



STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

QUARTERLY BUDGET MONITORING REPORT

4th Quarter 2023/24



QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending June 2024 has been prepared in accordance with Section 52 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required quarterly statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of June 2024.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

Signature

A handwritten signature in black ink, appearing to read 'G. Mettler', is written over a horizontal line.

Date: 24 July 2024

To Council

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required report on the implementation of the budget and the financial situation of Stellenbosch Municipality reflecting the particulars of the third quarter of the financial year 2023/24.

The submission of this report forms part of my general responsibilities as the Mayor of Stellenbosch Municipality. The purpose of the report serves to inform Council on the financial affairs of Stellenbosch Municipality and to enable Council to fulfil its oversight responsibility in this regard.


.....
Advocate G M van Deventer
Executive Mayor
Date: 24 July 2024

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

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1. Recommendations

These recommendations are linked to the responsibilities of the Mayor under Section 52 of the MFMA.

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

2. Executive Summary

2.1 Introduction

The mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by Section 52(d) of the Municipal Finance Management Act to submit a report on the implementation of the budget and the financial situation of the Municipality, to the Council within 30 days after end of each quarter.

This report is a summary of the main budget issues arising from the monitoring process. It compares the implementation of the budget to the commitments/promises made and contained in the Service Delivery and Budget Implementation Plan (SDBIP) and is intended to inform and enable the Council with a view of giving effect to Council's oversight responsibility.

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 2024. 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 it will be materially 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 2024.

2.2 Summary of 2023/24 budget progress / implementation

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

The above figures are explained in more detail throughout this report.

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	504 799 865	2 258 348 868	2 284 927 328
Adjustment Budget	491 726 021	2 360 663 230	2 320 260 757
Plan to Date (SDBIP)	491 726 021	2 360 663 230	2 320 260 757
Actual	359 118 236	1 902 963 727	2 304 026 670
Variance to SDBIP	(132 607 785)	(457 699 503)	(16 234 087)
Year to date % Variance to SDBIP	-26,97%	-19,39%	-0,70%

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

3. Operating Revenue

The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 4th Quarter of 2023/24.

Operating Revenue by Source

Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET
Exchange Revenue		
Service charges - Electricity	913 669 187,00	913 669 187,00
Service charges - Water	185 621 843,00	171 866 497,00
Service charges - Waste Water Management	108 646 667,00	113 677 435,00
Service charges - Waste management	107 653 574,00	107 653 574,00
Sale of Goods and Rendering of Services	22 189 670,00	22 123 608,00
Agency services	3 357 697,00	3 617 114,00
Interest earned from Receivables	15 412 628,00	17 323 717,00
Interest earned from Current and Non Current	41 192 661,00	44 167 517,50
Rental from Fixed Assets	10 603 901,00	13 013 749,00
Licence and permits	7 871 599,00	7 993 809,00
Operational Revenue	19 345 609,00	47 544 383,00
Non-Exchange Revenue		
Property rates	473 588 918,00	473 588 918,00
Fines, penalties and forfeits	131 570 078,00	155 565 187,00
Transfer and subsidies - Operational	240 910 500,00	225 163 265,00
Interest	3 292 796,00	3 292 796,00
Other Gains	-	-
Total Revenue (excluding capital transfers and contributions)	2 284 927 328	2 320 260 757

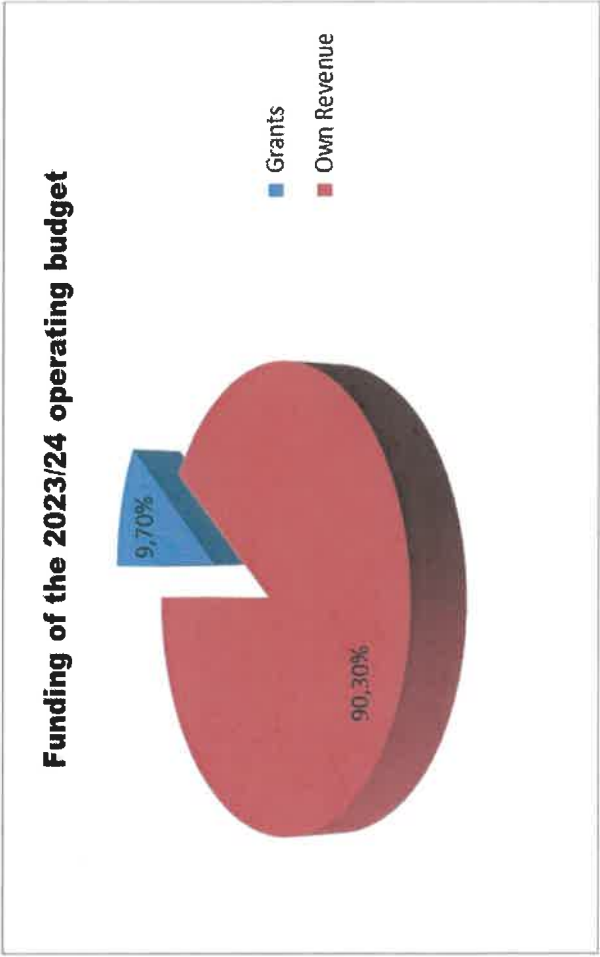
QUARTER 4 2023/24			
PLANNED	ACTUAL	VAR	
262 029 325	215 848 075	18%	
42 367 581	53 099 915	-25%	
30 619 900	27 828 902	9%	
30 059 798	21 980 398	27%	
6 122 502	8 687 496	-42%	
1 358 455	2 107 677	-1	
5 221 329	5 784 935	-11%	
10 124 128	14 623 722	-44%	
5 548 736	2 176 291	61%	
2 609 225	3 289 413	-26%	
30 179 062	16 586 930	45%	
99 084 087	103 443 687	-4%	
66 891 702	62 570 089	6%	
206 196 899	62 782 133	70%	
874 526	1 075 629	-23%	
-	-	0%	
799 287 255	601 885 294	25%	

QUARTER 4 2022/23			
PLANNED	ACTUAL	VAR	
218 586 852	210 731 575	4%	
24 039 218	20 063 128	17%	
28 038 200	25 259 551	10%	
49 338 708	22 535 914	54%	
-	-	0%	
754 608	1 161 938	-54%	
5 313 225	5 739 270	-8%	
7 593 849	12 679 781	-67%	
3 234 150	2 208 482	32%	
		0%	
		0%	
85 695 355	94 338 369	-10%	
47 152 394	43 138 279	9%	
63 990 523	9 908 619	85%	
		0%	
541 079 881	487 348 384	9,93%	

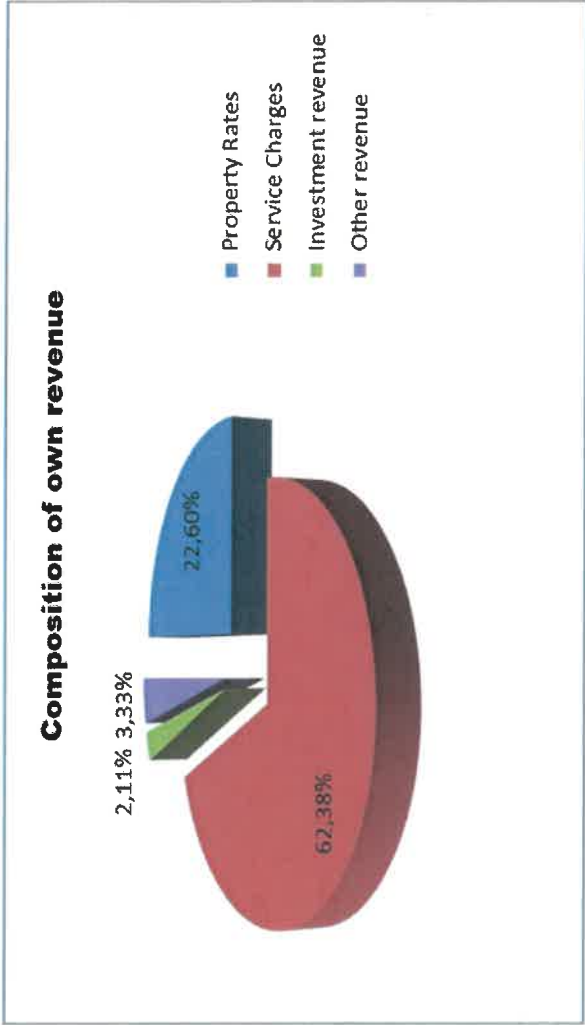
NB: - The “year to date” actual for income refers to the total billed and earnings for the year and not actual receipts/collections.

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

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



Own revenue consists mainly of service charges at 62.38 per cent of the 2 095 097 492 billion own revenue budget.



