | 238 000 | 238 000 | 238 000 | - | - | - | 238 000 | 0.00% | 0.00% |
| Financial Management Capacity Building Grant | 660 097 | 300 000 | 300 000 | 495 346 | 495 346 | - | 164 751 | 75.04% | 75.04% |
| LG Graduate Internship Grant | 73 655 | - | - | 73 655 | - | - | - | 100.00% | 100.00% |
| Maintenance and Construction of Transport Infrastructure | 450 000 | 450 000 | - | - | - | - | - | 0.00% | 0.00% |
| Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU) | - | - | - | - | - | - | - | - | - |
| Integrated Transport Planning | 4 000 000 | 4 000 000 | 4 000 000 | - | - | - | 4 000 000 | 0.00% | 0.00% |
| Cape Winelands District Grant | 600 000 | 600 000 | 600 000 | - | - | - | 600 000 | 0.00% | 0.00% |
| Safety Initiative Implementation-whole of society approach (WOSA) | 2 030 541 | - | - | 1 879 929 | 36 184 | - | 150 612 | 92.58% | 92.58% |
| Cape Winelands District Tourism grant | 440 000 | 440 000 | 440 000 | 440 000 | 63 700 | 440 000 | - | 100.00% | 100.00% |
| La Colline funding | 100 000 | 100 000 | 100 000 | - | - | - | 100 000 | 0.00% | 0.00% |
| Blaauwklippen housing project | 369 715 | 200 000 | - | - | - | - | - | - | - |
| Housing consumer education | 68 010 | - | - | - | - | - | 369 715 | 0.00% | 0.00% |
| Khaya Lam Free Market Foundation | 102 000 | - | - | - | - | - | 68 010 | 0.00% | 0.00% |
| Other sources | 288 184 | - | - | - | - | - | 102 000 | 0.00% | 0.00% |
| Department of sport and recreational facilities | 67 669 | - | - | - | - | - | 288 184 | 0.00% | 0.00% |
| National Lottery | 307 361 | - | - | - | - | - | - | 100.00% | 0.00% |
| Grand total (Conditional Grants) | 124 420 908 | 118 911 263 | 109 721 802 | 95 050 297 | 15 338 397 | 1 639 984 | 433 436 | 82.40% | 76.27% |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