4. Operating Expenditure

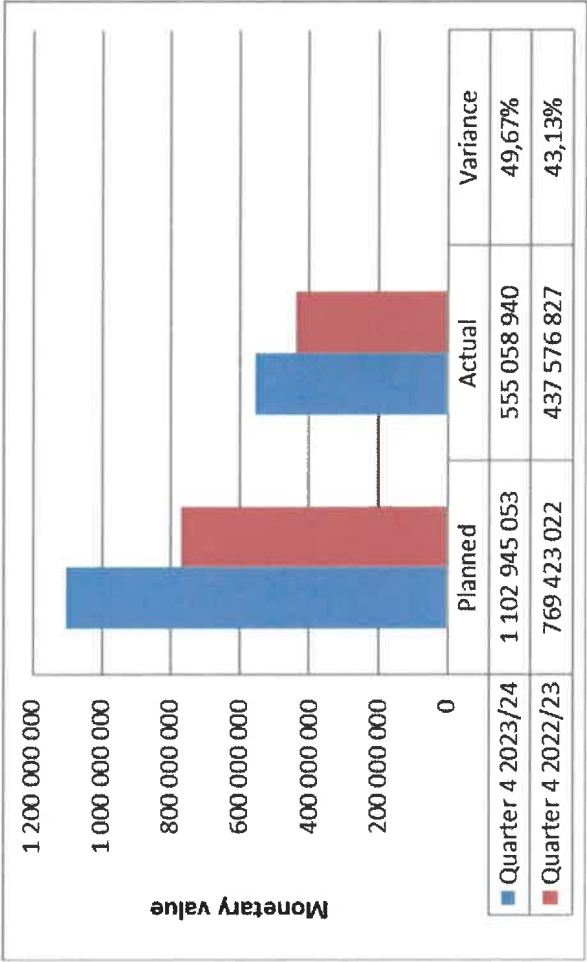
The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 4th Quarter of 2023/24.

Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 4 2023/24		QUARTER 4 2022/23	
			PLANNED	ACTUALS	PLANNED	ACTUALS
Municipal Manager	17 841 031	16 463 100	9 882 185	4 351 620	8 069 211	3 982 522
Planning & Development	93 402 566	88 000 618	34 585 907	24 398 137	29 217 600	18 947 271
Infrastructure Services	1 366 656 493	1 444 056 004	645 642 580	366 938 529	442 175 442	284 985 936
Community and Protection Services	422 902 773	484 000 277	252 257 912	83 955 255	164 558 458	71 304 023
Corporate Services	234 756 698	211 408 189	114 602 008	51 469 081	91 456 229	36 565 272
Financial Services	122 789 307	116 435 042	45 974 461	23 946 318	33 946 082	21 791 803
TOTALS	2 258 348 868	2 360 363 230	1 102 945 053	555 058 940	769 423 022	437 576 827

During the third quarter of the financial year the directorates spent R555 058 940, 49% less than the planned expenditure. At the same period last year, the directorate spent R437 576 827, 43% less than the planned expenditure.

QUARTERLY BUDGET STATEMENT FOR JUNE 2024



The year on year comparison for the fourth quarter is 50.33% actual spending rate of the planned operating budget for the financial year 2023/24, compared to a 56.87% actual spending rate for the same period in the previous financial year.

5. Capital Expenditure

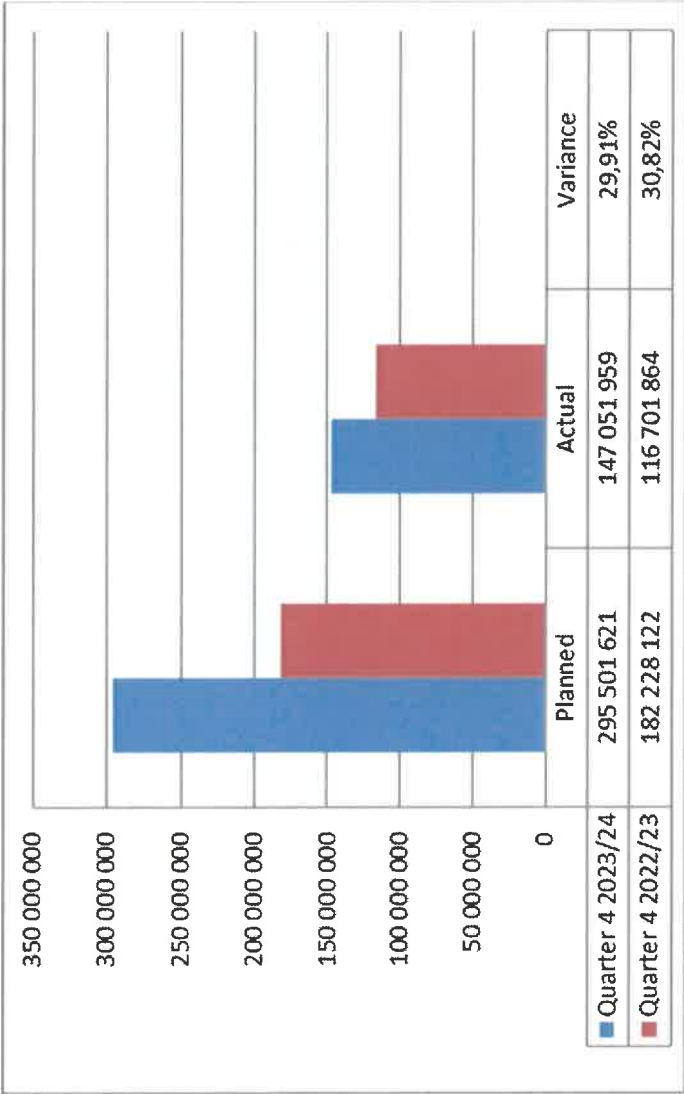
The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 4th Quarter of 2023/24.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	40 000	40 000
Planning & Development	9 043 500	4 619 500
Infrastructure Services	436 423 363	413 449 960
Community and Protection Services	24 642 002	37 114 547
Corporate Services	33 901 000	34 583 166
Financial Services	750 000	1 918 848
TOTALS	504 799 865	491 726 021

QUARTER 4 2023/24		
PLANNED	ACTUAL EXPENDITURE	VAR %
-	4 552	-
3 718 127	2 542 272	-32%
234 441 187	118 314 026	-50%
28 929 840	16 116 380	-44%
28 029 238	10 019 930	-64%
383 229	54 800	-86%
295 501 621	147 051 959	-50%

QUARTER 4 2022/23		
PLANNED	ACTUAL EXPENDITURE	VAR %
6 000	-	100%
5 830 842	4 019 859	-31%
139 742 632	95 987 034	-31%
21 281 499	7 983 122	-62%
13 601 792	8 422 711	-38%
1 765 357	289 138	-84%
182 228 122	116 701 864	-36%

QUARTERLY BUDGET STATEMENT FOR JUNE 2024



The year-on-year comparison for the end of the fourth quarter is [R147 051 959/ R491 726 021] 29.91% of the total capital budget of R491 726 021 for the 2023/24 financial year compared to a [R116 701 864/ R378 709 141] 30.82% spending rate for the same period in the previous financial year.

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

6. Investments and Borrowings

6.1 Investments

ACC. NR	BANK	Type / Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2023	QUARTER 4		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE QUARTER UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
93-6748-9415 20-8097-3316 20-8103-0741 20-8116-1722 20-8139-2381 20-8145-2323	ABSA BANK				97 732 102,17	100 000 000,00	(105 000 000,00)	(47 126 500,00)	925 709,41	5 688 816,56	56 294 418,72
	A#9415	CALL	7,000%	14-Jul-23	51 253 219,18	-	-	(51 405 479,45)		152 260,27	0,00
	A#3316	FIXED/4 MTHS	8,550%	19-Jul-23	71 246 000,00	-	-	(71 536 164,38)		290 164,38	0,00
	A#0741	FIXED/3 MTHS	8,550%	08-Jan-24	-	-	-	(4 583 958,83)		4 583 958,85	0,02
	A#1722	FIXED/6 MTHS	9,780%	07-Oct-24	-	-	-	160 000 000,00	3 853 413,70	7 283 375,34	167 283 375,34
	A#2381	FIXED/9 MTHS	9,660%	12-Jun-24	-	-	(103 073 972,60)	(3 073 972,60)	1 844 383,56	3 073 972,60	0,00
03/7881123974/...024 03/7881123974/...025 03/7881123974/...026 03/7881123974/...028 03/7881123974/...030 03/7881123974/...031 03/7881123974/...032	NEDBANK				220 231 321,34	100 000 000,00	(208 073 972,60)	(17 726 075,27)	6 623 506,67	21 072 548,01	223 577 794,09
	N#024	FIXED / 12 MTHS	5,800%	12-Oct-22	-	-	-				
	N#025	FIXED / 6 MTHS	6,100%	22-Sep-22	-	-	-				
	N#026	FIXED / 12 MTHS	7,950%	21-Jun-23	(0,01)	-	-				
	N#028	FIXED / 12 MTHS	9,050%	13-Oct-23	106 471 369,86	-	-	(109 050 000,00)		2 578 630,14	0,00
	N#030	FIXED / 12 MTHS	9,540%	15-Mar-24	102 796 657,53	-	-	(109 540 000,00)		6 743 342,47	0,00
76204315420	FNB				209 268 027,39	-	-	(43 108 353,02)	4 396 324,59	21 847 389,13	188 007 063,50
	F#5420	FIXED 3 MNTHS	9,000%	17-Jan-24	-	-	-	(2 663 013,69)		2 663 013,70	0,01
					-	-	-	(2 663 013,69)		2 663 013,70	0,01
					-	-	-				
					-	-	-				
					-	-	-				
258489367-039 258489367-040 258489367-041	SBSA				-	-	-				
	S#039	CALL	8,250%		-	-	-	(913 121,92)		913 121,92	(0,00)
	S#040	FIXED 2 MNTHS	9,075%		-	-	(101 541 506,85)	(1 541 506,85)	1 243 150,68	1 541 506,85	(0,00)
	S#041	FIXED 3 MNTHS	9,150%		-	100 000 000,00	-	100 000 000,00	426 164,38	426 164,38	100 426 164,38
INVESTMENT TOTAL					429 499 348,73	200 000 000,00	(309 615 479,45)	34 047 929,25	12 689 146,34	48 463 743,99	512 011 021,98

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

6.2 Borrowings

Lending Institution	Balance 1/04/2024	Received Quarter 4	Interest Capitalised Quarter 4	Capital Repayments Quarter 4	Balance 30/06/2024	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	5 724 978	-	-	1 806 473	3 918 505	11,10%	
DBSA@ 10.25%	22 670 551	-	-	4 093 661	18 576 891	10,25%	
DBSA @ 9.74%	57 707 669	-	-	3 659 471	54 048 197	9,74%	
NEBANK @ 9.70%	106 199 843	-	-	7 470 892	98 728 950	9,70%	
NEBANK @ 8.8%	84 690 827	-	-	4 057 255	80 633 572	6,73%	
STANDARD BANK @ 11.00%	130 883 478	-	-	4 875 573	126 007 906	11,00%	
NEDBANK @9.70%	67 178 969	-	-	2 189 840	64 989 129	9,70%	
NEDBANK @10,71%	-	137 446 093	-	-	137 446 093	10,71%	
TOTAL	475 056 315	137 446 093	-	28 153 166	584 349 243		

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

7. Allocations and grant receipts and expenditure for the 3rd Quarter of 2023/24

OPERATING & CAPITAL GRANTS	TOTAL 2022/23	EXPECTED ALLOCATION	OPENING BALANCE 1 JULY 2023	CAPITAL DEBTORS	ACCUMULATE D ACTUAL RECEIPTS	ACCUMULATE D ACTUAL EXPENDITURE	QUARTER 4 RECEIPTS	QUARTER 4 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 30 JUNE 2024
Unconditional Grant: Equitable Share	200 841 000	200 841 000	-	-	200 841 000	132 371 515	-	33 004 658	68 469 485
Grand Total (Unconditional Grants)	200 841 000	200 841 000	-	-	200 841 000	132 371 515	-	33 004 658	68 469 485
EPWP Integrated Grant for Municipalities	4 519 000	4 519 000	-	-	4 519 000	4 519 000	-	1 948 622	-
Local Government Financial Management Grant	1 550 000	1 550 000	-	-	1 550 000	529 181	-	216 143	1 020 819
Integrated National Electrification Programme (Municipal) Grant	20 000 000	20 000 000	-	-	20 000 000	18 426 885	-	8 518 342	1 573 115
Integrated Urban Development Grant	59 410 000	59 410 000	-	-	59 410 000	53 822 996	-	21 643 500	5 587 004
LGSETA Funding	-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant	30 132 000	30 132 000	-	-	30 132 000	5 869 239	-	5 869 239	24 262 761
Community Development Workers Operational Support Grant	38 000	38 000	-	-	38 000	38 000	-	35 490	-
Community Library Service Grant	15 591 483	11 252 000	4 339 483	-	11 252 000	9 525 380	-	4 679 924	1 726 620
Library services replacement funding	180 000	180 000	-	-	180 000	152 002	-	-	-
Human Settlements Development Grant	2 694 444	2 504 603	189 841	6 538 088	3 442 397	2 156 438	1 945 990	1 080 564	1 285 959
Informal Settlements Upgrading Partnership Grant: Provinces	15 582 665	14 350 000	1 232 665	2 334 804	9 438 260	7 534 439	-	2 684 389	1 903 821
Title Deeds Restoration Grant	1 503 000	1 503 000	-	-	505 062	519 341	-	-	-14 279
Municipal Accreditation and Capacity Building Grant	245 000	245 000	-	-	245 000	245 000	245 000	-	0
Western Cape Municipal Energy Resilience Grant (WC MER Grant)	244 000	244 000	-	-	244 000	-	-	244 000	244 000
Financial Management Capability Grant	240 766	200 000	40 766	-	200 000	240 766	-	-	-345 000
Maintenance and Construction of Transport Infrastructure	345 000	345 000	-	450 000	-	345 000	-	249 495	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/PUU)	1 000 000	1 000 000	-	-	1 000 000	641 165	-	362 753	358 835
Cape Winelands District Grant	500 000	-	500 000	-	-	-	-	-	-
Cape Winelands community safety grant	200 000	200 000	-	-	138 000	119 700	138 000	119 700	18 300
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	6 175 000	-	6 175 000	-	-	5 901 167	-	-	-5 901 167
Khaya Lam Free Market Foundation	102 000	-	102 000	-	258 000	-	-	-	258 000
Grand total (Conditional Grants)	160 252 358	147 672 603	12 579 755	9 322 892	142 551 719	110 585 700	2 328 990	47 652 160	31 978 787

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

8. Personnel Expenditure

In terms of Section 66 of the MFMA, all expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits must be reported to council.

Employee - Related Costs	Original Budget	Adjustments Budget	Quarter 4 Budget	Quarter 4 Actual	YTD Budget	YTD Actual	YTD %
Basic Salary and Wages	371 654 806	362 602 855	129 664 203	98 800 621	363 922 222	368 960 042	102%
Bonus	29 944 562	31 242 155	16 250 977	1 287 679	31 242 155	27 472 506	88%
Acting and Post Related Allowances	828 139	852 226	447 858	64 241	852 226	444 593	52%
Non Structured	38 106 984	40 740 266	13 917 690	12 136 076	40 740 266	41 185 610	101%
Standby Allowance	13 941 228	14 821 927	5 311 575	3 902 091	14 821 927	13 668 277	92%
Travel or Motor Vehicle	12 005 630	12 826 635	5 427 216	2 417 714	12 826 635	9 728 571	76%
Accommodation, Travel and Incidental	39 540	1 367 111	149 525	125 569	47 744	82 881	6%
Bargaining Council	160 407	215 178	60 699	97 727	215 178	336 472	156%
Cellular and Telephone	2 745 713	2 989 730	1 281 732	593 704	2 989 730	2 272 716	76%
Current Service Cost	6 060 476	6 060 476	3 535 276	-	6 060 476	-	0%
Essential User	656 632	819 483	243 539	218 537	819 483	873 983	107%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	3 082 530	3 082 530	1 079 815	743 293	3 082 530	2 935 532	95%
Group Life Insurance	5 271 974	5 767 920	1 770 653	1 875 415	5 767 920	7 541 150	131%
Housing Benefits	3 057 120	3 232 190	1 253 480	694 766	3 232 190	2 759 931	85%
Interest Cost	19 795 274	19 795 274	11 547 244	-	19 795 274	-	0%
Leave Gratuity	7 522 722	7 522 722	4 388 252	-	7 522 722	-	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	1 401 297	-	2 402 222	-	0%
Medical	28 434 382	30 528 169	11 938 994	7 662 269	30 528 169	32 216 847	106%
Non-pensionable	228 827	244 107	125 946	7 724	244 107	54 343	22%
Pension	61 143 718	65 030 845	24 275 609	15 088 326	65 030 845	60 581 595	93%
Scarcity Allowance	823 560	1 517 679	155 152	334 447	1 517 679	2 254 764	149%
Shift Additional Remuneration	4 414 274	4 608 129	1 602 689	1 333 029	4 608 129	10 203 464	221%
Structured	2 583 399	2 583 399	848 099	979 622	2 583 399	2 798 095	108%
Unemployment Insurance	2 789 430	2 982 569	1 172 999	691 011	2 982 569	2 657 355	89%
Totals	617 693 549	623 835 797	237 850 519	149 053 861	623 835 797	589 028 726	94%

During the fourth quarter of the financial year the directorates spent R149 053 861, 37.33% less than the planned expenditure of R237 850 519. The largest underspending was noted for Incidental costs.

9. Withdrawals

Consolidated Quarterly Report for period 01/04/2024 to 30/06/2024				
Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
Monthly	Provincial Government Western Cape VERSO Group Insurance and Sanlam Group Insurance	17 839 521	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Acting Director: Community and Protection Services
Monthly		2 150 627	Group Insurance. S11(e) (ii) Investment in accordance with the Cash Management and Investment Policy.	Council
Ad Hoc	Investment Management	200 000 000	S11(h)	Accounting Officer (Municipal Manager)

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

10. Cost Containment Reporting

Cost Containment In - Year Report													
Measures	Original Budget	Amended Budget	Quarter 1		Quarter 2		Quarter 3		Quarter 4		YTD		Saving/ (Over spending)
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Total YTD Budget	Total YTD Actual	
Use of consultants	47 012 591	23 989 518	5 995 595	1 468 631	4 466 964	2 875 733	2 400 300	772 912	14 048 463	2 619 128	21 610 332	10 710 998	10 899 334
Vehicles used for political office -beare	-	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation, Travel and incidental cos	14 764 079	14 641 137	3 267 571	208 500	3 059 071	2 735 768	715 819	511 263	6 407 878	2 095 301	14 560 680	11 520 550	3 040 131
Sponsorships, events and catering	3 241 938	4 145 724	349 512	183 640	165 872	2 595 987	336 349	5 100	2 634 473	422 605	4 344 853	3 812 416	532 437
Communication	15 797 204	15 281 102	1 389 496	1 667 164	277 668	3 823 564	1 034 655	1 265 207	6 729 389	2 621 649	15 281 102	11 879 931	3 401 170
Other related expenditure items	45 453 089	47 982 594	11 073 361	19 890	11 053 471	12 332 121	974 665	588 172	16 420 958	9 629 590	48 004 164	54 216 909	6 212 745
Grand Total	126 268 901	106 040 075	22 015 535	3 547 825	19 467 710	23 328 517	2 839 761	3 142 655	46 241 161	17 328 273	103 801 131	92 140 804	11 660 328

The largest year to date overspending was noted for other related expenditure items of which the largest component relates to Overtime: Shift Additional Remuneration.