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

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

| Description | Ref | 2019/20 | | | | Budget Year 2020/21 | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------|---------------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 143 163 | 156 315 | 178 568 | - | 178 568 | 177 143 | 1 425 | 0.8% | 178 568 |
| Operational Revenue:General Revenue:Equitable Share | | 136 177 | 149 804 | 170 632 | - | 170 632 | 170 632 | - | | 170 632 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 5 227 | 4 961 | 4 961 | - | 4 961 | 4 961 | - | | 4 961 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 550 | 1 550 | 1 550 | - | 1 550 | 1 550 | - | | 1 550 |
| Municipal Disaster Grant [Schedule 5B] | | 209 | - | - | - | - | - | - | | - |
| Integrated Urban Development Grant | | - | - | 1 425 | - | 1 425 | - | 1 425 | #DIV/0! | 1 425 |
| Provincial Government: | | 14 565 | 21 791 | 21 691 | - | 23 858 | 25 977 | (2 119) | -8.2% | 25 977 |
| Community Development Workers Operational Support Grant | | 112 | 56 | 56 | - | 56 | - | 56 | #DIV/0! | - |
| Financial Management Capacity Building Grant | | 380 | 400 | 300 | - | 300 | 25 977 | (25 677) | -98.8% | 25 977 |
| Human Settlements Development Grant | | - | 7 570 | 7 570 | - | 10 242 | - | 10 242 | #DIV/0! | - |
| Libraries, Archives and Museums | 4 | 12 454 | 13 077 | 13 077 | - | 13 022 | - | 13 022 | #DIV/0! | - |
| Local Government Support Grant | 4 | 900 | - | - | - | - | - | - | | - |
| LGSETA Bursary Fund | 4 | - | - | - | - | - | - | - | | - |
| WC Financial Management Support Grant | 4 | 255 | - | - | - | - | - | - | | - |
| LG Graduate Internship Grant | 4 | 80 | - | - | - | - | - | - | | - |
| Maintenance and Construction of Transport Infrastructure | 4 | 384 | 450 | 450 | - | - | - | - | | - |
| | 4 | - | - | - | - | - | - | - | | - |
| Municipal Accreditation and Capacity Building Grant | 4 | - | 238 | 238 | - | 238 | - | 238 | #DIV/0! | - |
| Waste Water Infrastructure - Maintenance | 4 | - | - | - | - | - | - | - | | - |
| Water Supply Infrastructure - Maintenance | 4 | - | - | - | - | - | - | - | | - |
| District Municipality: | | 472 | 440 | 540 | 440 | 540 | 540 | - | | 540 |
| All Grants | | 472 | 440 | 440 | 440 | 440 | 540 | (100) | -18.5% | 540 |
| Tourism | | - | - | 100 | - | 100 | - | - | | - |
| Other grant providers: | | - | - | 376 | 139 | 143 | 1 828 | (1 685) | -92.2% | 2 204 |
| LG SETA Bursary Fund | | - | - | 376 | - | 4 | 1 828 | (1 824) | -99.8% | 1 828 |
| Total Operating Transfers and Grants | 5 | 158 200 | 178 546 | 201 175 | 579 | 203 109 | 205 488 | (2 379) | -1.2% | 207 289 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 49 683 | 63 690 | 57 481 | - | 57 481 | 28 693 | 28 788 | 100.3% | 57 481 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 11 797 | 16 200 | 12 000 | - | 12 000 | 8 000 | 4 000 | 50.0% | 12 000 |
| Municipal Infrastructure Grant [Schedule 5B] | | 37 886 | - | - | - | - | - | - | | - |
| Municipal Water Infrastructure Grant [Schedule 5B] | | - | - | - | - | - | - | - | | - |
| Integrated Urban Development Grant | | - | 47 490 | 45 481 | - | 45 481 | 20 693 | 24 788 | 119.8% | 45 481 |
| Provincial Government: | | 8 836 | 49 739 | 26 635 | 1 200 | 19 844 | 26 800 | (6 956) | -26.0% | 26 800 |
| Human Settlements Development Grant | | 6 736 | 46 139 | 21 980 | 1 200 | 15 189 | 26 745 | (11 556) | -43.2% | 26 745 |
| Libraries, Archives and Museums | | - | - | 55 | - | 55 | - | 55 | #DIV/0! | - |
| Regional Socio-Economic Project/Violence through urban upgrading (RSEPV/PUU) | | 1 500 | 4 000 | 4 000 | - | 4 000 | - | 4 000 | #DIV/0! | - |
| Integrated Transport Planning | | 600 | 600 | 600 | - | 600 | - | 600 | #DIV/0! | - |
| Road Infrastructure | | - | - | - | - | - | - | - | | - |
| Sports and Recreation | | - | - | - | - | - | - | - | | - |
| Waste Water Infrastructure | | - | - | - | - | - | - | - | | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | | - |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| All Grants | | - | - | - | - | - | - | - | | - |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | | - |
| Total Capital Transfers and Grants | 5 | 58 519 | 113 429 | 84 116 | 1 200 | 77 325 | 55 494 | 21 832 | 39.3% | 84 282 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 216 719 | 291 975 | 285 291 | 1 779 | 280 434 | 260 982 | 19 452 | 7.5% | 291 571 |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