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11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2022/23	Budget Year 2023/24							
	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	452 019	473 589	473 589	34 489	484 454	473 589	10 866	2%	473 589
Service charges	1 138 698	1 315 591	1 306 867	104 539	1 273 030	1 306 867	(33 836)	-3%	1 306 867
Investment revenue	42 250	41 193	44 168	4 578	57 312	44 168	13 144	30%	44 168
Transfers and subsidies - Operational	211 107	240 911	225 163	6 722	216 025	225 163	(9 138)	-4%	225 163
Other own revenue	257 943	213 644	270 474	34 034	273 205	270 474	2 731	1%	270 474
Total Revenue (excluding capital transfers and contributions)	2 102 017	2 284 927	2 320 261	184 361	2 304 027	2 320 261	(16 234)	-1%	2 320 261
Employee costs	542 779	617 694	623 836	55 095	589 029	623 836	(34 807)	-6%	623 836
Remuneration of Councillors	22 765	22 097	22 097	1 761	24 375	22 097	2 279	10%	22 097
Depreciation and amortisation	233 255	220 283	239 799	20 353	217 238	239 799	(22 561)	-9%	239 799
Interest	59 928	59 688	65 163	24 039	49 186	65 163	(15 977)	-25%	65 163
Inventory consumed and bulk purchases	608 174	736 842	730 251	55 426	640 974	730 551	(89 577)	-12%	730 251
Transfers and subsidies	17 758	20 636	25 819	1 789	20 442	25 819	(5 377)	-21%	25 819
Other expenditure	477 363	581 109	653 399	33 887	361 721	653 399	(291 678)	-45%	653 399
Total Expenditure	1 962 024	2 258 349	2 360 363	192 352	1 902 964	2 360 663	(457 700)	-19%	2 360 363
Surplus/(Deficit)	139 993	26 578	(40 102)	(7 990)	401 063	(40 402)	441 465	-1093%	(40 102)
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	135 828	19 314	91 099	135 828	(44 729)	-33%	135 828
Transfers and subsidies - capital (in-kind)	23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	240 328	130 434	95 726	11 323	492 162	95 426	396 736	416%	95 726
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	240 328	130 434	95 726	11 323	492 162	95 426	396 736	416%	95 726
Capital expenditure & funds sources									
Capital expenditure	321 583	504 800	491 727	69 059	359 118	491 727	(132 609)	-27%	491 727
Capital transfers recognised	116 345	127 974	155 586	20 398	103 308	155 586	(52 278)	-34%	155 586
Borrowing	84 534	200 000	146 884	23 029	123 996	146 884	(22 888)	-16%	146 884
Internally generated funds	120 704	176 826	189 257	25 632	131 815	189 257	(57 442)	-30%	189 257
Total sources of capital funds	321 583	504 800	491 727	69 059	359 118	491 727	(132 609)	-27%	491 727
Financial position									
Total current assets	932 872	812 698	958 622		1 428 077				958 622
Total non current assets	6 062 987	6 443 332	6 330 438		6 213 660				6 330 438
Total current liabilities	489 110	448 318	489 344		492 101				489 344
Total non current liabilities	734 220	1 059 662	906 942		871 666				906 942
Community wealth/Equity	5 785 808	5 748 050	5 892 791		6 274 996				5 892 791
Cash flows									
Net cash from (used) operating	2 557 246	428 518	459 628	63 787	1 821 132	459 628	(1 361 503)	-296%	2 364 481
Net cash from (used) investing	(300 074)	(576 970)	(562 824)	(75 771)	(424 249)	562 824	987 073	175%	562 824
Net cash from (used) financing	-	200 000	200 000	(137 446)	(137 446)	200 000	337 446	169%	200 000
Cash/cash equivalents at the month/year end	2 700 573	484 189	677 106	-	2 137 686	1 802 753	(334 933)	-19%	4 005 554
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	121 261	9 856	10 071	372 181	-	-	-	-	513 370
Creditors Age Analysis									
Total Creditors	71 351	-	-	-	-	-	-	-	71 351

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		1									
Revenue - Functional											
Governance and administration			585 336	607 693	609 736	42 570	638 486	609 736	28 750	5%	609 736
Executive and council			624	1 205	976	80	846	976	(130)	-13%	976
Finance and administration			584 162	606 488	608 760	42 490	637 640	608 760	28 880	5%	608 760
Internal audit			550	–	–	–	–	–	–	–	–
Community and public safety			197 351	179 869	208 480	30 572	199 035	208 480	(9 445)	-5%	208 480
Community and social services			23 288	14 918	22 535	4 944	20 885	22 535	(1 649)	-7%	22 535
Sport and recreation			1 073	1 242	738	273	746	738	8	1%	738
Public safety			162 526	147 892	172 184	23 786	166 860	172 184	(5 324)	-3%	172 184
Housing			10 464	15 817	13 023	1 570	10 544	13 023	(2 480)	-19%	13 023
Health			–	–	–	–	–	–	–	–	–
Economic and environmental services			105 522	113 925	122 249	18 216	93 728	122 249	(28 520)	-23%	122 249
Planning and development			94 388	106 375	90 230	14 342	78 712	90 230	(11 519)	-13%	90 230
Road transport			10 012	6 826	31 346	3 867	14 094	31 346	(17 251)	-55%	31 346
Environmental protection			1 121	725	672	7	922	672	250	37%	672
Trading services			1 314 143	1 487 296	1 515 625	112 317	1 463 877	1 515 625	(51 748)	-3%	1 515 625
Energy sources			858 023	979 174	1 022 632	77 151	939 995	1 022 632	(82 637)	-8%	1 022 632
Water management			174 310	196 564	202 740	17 266	213 561	202 740	10 821	5%	202 740
Waste water management			151 046	160 222	156 123	10 064	168 599	156 123	12 476	8%	156 123
Waste management			130 764	151 336	134 130	7 836	141 722	134 130	7 592	6%	134 130
Other		4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		2	2 202 352	2 388 783	2 456 089	203 675	2 395 126	2 456 089	(60 963)	-2%	2 456 089
Expenditure - Functional											
Governance and administration			276 334	362 614	338 780	20 497	269 327	338 780	(69 454)	-21%	338 780
Executive and council			39 253	42 363	34 368	3 228	38 247	34 368	3 880	11%	34 368
Finance and administration			223 647	314 447	298 904	16 793	224 963	298 904	(73 941)	-25%	298 904
Internal audit			13 434	5 804	5 509	476	6 116	5 509	608	11%	5 509
Community and public safety			484 264	433 048	551 729	34 332	358 729	551 729	(193 000)	-35%	551 729
Community and social services			43 151	52 702	52 038	2 831	44 645	52 038	(7 393)	-14%	52 038
Sport and recreation			55 331	81 085	70 749	5 779	55 585	70 749	(15 164)	-21%	70 749
Public safety			347 274	268 165	381 905	21 819	222 779	381 905	(159 126)	-42%	381 905
Housing			38 508	31 096	47 036	3 904	35 720	47 036	(11 316)	-24%	47 036
Health			–	–	–	–	–	–	–	–	–
Economic and environmental services			156 684	220 371	156 521	13 894	147 148	156 821	(9 673)	-6%	156 521
Planning and development			74 911	98 596	70 663	5 872	66 128	70 663	(4 534)	-6%	70 663
Road transport			65 410	103 690	67 126	6 387	65 361	67 426	(2 065)	-3%	67 126
Environmental protection			16 362	18 085	18 732	1 635	15 659	18 732	(3 074)	-16%	18 732
Trading services			1 044 742	1 242 315	1 313 334	123 628	1 127 761	1 313 334	(185 573)	-14%	1 313 334
Energy sources			650 379	768 674	750 492	65 339	676 909	750 492	(73 583)	-10%	750 492
Water management			140 954	146 032	165 228	16 690	136 603	165 228	(28 625)	-17%	165 228
Waste water management			174 376	176 993	215 820	22 826	182 102	215 820	(33 718)	-16%	215 820
Waste management			79 032	150 616	181 794	18 774	132 146	181 794	(49 648)	-27%	181 794
Other			–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		3	1 962 024	2 258 349	2 360 363	192 352	1 902 964	2 360 663	(457 700)	-19%	2 360 363
Surplus/ (Deficit) for the year			240 328	130 434	95 726	11 323	492 162	95 426	396 736	416%	95 726

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.

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

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) - Q4 Fourth Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		550	-	-	-	-	-	-		-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 629	26 357	24 009	3 181	22 670	24 009	(1 339)	-5,6%	24 009
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 626 185	128 915	1 544 557	1 626 185	(81 628)	-5,0%	1 626 185
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	196 160	29 010	189 414	196 160	(6 746)	-3,4%	196 160
Vote 5 - CORPORATE SERVICES		11 557	10 179	12 553	1 109	11 853	12 553	(700)	-5,6%	12 553
Vote 6 - FINANCIAL SERVICES		573 229	597 514	597 183	41 461	626 633	597 183	29 450	4,9%	597 183
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	2 202 352	2 388 783	2 456 089	203 675	2 395 126	2 456 089	(60 963)	-2,5%	2 456 089
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		25 844	17 841	16 463	1 562	17 547	16 463	1 084	6,6%	16 463
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 792	93 403	88 001	9 388	87 405	88 001	(595)	-0,7%	88 001
Vote 3 - INFRASTRUCTURE SERVICES		1 171 197	1 366 656	1 444 056	134 222	1 224 262	1 444 356	(220 094)	-15,2%	1 444 056
Vote 4 - COMMUNITY AND PROTECTION SERVICES		429 732	422 903	484 000	28 661	308 441	484 000	(175 559)	-36,3%	484 000
Vote 5 - CORPORATE SERVICES		166 180	234 757	211 408	10 719	162 335	211 408	(49 073)	-23,2%	211 408
Vote 6 - FINANCIAL SERVICES		90 279	122 789	116 435	7 801	102 973	116 435	(13 462)	-11,6%	116 435
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	1 962 024	2 258 349	2 360 363	192 352	1 902 964	2 360 663	(457 700)	-19,4%	2 360 363
Surplus/ (Deficit) for the year	2	240 328	130 434	95 726	11 323	492 162	95 426	396 736	415,8%	95 726

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; Infrastructure Services; Community and Protection Services; Corporate Services; and Financial Services. The operating expenditure budget is approved by Council on the municipal vote level.

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue			1 287 586	1 435 565	1 462 651	122 016	1 450 353	1 462 651	(12 297)	-1%	1 462 651
Service charges - Electricity			779 984	913 669	913 669	72 678	866 114	913 669	(47 556)	-5%	913 669
Service charges - Water			162 138	185 622	171 866	15 380	196 878	171 866	25 012	15%	171 866
Service charges - Waste Water Management			106 739	108 647	113 677	9 124	113 712	113 677	35	0%	113 677
Service charges - Waste management			89 837	107 654	107 654	7 357	96 327	107 654	(11 327)	-11%	107 654
Sale of Goods and Rendering of Services			21 698	22 190	22 124	2 813	25 984	22 124	3 860	17%	22 124
Agency services			3 438	3 358	3 617	963	3 697	3 617	80	2%	3 617
Interest			-	-	-	-	-	-	-	-	-
Interest earned from Receivables			16 467	15 413	17 324	1 920	21 678	17 324	4 355	25%	17 324
Interest earned from Current and Non Current Assets			42 250	41 193	44 168	4 578	57 312	44 168	13 144	30%	44 168
Dividends			-	-	-	-	-	-	-	-	-
Rent on Land			-	-	-	-	-	-	-	-	-
Rental from Fixed Assets			12 373	10 604	13 014	780	10 672	13 014	(2 342)	-18%	13 014
Licence and permits			8 408	7 872	7 994	1 341	8 149	7 994	156	2%	7 994
Operational Revenue			44 254	19 346	47 544	5 082	49 830	47 544	2 286	5%	47 544
Non-Exchange Revenue			814 431	849 362	857 610	62 345	853 673	857 610	(3 937)	0%	857 610
Property rates			452 019	473 589	473 589	34 489	484 454	473 589	10 866	2%	473 589
Surcharges and Taxes			-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			146 658	131 570	155 565	20 792	148 952	155 565	(6 613)	-4%	155 565
Licence and permits			-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational			211 107	240 911	225 163	6 722	216 025	225 163	(9 138)	-4%	225 163
Interest			3 418	3 293	3 293	342	4 239	3 293	947	29%	3 293
Fuel Levy			-	-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	-	-
Gains on disposal of Assets			1 084	-	-	-	-	-	-	-	-
Other Gains			145	-	-	-	3	-	3	-	-
Discontinued Operations			-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			2 102 017	2 284 927	2 320 261	184 361	2 304 027	2 320 261	(16 234)	-1%	2 320 261
Expenditure By Type											
Employee related costs			542 779	617 694	623 836	55 095	589 029	623 836	(34 807)	-6%	623 836
Remuneration of councillors			22 765	22 097	22 097	1 761	24 375	22 097	2 279	10%	22 097
Bulk purchases - electricity			521 012	636 393	628 833	50 605	553 763	628 833	(75 070)	-12%	628 833
Inventory consumed			87 162	100 449	101 418	4 821	87 211	101 718	(14 507)	-14%	101 418
Debt impairment			70 722	16 684	71 053	-	-	71 053	(71 053)	-100%	71 053
Depreciation and amortisation			233 255	220 283	239 799	20 353	217 238	239 799	(22 561)	-9%	239 799
Interest			59 928	59 688	65 163	24 039	49 186	65 163	(15 977)	-25%	65 163
Contracted services			228 438	288 868	297 856	25 213	228 016	297 856	(69 839)	-23%	297 856
Transfers and subsidies			17 758	20 636	25 819	1 789	20 442	25 819	(5 377)	-21%	25 819
Irrecoverable debts written off			91 946	94 958	115 713	46	365	115 713	(115 348)	-100%	115 713
Operational costs			71 085	180 599	168 777	8 628	133 323	168 777	(35 454)	-21%	168 777
Losses on Disposal of Assets			14 639	-	-	-	-	-	-	-	-
Other Losses			534	-	-	-	16	-	16	-	-
Total Expenditure			1 962 024	2 258 349	2 360 363	192 352	1 902 964	2 360 663	(457 700)	-19%	2 360 363
Surplus/(Deficit)			139 993	26 578	(40 102)	(7 990)	401 063	(40 402)	441 465	(0)	(40 102)
Transfers and subsidies - capital (monetary allocations)			100 312	103 856	135 828	19 314	91 099	135 828	(44 729)	(0)	135 828
Transfers and subsidies - capital (in-kind)			23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			240 328	130 434	95 726	11 323	492 162	95 426			95 726
Income Tax			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			240 328	130 434	95 726	11 323	492 162	95 426			95 726
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			240 328	130 434	95 726	11 323	492 162	95 426			95 726
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			240 328	130 434	95 726	11 323	492 162	95 426			95 726

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		39	40	40	3	40	40	(0)	0%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	4 037	1 062	3 558	4 037	(479)	-12%	4 037
Vote 3 - INFRASTRUCTURE SERVICES		262 963	432 123	407 659	59 117	302 066	407 659	(105 593)	-26%	407 659
Vote 4 - COMMUNITY AND PROTECTION SERVICES		13 868	20 492	28 228	5 524	19 746	28 228	(8 481)	-30%	28 228
Vote 5 - CORPORATE SERVICES		30 209	30 201	33 464	2 134	25 638	33 464	(7 826)	-23%	33 464
Vote 6 - FINANCIAL SERVICES		571	250	1 419	37	1 334	1 419	(85)	-6%	1 419
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	318 865	490 930	474 847	67 877	352 382	474 847	(122 465)	-26%	474 847
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	583	312	538	583	(44)	-8%	583
Vote 3 - INFRASTRUCTURE SERVICES		-	4 300	5 792	719	1 425	5 792	(4 367)	-75%	5 792
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	4 150	8 887	151	3 309	8 887	(5 578)	-63%	8 887
Vote 5 - CORPORATE SERVICES		569	3 700	1 119	-	970	1 119	(149)	-13%	1 119
Vote 6 - FINANCIAL SERVICES		-	500	500	-	494	500	(6)	-1%	500
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	2 718	13 870	16 881	1 182	6 737	16 881	(10 144)	-60%	16 881
Total Capital Expenditure	3	321 583	504 800	491 727	69 059	359 118	491 727	(132 609)	-27%	491 727
Capital Expenditure - Functional Classification										
Governance and administration		31 388	34 691	36 542	2 175	28 476	36 542	(8 066)	-22%	36 542
Executive and council		39	40	40	3	40	40	(0)	0%	40
Finance and administration		31 348	34 651	36 502	2 171	28 436	36 502	(8 066)	-22%	36 502
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		15 395	28 606	37 858	6 807	24 171	37 858	(13 688)	-36%	37 858
Community and social services		2 323	7 285	16 624	2 961	8 038	16 624	(8 586)	-52%	16 624
Sport and recreation		4 620	6 461	10 081	1 685	6 506	10 081	(3 575)	-35%	10 081
Public safety		1 638	6 966	7 706	994	6 306	7 706	(1 400)	-18%	7 706
Housing		6 815	7 894	3 457	1 167	3 320	3 457	(137)	-4%	3 457
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78 737	95 480	121 297	17 827	74 818	121 297	(46 480)	-38%	121 297
Planning and development		13 953	19 800	20 895	1 826	11 052	20 895	(9 844)	-47%	20 895
Road transport		58 013	73 080	98 890	15 970	62 740	98 890	(36 150)	-37%	98 890
Environmental protection		6 772	2 600	1 512	32	1 026	1 512	(486)	-32%	1 512
Trading services		196 063	346 023	296 020	42 251	231 654	296 020	(64 365)	-22%	296 020
Energy sources		73 528	113 188	100 437	18 441	88 646	100 437	(11 791)	-12%	100 437
Water management		73 907	117 150	74 256	12 653	66 808	74 256	(7 648)	-10%	74 256
Waste water management		40 101	53 140	30 272	2 647	12 543	30 272	(17 730)	-59%	30 272
Waste management		8 527	82 545	91 055	8 510	63 858	91 055	(27 196)	-30%	91 055
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	321 583	504 800	491 727	69 059	359 118	491 727	(132 609)	-27%	491 727
Funded by:										
National Government		90 625	79 190	106 572	17 573	75 149	106 572	(31 423)	-29%	106 572
Provincial Government		8 543	24 666	29 257	1 740	15 909	29 257	(13 347)	-46%	29 257
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		17 178	24 118	19 758	1 084	12 250	19 758	(7 508)	-38%	19 758
Transfers recognised - capital		116 345	127 974	155 586	20 398	103 308	155 586	(52 278)	-34%	155 586
Borrowing	6	84 534	200 000	146 884	23 029	123 996	146 884	(22 888)	-16%	146 884
Internally generated funds		120 704	176 826	189 257	25 632	131 815	189 257	(57 442)	-30%	189 257
Total Capital Funding	7	321 583	504 800	491 727	69 059	359 118	491 727	(132 609)	-27%	491 727