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

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 18 761 | 156 315 | 178 868 | 11 536 | 75 512 | 28 764 | 46 748 | 162.5% | 27 339 |
| Operational Revenue:General Revenue:Equitable Share | | 11 696 | 149 804 | 170 632 | 9 224 | 67 557 | 20 828 | 46 729 | 224.4% | 20 828 |
| Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B) | | 5 117 | 4 961 | 4 961 | 1 356 | 4 968 | 4 961 | 7 | 0.1% | 4 961 |
| Infrastructure Skills Development Grant (Schedule 5B) | | 191 | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant (Schedule 5B) | | 1 550 | 1 550 | 1 550 | 35 | 1 562 | 1 550 | 12 | 0.8% | 1 550 |
| Municipal Disaster Grant (Schedule 5B) | | 209 | - | - | - | - | - | - | - | - |
| Municipal Systems Improvement Grant | | (2) | - | - | - | - | - | - | - | - |
| Integrated Urban Development Grant | | - | - | 1 425 | 921 | 1 425 | 1 425 | - | - | - |
| LGSETA Bursary Fund | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | 21 791 | 21 691 | 1 100 | 15 845 | 10 903 | 4 942 | 45.3% | 25 992 |
| Community Development Workers Operational Support Grant | | - | 56 | 56 | - | - | - | - | - | - |
| Financial Management Capacity Building Grant | | - | 400 | 300 | - | - | 10 903 | (10 903) | -100.0% | 25 992 |
| Human Settlements Development Grant | | - | 7 570 | 7 570 | - | 5 124 | - | 5 124 | #DIV/0! | - |
| Libraries, Archives and Museums | | - | 13 077 | 13 077 | 1 100 | 10 721 | - | 10 721 | #DIV/0! | - |
| Local Government Support Grant | | - | - | - | - | - | - | - | - | - |
| LGSETA Bursary Fund | | - | - | - | - | - | - | - | - | - |
| WC Financial Management Support Grant | | - | - | - | - | - | - | - | - | - |
| LG Graduate Internship Grant | | - | - | - | - | - | - | - | - | - |
| Maintenance and Construction of Transport Infrastructure | | - | 450 | 450 | - | - | - | - | - | - |
| Cape Winelands District Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Accreditation and Capacity Building Grant | | - | 238 | 238 | - | - | - | - | - | - |
| Regional Socio-Economic Project/violence through urban upgrading (RSEPNPUU) | | - | - | - | - | - | - | - | - | - |
| Spatial Development framework | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | 472 | 440 | 2 571 | 100 | 2 320 | 293 | 2 027 | 690.9% | 540 |
| Safety Initiative Implementation-whole of society approach (WOSA) | | 472 | 440 | 440 | 64 | 440 | 293 | 147 | 50.0% | 540 |
| Cape Winelands Grant | | - | - | 2 031 | 36 | 1 880 | - | - | - | - |
| | | - | - | 100 | - | - | - | - | - | - |
| Other grant providers: | | - | - | 2 204 | 925 | 1 675 | 441 | 1 234 | 279.9% | 2 204 |
| DBSA | | - | - | 1 828 | 786 | 1 536 | 75 | 1 461 | 1940.2% | 376 |
| LG SETA Bursary Fund | | - | - | 376 | 139 | 139 | 366 | (227) | -62.0% | 1 828 |
| Total operating expenditure of Transfers and Grants: | | 19 233 | 178 546 | 205 033 | 13 661 | 95 351 | 40 401 | 54 950 | 136.0% | 56 075 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 62 049 | 63 690 | 57 481 | 10 578 | 57 974 | 57 481 | 493 | 0.9% | 57 481 |
| Integrated National Electrification Programme (Municipal Grant) (Schedule 5B) | | 15 163 | 16 200 | 12 000 | 11 094 | 12 669 | 12 000 | 669 | 5.6% | 12 000 |
| Municipal Infrastructure Grant (Schedule 5B) | | 46 886 | - | - | - | - | - | - | - | - |
| Municipal Water Infrastructure Grant (Schedule 5B) | | - | - | - | - | - | - | - | - | - |
| Integrated Urban Development Grant | | - | 47 490 | 45 481 | (516) | 45 305 | 45 481 | (176) | -0.4% | 45 481 |
| Provincial Government: | | 65 676 | 49 739 | 26 800 | (354) | 8 030 | 26 800 | (18 770) | -70.0% | 26 800 |
| Libraries, Archives and Museums | | - | - | 55 | - | 55 | 55 | (0) | -0.6% | 55 |
| Human Settlements Development Grant | | 65 676 | 45 139 | 22 145 | (354) | 7 976 | 26 745 | (18 770) | -70.2% | 26 745 |
| Integrated Transport Planning | | - | 600 | 600 | - | - | - | - | - | - |
| Regional Socio-Economic Project/violence through urban upgrading (RSEPNPUU) | | - | 4 000 | 4 000 | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| All Grants | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | 151 | - | - | - | - | - | - | - | 249 598 |
| Departmental Agencies and Accounts | | 151 | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 127 877 | 113 429 | 84 282 | 10 225 | 66 004 | 84 282 | (18 277) | -21.7% | 333 860 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 147 110 | 291 975 | 289 315 | 23 886 | 161 355 | 124 683 | 36 673 | 29.4% | 389 955 |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

Supporting Table SC7 (2) Monthly Budget Statement – expenditure against approved roll-overs

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

| Description | Ref | Budget Year 2020/21 | | | | YTD variance % |
|---|-----|---------------------------|----------------|---------------|----------------|----------------|
| | | Approved Rollover 2019/20 | Monthly actual | YearTD actual | YTD variance | |
| R thousands | | | | | | |
| EXPENDITURE | | | | | | |
| Operating expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | |
| Provincial Government: | | 2 311 | 677 | 1 252 | (1 059) | -45.8% |
| Community Development Workers Operational Support Grant | | 37 | 25 | 39 | 2 | 4.7% |
| Financial Management Capacity Building Grant | | 360 | 495 | 495 | 135 | 37.6% |
| Human Settlements Development Grant | | | - | - | - | |
| LG Graduate Internship Grant | | 74 | - | 74 | - | |
| Title Deeds Restoration Grant | | 1 840 | 157 | 644 | (1 196) | -65.0% |
| District Municipality: | | 2 031 | - | - | (2 031) | -100.0% |
| All Grants | | 2 031 | - | - | (2 031) | -100.0% |
| Other grant providers: | | - | - | - | - | |
| Departmental Agencies and Accounts | | - | - | - | - | |
| Foreign Government and International Organisations | | - | - | - | - | |
| Households | | - | - | - | - | |
| Non-profit Institutions | | - | - | - | - | |
| Private Enterprises | | - | - | - | - | |
| LG SETA Bursary Fund | | - | - | - | - | |
| Higher Educational Institutions | | - | - | - | - | |
| Parent Municipality / Entity | | - | - | - | - | |
| Total operating expenditure of Approved Roll-overs | | 4 341 | 677 | 1 252 | (3 089) | -71.2% |
| Capital expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | - | - | - | - | |
| Municipal Infrastructure Grant [Schedule 5B] | | - | - | - | - | |
| Municipal Water Infrastructure Grant [Schedule 5B] | | - | - | - | - | |
| Municipal Disaster Relief Grant | | - | - | - | - | |
| Municipal Emergency Housing Grant | | - | - | - | - | |
| Integrated Urban Development Grant | | - | - | - | - | |
| Provincial Government: | | - | - | - | - | |
| Human Settlements Development Grant | | - | - | - | - | |
| Libraries, Archives and Museums | | - | - | - | - | |
| Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU) | | - | - | - | - | |
| Integrated Transport Planning | | - | - | - | - | |
| District Municipality: | | - | - | - | - | |
| All Grants | | - | - | - | - | |
| Other grant providers: | | - | - | - | - | |
| Departmental Agencies and Accounts | | - | - | - | - | |
| Foreign Government and International Organisations | | - | - | - | - | |
| Total capital expenditure of Approved Roll-overs | | - | - | - | - | |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 4 341 | 677 | 1 252 | (3 089) | -71.2% |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