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

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		580 301	428 557	621 473	667 622	621 473
Trade and other receivables from exchange transactions		247 377	219 378	248 105	335 880	248 105
Receivables from non-ex change transactions		50 920	113 233	37 785	192 249	37 785
Current portion of non-current receivables		–	–	–	–	–
Inventory		36 299	28 822	33 282	37 111	33 282
VAT		12 014	17 358	12 014	183 408	12 014
Other current assets		5 961	5 349	5 961	11 807	5 961
Total current assets		932 872	812 698	958 622	1 428 077	958 622
Non current assets						
Investments		–	–	–	–	–
Investment property		425 076	418 091	426 893	424 656	426 893
Property, plant and equipment		5 622 596	6 004 827	5 887 145	5 773 771	5 887 145
Biological assets		5 143	5 643	5 493	5 322	5 493
Living and non-living resources		–	–	–	–	–
Heritage assets		1 313	3 537	1 313	1 313	1 313
Intangible assets		4 261	4 514	4 997	4 000	4 997
Trade and other receivables from exchange transactions		4 582	6 649	4 582	4 582	4 582
Non-current receivables from non-ex change transactions		17	72	17	17	17
Other non-current assets		–	–	–	–	–
Total non current assets		6 062 987	6 443 332	6 330 438	6 213 660	6 330 438
TOTAL ASSETS		6 995 860	7 256 030	7 289 060	7 641 736	7 289 060
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		55 047	63 043	62 457	(0)	62 457
Consumer deposits		23 689	22 755	23 689	25 538	23 689
Trade and other payables from exchange transactions		323 145	278 475	316 887	173 029	316 887
Trade and other payables from non-ex change transactions		28 945	6 113	26 855	62 832	26 855
Provision		58 284	74 461	54 427	43 856	54 427
VAT		–	3 472	5 029	186 845	5 029
Other current liabilities		–	–	–	–	–
Total current liabilities		489 110	448 318	489 344	492 101	489 344
Non current liabilities						
Financial liabilities		447 598	655 062	584 555	585 044	584 555
Provision		120 238	204 748	136 208	120 238	136 208
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		166 384	199 852	186 179	166 384	186 179
Total non current liabilities		734 220	1 059 662	906 942	871 666	906 942
TOTAL LIABILITIES		1 223 330	1 507 980	1 396 286	1 363 767	1 396 286
NET ASSETS	2	5 772 530	5 748 050	5 892 774	6 277 970	5 892 774
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 613 921	5 561 338	5 573 289	6 103 109	5 573 289
Reserves and funds		171 887	186 712	319 502	171 887	319 502
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	5 785 808	5 748 050	5 892 791	6 274 996	5 892 791

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1 249 264	481 350	481 303	48 327	1 315 228	481 303	833 925	173%	481 303
Service charges		920 983	1 479 263	1 481 790	80 346	1 081 723	1 481 790	(400 068)	-27%	1 481 790
Other revenue		43 508	146 227	179 434	8 706	97 379	179 434	(82 055)	-46%	179 434
Transfers and Subsidies - Operational		1 235	240 911	224 379	-	203	224 379	(224 176)	-100%	224 379
Transfers and Subsidies - Capital		52	103 856	123 891	-	-	123 891	(123 891)	-100%	123 891
Interest		5 423	41 193	44 168	724	8 215	44 168	(35 953)	-81%	44 168
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		341 567	(2 000 844)	(2 011 898)	(74 315)	(681 615)	(2 011 898)	(1 330 284)	66%	(107 046)
Interest		-	(42 802)	(42 802)	-	-	(42 802)	(42 802)	100%	(42 802)
Transfers and Subsidies		(4 786)	(20 636)	(20 636)	-	-	(20 636)	(20 636)	100%	(20 636)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 557 246	428 518	459 628	63 787	1 821 132	459 628	(1 361 503)	-296%	2 364 481
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		(2 122)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(297 952)	(576 970)	(562 824)	(75 771)	(424 249)	562 824	987 073	175%	562 824
NET CASH FROM/(USED) INVESTING ACTIVITIES		(300 074)	(576 970)	(562 824)	(75 771)	(424 249)	562 824	987 073	175%	562 824
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	200 000	200 000	(137 446)	(137 446)	200 000	(337 446)	-169%	200 000
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	200 000	200 000	(137 446)	(137 446)	200 000	337 446	169%	200 000
NET INCREASE/ (DECREASE) IN CASH HELD		2 257 173	51 548	96 805	(149 430)	1 259 436	1 222 452			3 127 304
Cash/cash equivalents at beginning:		443 400	432 641	580 301		878 250	580 301			878 250
Cash/cash equivalents at month/year end:		2 700 573	484 189	677 106		2 137 686	1 802 753			4 005 554

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	21 252	3 350	3 798	156 242	-	-	-	-	184 642	156 242	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	55 545	3 441	3 106	53 741	-	-	-	-	115 833	53 741	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	24 685	1 119	1 233	40 345	-	-	-	-	67 382	40 345	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	11 184	757	642	39 793	-	-	-	-	52 376	39 793	-	-
Receivables from Exchange Transactions - Waste Management	1600	7 170	943	845	52 682	-	-	-	-	61 640	52 682	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	588	180	399	14 880	-	-	-	-	16 046	14 880	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	838	66	50	14 497	-	-	-	-	15 450	14 497	-	-
Total By Income Source	2000	121 261	9 856	10 071	372 161	-	-	-	-	513 370	372 161	-	-
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 982	261	191	7 164	-	-	-	-	12 597	7 164	-	-
Commercial	2300	22 692	3 072	2 978	66 623	-	-	-	-	95 365	66 623	-	-
Households	2400	72 385	6 096	6 245	282 094	-	-	-	-	366 820	282 094	-	-
Other	2500	21 202	427	658	16 300	-	-	-	-	38 587	16 300	-	-
Total By Customer Group	2600	121 261	9 856	10 071	372 161	-	-	-	-	513 370	372 161	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement – Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2023/24								
		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	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 835	-	-	-	-	-	-	-	8 835
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	62 515	-	-	-	-	-	-	-	62 515
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	71 351	-	-	-	-	-	-	-	71 351

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
A#9415		CALL ACCO	Deposits - B	No	Yes	0	No	No	12/10/2024	10 867	427	(55 000)	100 000	56 294
N#028		1Y	Deposits - B	No	Yes	0	No	No	13/10/2023	-	-		-	-
N#030		1Y	Deposits - B	No	Yes	0	No	No	15/03/2024	-	-		-	-
A#3316		4M	Deposits - B	No	Yes	0	No	No	16/07/2023	-	-		-	-
A#0741		3M	Deposits - B	No	Yes	0	No	No	19/07/2023	-	-		-	-
N#031		1Y	Deposits - B	No	Yes	0	No	No	11/07/2024	115 185	893		-	116 078
A#1722		6M	Deposits - B	No	Yes	0	No	No	11/12/2023	-	-		-	-
F#5420		3M	Deposits - B	No	Yes	0	No	No	17/01/2024	-	-		-	-
A#2381		9M	Deposits - B	No	Yes	0	No	No	07/10/2024	166 013	1 270			167 283
S#039		CALL ACCO	Deposits - B	No	Yes	0	No	No	12/01/2025	-	-			-
A#2323		4M	Deposits - B	No	Yes	0	No	No	12/06/2024	102 792	282	(103 074)		0
N#032		1Y	Deposits - B	No	Yes	0	No	No	19/12/2024	71 372	556		-	71 929
S#040		2M	Deposits - B	No	Yes	0	No	No	20/05/2024	(0)	-		-	(0)
S#041		4M	Deposits - B	No	Yes	0	No	No	12/09/2024	-	426		100 000	100 426
Municipality sub-total										466 230	3 855		200 000	512 011
TOTAL INVESTMENTS AND INTEREST	2									466 230	3 855		200 000	512 011