10 Employee related costs

| Employee - Related Costs | Original Budget | Adjustments Budget | Year-to-date Budget | Year-to-date Actual | % Variance | Monthly Budget | Monthly Actual | % Variance |
|--------------------------------------|--------------------|--------------------|---------------------|---------------------|------------|-------------------|-------------------|-------------|
| Basic Salary and Wages | 339 270 102 | 317 661 925 | 317 661 925 | 336 815 081 | 6% | 38 900 197 | 28 706 782 | -26% |
| Bonus | 29 815 702 | 26 115 702 | 26 115 702 | 25 408 253 | -3% | 21 000 | 1 268 228 | 5939% |
| Acting and Post Related Allowances | 1 544 833 | 1 544 833 | 1 544 833 | 421 215 | -73% | 63 251 | -6 589 | -110% |
| Non Structured | 35 891 131 | 32 891 131 | 32 891 131 | 31 339 582 | -5% | 2 498 290 | 989 495 | -60% |
| Standby Allowance | 15 561 395 | 11 957 310 | 11 957 310 | 13 643 577 | 14% | 2 498 290 | -143 696 | -106% |
| Travel or Motor Vehicle | 15 586 207 | 11 623 991 | 11 623 991 | 9 254 131 | -20% | 1 498 290 | 897 233 | -40% |
| Accommodation, Travel and Incidental | 410 871 | 410 871 | 410 871 | 13 888 | -97% | 800 | 2 795 | 249% |
| Bargaining Council | 241 838 | 241 838 | 241 838 | 335 778 | 39% | 23 515 | 28 971 | 23% |
| Cellular and Telephone | 1 143 313 | 1 143 313 | 1 143 313 | 1 878 170 | 64% | 132 555 | 208 090 | 57% |
| Current Service Cost | 7 762 777 | 5 762 777 | 5 762 777 | 9 121 167 | 0% | 857 102 | 780 604 | -9% |
| Essential User | 732 117 | 664 531 | 664 531 | 729 161 | 10% | 75 000 | 60 327 | -20% |
| Entertainment | 128 048 | 128 048 | 128 048 | - | 0% | - | - | 0% |
| Fire Brigade | 2 864 717 | 2 864 717 | 2 864 717 | 2 642 771 | -8% | 230 000 | 226 242 | -2% |
| Group Life Insurance | 4 252 794 | 4 252 794 | 4 252 794 | 4 248 961 | 0% | 300 000 | 421 854 | 41% |
| Housing Benefits | 3 164 837 | 3 164 837 | 3 164 837 | 2 772 696 | -12% | 245 000 | 242 010 | -1% |
| Interest Cost | 22 368 457 | 13 368 457 | 13 368 457 | - | 0% | - | - | 0% |
| Leave Gratuity | - | - | - | - | 0% | - | - | 0% |
| Leave Pay | 2 246 376 | 2 246 376 | 2 246 376 | 2 483 876 | 11% | 72 000 | 151 323 | 110% |
| Long Term Service Awards | 1 067 046 | 1 067 046 | 1 067 046 | 88 708 | -92% | - | 35 695 | 0% |
| Medical | 27 962 039 | 27 962 039 | 27 962 039 | 25 302 955 | -10% | 2 498 290 | 2 316 026 | -7% |
| Non-pensionable | 914 001 | 914 001 | 914 001 | 80 701 | -91% | 7 000 | 4 992 | -29% |
| Pension | 58 058 040 | 58 058 040 | 58 058 040 | 54 547 370 | -6% | 4 498 290 | 4 697 055 | 4% |
| Scarcity Allowance | 1 643 789 | 1 643 789 | 1 643 789 | 1 630 175 | -1% | 130 000 | 133 129 | 2% |
| Shift Additional Remuneration | 2 026 274 | 2 026 274 | 2 026 274 | 3 855 145 | 90% | 390 000 | -189 159 | -149% |
| Structured | 1 580 462 | 1 580 462 | 1 580 462 | 2 309 567 | 46% | 326 512 | 106 351 | -67% |
| Unemployment Insurance | 3 201 919 | 3 201 919 | 3 201 919 | 2 415 634 | -25% | 250 142 | 262 805 | 5% |
| Totals | 579 439 085 | 532 497 021 | 532 497 021 | 531 338 561 | 0% | 55 515 523 | 41 200 564 | -26% |