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		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:		186 112	210 148	209 881	–	209 881	206 910	–		6 069
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	–	200 841	200 841	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 519	–	4 519	4 519	–		4 519
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–		1 550
Integrated Urban Development Grant		3 287	2 971	2 971	–	2 971	2 971	–		2 971
Provincial Government:		23 280	30 963	14 763	–	12 664	14 098	(1 434)	-10,2%	14 098
Library Services: Conditional Grant		14 112	11 252	11 252	–	11 252	11 252	–		11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	–	245	245	–		245
Library services replacement funding		–	–	180	–	180	–	180		–
Title Deeds Restoration Grant		–	1 503	1 503	–	505	1 503	(998)	-66,4%	1 503
Financial Management Capability Grant		241	200	241	–	200	–	200		–
Maintenance and Construction of Transport Infrastructure		495	345	345	–	–	345	(345)	-100,0%	345
Community Development Workers Operational Support Grant		38	38	38	–	38	–	38		–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	–	244	–	244	–	244		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	715	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		615	–	200	–	138	400	(262)	-65,5%	400
Cape Winelands District Grant		500	–	–	–	–	–	–		–
Cape winelands community safety		115	–	200	–	138	400	(262)	-65,5%	400
Other grant providers:		2 467	–	–	11	1 249	–	1 249		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Non-profit Institutions		102	–	–	–	258	–	258		–
Private Enterprises		2 365	–	–	11	991	–	991		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	212 475	241 111	224 843	11	223 931	221 408	(447)	-0,2%	20 567
Capital Transfers and Grants										
National Government:		90 810	79 190	106 572	–	106 572	106 572	–		106 572
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	20 000	–	20 000	20 000	–		50 132
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	30 132	–	30 132	30 132	–		–
Metro Informal Settlements Partnership Grant		62 460	56 440	56 440	–	56 440	56 440	–		56 440
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Provincial Government:		10 895	24 666	17 320	2 288	13 881	17 320	(3 439)	-19,9%	17 320
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	–	–	–	–	–	–		–
INTEGRATED TRANSPORT PLANNING		–	–	–	–	–	–	–		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		–	5 033	1 970	2 288	3 784	1 970	1 815	92,1%	1 970
DEVELOPMENT OF SPORT AND RECREATIONAL FACILITIES		220	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	18 633	14 350	–	9 096	14 350	(5 254)	-36,6%	14 350
RSEP/ VPUU		–	1 000	1 000	–	1 000	1 000	–		1 000
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	101 704	103 856	123 891	2 288	120 452	123 891	(3 439)	-2,8%	123 891
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	314 179	344 966	348 734	2 299	344 383	345 299	(3 886)	-1,1%	144 458

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		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:		188 219	210 148	209 881	12 666	140 390	(9 219)	149 610	-1622,8%	(9 219)
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	9 944	132 372	–	132 372		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 519	1 229	4 519	(4 699)	9 218	-196,2%	(4 699)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	73	529	(1 550)	2 079	-134,1%	(1 550)
Integrated Urban Development Grant		3 287	2 971	2 971	1 420	2 971	(2 971)	5 941	-200,0%	(2 971)
Provincial Government:		20 424	30 763	14 542	4 343	11 007	(14 403)	25 409	-176,4%	(14 403)
Library Services: Conditional Grant		10 628	11 252	11 252	3 970	9 507	(11 252)	20 759	-184,5%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	31	245	(245)	490	-200,0%	(245)
LIBRARY SERVICES: REPLACEMENT FUNDING FOR MOST VULNERABLE B3 M		6 954	–	180	128	152	(1 503)	1 655	-110,1%	(1 503)
Title Deeds Restoration Grant		–	1 503	1 503	–	519	–	519		–
Maintenance and Construction of Transport Infrastructure		495	345	345	–	345	(345)	690	-200,0%	(345)
FINANCIAL MANAGEMENT CAPABILITY BUILDING GRANT		319	–	200	200	200	(241)	441	-183,1%	(241)
Community Development Workers Operational Support Grant		38	38	38	14	38	(38)	76	-200,0%	(38)
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	–	244	–	–	(244)	244	-100,0%	(244)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		–	17 380	535	–	–	(535)	535	-100,0%	(535)
District Municipality:		599	–	700	–	120	(700)	820	-117,1%	(700)
Cape winelands community Grant		–	–	500	–	–	(500)	500	-100,0%	(500)
Cape winelands community safety		484	–	–	–	–	–	–		–
Cape winelands community safety		115	–	200	–	120	(200)	320	-159,9%	(200)
Other grant providers:		103	–	–	4	97	–	97		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		103	–	–	4	97	–	97		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		209 346	240 911	225 123	17 013	151 614	(24 322)	175 936	-723,4%	(24 322)
Capital expenditure of Transfers and Grants										
National Government:		91 162	79 190	106 572	17 573	75 149	(76 440)	151 588	-198,3%	(76 440)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	20 000	4 232	18 427	(20 000)	38 427	-192,1%	(20 000)
Municipal Infrastructure Grant [Schedule 5B]		–	–	30 132	3 141	5 869	–	5 869		–
Integrated Urban Development Grant		62 460	56 440	56 440	10 200	50 852	(56 440)	107 292	-190,1%	(56 440)
Provincial Government:		7 650	24 666	17 320	1 551	9 800	(59 389)	69 189	-116,5%	(59 389)
Library Services: Conditional Grant		69	–	–	–	–	(4 339)	4 339	-100,0%	(4 339)
LIBRARY SERVICES: CONDITIONAL GRANT		–	–	–	–	–	–	–		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	1 970	391	1 967	(2 159)	4 126	-191,1%	(2 159)
Development of Sport and Recreational Facilities		220	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	18 633	14 350	1 003	7 192	(15 583)	22 775	-146,2%	(15 583)
RSEP/ VPUU		1 000	1 000	1 000	157	641	(1 000)	1 641	-164,1%	(1 000)
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		98 812	103 856	123 891	19 124	84 949	(135 828)	220 777	-162,5%	(135 828)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		308 158	344 766	349 014	36 137	236 562	(160 150)	396 713	-247,7%	(160 150)

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

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 - Q4 Fourth Quarter

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	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			-	-	-	
Provincial Government:		41	41	41	-	
Financial Management Capability Grant		41	41	41	-	
District Municipality:		500	-	-	(500)	-100,0%
Cape Winelands District Grant		500	-	-	(500)	-100,0%
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Total operating expenditure of Approved Roll-overs		541	41	41	(500)	-92,5%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			-	-	-	
Provincial Government:		11 937	190	6 109	(5 828)	-48,8%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	-	5 901	(274)	-4,4%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 233	-	-	(1 233)	-100,0%
Library Services: Conditional Grant		4 339	-	18	(4 321)	-99,6%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		190	190	190	(0)	
District Municipality:		-	-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-Profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Transfer from Operational Revenue			-	-	-	
Total capital expenditure of Approved Roll-overs		11 937	190	6 109	(5 828)	-48,8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		12 478	230	6 150	(6 328)	-50,7%

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2023/24, Q4 (01 April – 30 June 2024)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 4th Quarter (01 April – 30 June 2024) of the 2023/24 financial year.