MONTHLY BUDGET STATEMENT FOR JUNE 2021

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

| Summary of Employee and Councillor remuneration | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 12 108 | 13 710 | 13 710 | 1 038 | 12 149 | 13 710 | (1 561) | -11% | 13 710 |
| Pension and UIF Contributions | | 559 | 848 | 848 | - | - | 848 | (848) | -100% | 848 |
| Medical Aid Contributions | | 215 | 92 | 92 | - | - | 92 | (92) | -100% | 92 |
| Motor Vehicle Allowance | | 4 331 | 4 947 | 4 947 | 364 | 4 356 | 4 947 | (591) | -12% | 4 947 |
| Cellphone Allowance | | 1 754 | 1 339 | 1 339 | 146 | 1 751 | 1 339 | 412 | 31% | 1 339 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 155 | 197 | 197 | 13 | 155 | 197 | (43) | -22% | 197 |
| Sub Total - Councillors | | 19 121 | 21 133 | 21 133 | 1 560 | 18 411 | 21 133 | (2 722) | -13% | 21 133 |
| % increase | 4 | | 10.5% | 10.5% | | | | | | 10.5% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | 3 | 5 410 | 7 532 | 7 532 | 404 | 4 979 | 7 532 | (2 554) | -34% | 7 532 |
| Pension and UIF Contributions | | 179 | 1 374 | 1 374 | - | - | 1 374 | (1 374) | -100% | 1 374 |
| Medical Aid Contributions | | 24 | 235 | 235 | - | - | 235 | (235) | -100% | 235 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 710 | 300 | 300 | 1 156 | 1 190 | 300 | 890 | 297% | 300 |
| Motor Vehicle Allowance | | 161 | 1 188 | 1 188 | - | - | 1 188 | (1 188) | -100% | 1 188 |
| Cellphone Allowance | | 51 | 132 | 132 | - | - | 132 | (132) | -100% | 132 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 0 | 61 | 61 | (0) | 0 | 61 | (61) | -100% | 61 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | 21 200 | - | - | 781 | 9 121 | - | 9 121 | #DIV/0! | - |
| Sub Total - Senior Managers of Municipality | | 27 735 | 10 822 | 10 822 | 2 340 | 15 290 | 10 822 | 4 467 | 41% | 10 822 |
| % increase | 4 | | -61.0% | -61.0% | | | | | | -61.0% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 316 733 | 331 738 | 310 130 | 28 303 | 331 836 | 310 130 | 21 707 | 7% | 310 130 |
| Pension and UIF Contributions | | 51 074 | 59 886 | 59 886 | 4 960 | 56 963 | 59 886 | (2 923) | -5% | 59 886 |
| Medical Aid Contributions | | 23 313 | 27 727 | 27 727 | 2 316 | 25 303 | 27 727 | (2 424) | -9% | 27 727 |
| Overtime | | 52 117 | 55 059 | 48 455 | 763 | 51 148 | 48 455 | 2 693 | 6% | 48 455 |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 9 133 | 14 398 | 10 436 | 897 | 9 254 | 10 436 | (1 182) | -11% | 10 436 |
| Cellphone Allowance | | 1 579 | 1 011 | 1 011 | 208 | 1 878 | 1 011 | 867 | 86% | 1 011 |
| Housing Allowances | | 2 916 | 3 165 | 3 165 | 242 | 2 773 | 3 165 | (392) | -12% | 3 165 |
| Other benefits and allowances | | 32 923 | 42 188 | 38 420 | 984 | 34 321 | 38 420 | (4 099) | -11% | 38 420 |
| Payments in lieu of leave | | (2) | 2 246 | 2 246 | 151 | 2 484 | 2 246 | 238 | 11% | 2 246 |
| Long service awards | | 6 | 72 | 72 | 36 | 89 | 72 | 16 | 23% | 72 |
| Post-retirement benefit obligations | 2 | (21 622) | 31 126 | 20 126 | - | - | 20 126 | (20 126) | -100% | 20 126 |
| Sub Total - Other Municipal Staff | | 468 170 | 568 617 | 521 675 | 38 860 | 516 049 | 521 675 | (5 626) | -1% | 521 675 |
| % increase | 4 | | 21.5% | 11.4% | | | | | | 11.4% |
| Total Parent Municipality | | 515 026 | 600 572 | 553 630 | 42 760 | 549 749 | 553 630 | (3 880) | -1% | 553 630 |