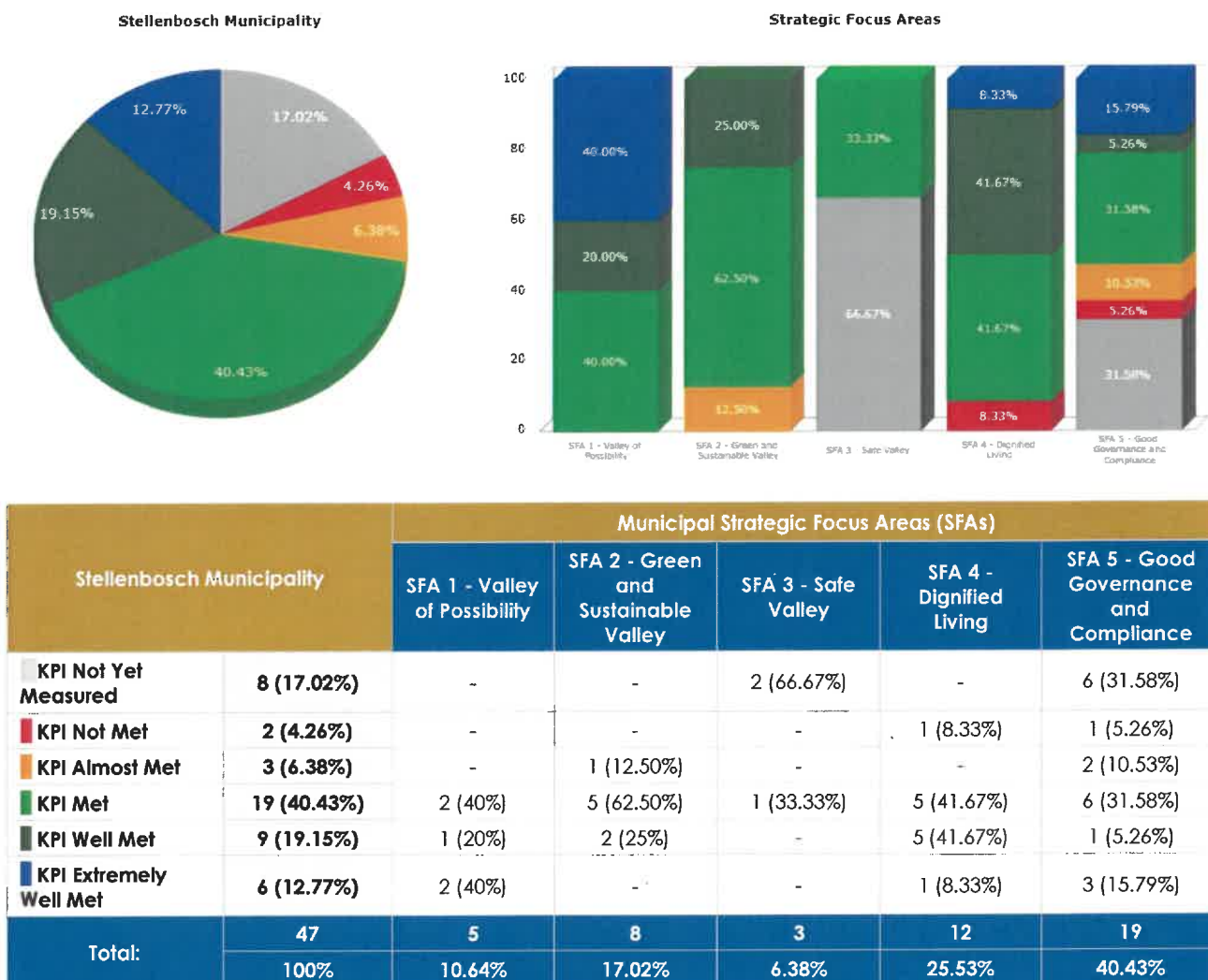


Table: 1 Overall performance for Quarter 4 (01 April – 30 June 2024) per SFA-

13. ACTUAL PERFORMANCE AND CORRECTIVE MEASURES TO BE IMPLEMENTED

13.1 SFA 1 - Valley of Possibility

SFA 1 - Valley of Possibility									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 April – 30 June 2024 Performance Comment Corrective Measures
TL53	KPI003	The number of jobs created through the municipality's local economic development initiatives including capital projects (NKPI Proxy - MSA, Reg. S10(d))	Number of job opportunities created through the municipality's local economic development initiatives including capital projects by 30 June	1 100	1 100	1 100	1 695	B	
TL54	KPI004	Submission of Land-use applications to the Municipal Planning Tribunal (MPT) within 120 days from the conclusion of the administrative processing of the application	Percentage of Land-use applications submitted to the MPT within 120 days from the conclusion of the administrative processing of the application	75%	75%	75%	100%	G2	2 / 2 x 100 = 100%
TL55	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMMEs	4	4	1	23	B	SEDA = 1 x cooperative training session facilitated. Start-Up Tribe = 22 x training courses facilitated with a total of 200 participants.
TL56	KPI006	Submission of the revised Spatial Development Framework (SDF) to the Council	Number of revised SDFs submitted to the Council by 30 June	1	1	1	1	G	
TL57	KPI007	Submission of the revised Housing Pipeline (document) to the MayCo	Number of revised Housing Pipelines (document) submitted to the MayCo by 31 May	1	1	1	1	G	

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

Summary of Results: SFA 1 - Valley of Possibility

KPI Not Yet Measured	0
KPI Not Met	0
KPI Almost Met	0
KPI Met	2
KPI Well Met	1
KPI Extremely Well Met	2
Total KPIs	5

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

13.2 SFA 2 - Green and Sustainable Valley

KPI Not Yet Measured 0

SFA 2 - Green and Sustainable Valley									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 April – 30 June 2024
TL60	KPI020	Conduct an external audit of the Stellenbosch Municipal Waste Disposal Facilities	Number of external audits of the Stellenbosch Municipal Waste Disposal Facilities conducted by 30 June	1	1	1	1	G	
TL61	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	1	1	G	
TL62	KPI014	Process building plan applications of <500sqm within 30 days after the date of receipt	Percentage of building plan applications of <500sqm processed within 30 days after the date of receipt	60%	60%	60%	83.91%	G2	485 / 578 x 100 = 83.91%
TL63	KPI022	Wastewater quality measured to the Department of Water and Sanitation's License Conditions for physical and micro parameters	Percentage of wastewater quality compliance as per the analysis certificate, measured quarterly	70%	70%	70%	72%	G2	
TL65	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	20%	19.88%	O	9 703t / 48 814t x 100 = 19.88%
TL94	KPI011	Construction of a new landfill cell at the Stellenbosch Landfill Facility	Number of new landfill cells constructed at the Stellenbosch Landfill Facility by 30 June	1	1	1	1	G	
TL95	KPI019	Submission of a Service Level Charter to the Municipal Manager	Number of Service Level Charters submitted to the Municipal Manager by 30 June	1	1	1	1	G	The updated service charter for the Directorate: Infrastructure Services was approved by MM on 28 June 2024.
TL96	KPI010	Installation of the SCADA Master Station	Number of the SCADA Master Stations installed by 30 June	1	1	1	1	G	

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

Summary of Results: SFA 2 - Green and Sustainable Valley

KPI Not Met	0
KPI Almost Met	1
KPI Met	5
KPI Well Met	2
KPI Extremely Well Met	0
Total KPIs	8

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

13.3 SFA 3 - Safe Valley

SFA 3 - Safe Valley									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 April – 30 June 2024			
						Target	Actual	R	Performance Comment
TL66	KPI024	Submission of the revised Disaster Management Plan to the Municipal Manager	Number of revised Disaster Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A	
TL67	KPI025	Submission of the revised Safety and Security Strategy to the Municipal Manager	Number of revised Safety and Security Strategies submitted to the Municipal Manager by 30 April	1	1	1	1	G	
TL68	KPI026	Submission of the revised Traffic Management Plan to the Municipal Manager	Number of revised Traffic Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A	

Summary of Results: SFA 3 - Safe Valley

KPI Not Yet Measured	2
KPI Not Met	0
KPI Almost Met	0
KPI Met	1
KPI Well Met	0
KPI Extremely Well Met	0
Total KPIs	3

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

13.4 SFA 4 - Dignified Living

SFA 4 - Dignified Living						
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 April – 30 June 2024
				Target	Actual	Performance Comment
						Corrective Measures
TL70	KPI028	Provision of waterborne toilet facilities in informal settlements as identified by the Department: Integrated Human Settlements	Number of waterborne toilet facilities provided in informal settlements as identified by the Department: Integrated Human Settlements by 30 June	20	20	G
TL71	KPI032	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic water, measured quarterly	100%	100%	G
TL72	KPI029	Limit unaccounted electricity to less than 9% annually (Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold (incl. Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) x 100)	Percentage of average electricity losses, measured by 30 June	<9%	6.20%	B
TL73	KPI030	Water quality measured quarterly to the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	90%	93.20%	G2
TL74	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	<25%	34.50%	R
TL75	KPI033	Registered indigent formal households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic electricity provided by the municipality, measured quarterly	100%	100%	G

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

SFA 4 - Dignified Living						
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 April – 30 June 2024
				Target	Actual	Performance Comment
				Target	Actual	Corrective Measures
TL76	KPI034	Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic refuse removal, measured quarterly	100%	100%	5 584 / 5 584 x 100 = 100%
TL77	KPI035	Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic sanitation, measured quarterly	100%	100%	5 584 / 5 584 x 100 = 100%
TL78	KPI036	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	27 000	27 310	G2
TL79	KPI037	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	27 000	27 310	G2
TL80	KPI038	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to refuse removal, measured quarterly	27 000	27 310	G2
TL81	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	27 000	27 310	G2

Summary of Results: SFA 4 - Dignified Living



QUARTERLY BUDGET STATEMENT FOR JUNE 2024

13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment
01 April – 30 June 2024									
TL47	KPI059	Submission of the revised Communication Policy to the MayCo	Number of revised Communication Policies submitted to the MayCo by 31 May	1	1	1	1	G	
TL48	KPI044	Employment equity appointments made within the financial year in the three highest levels of management	Percentage of employment equity appointments made within the financial year in the three highest levels of management, measured by 30 June	50%	50%	50%	66.66%	G2	4 / 6 x 100 = 66.66%
TL49	KPI049	Submission of the Auditor General of South Africa (AGSA) Audit Action Plan (AAP) to the APAC	Number of AGSA Audit Action Plans submitted to the APAC by 31 March	1	1	0	0	N/A	
TL50	KPI053	Submission of the draft Integrated Development Plan (IDP) to the Council	Number of draft IDPs submitted to the Council by 31 March	1	1	0	0	N/A	
TL51	KPI062	Submission of the draft revised Integrated Zoning Scheme to the MayCo	Number of draft revised Integrated Zoning Schemes submitted to the MayCo by 30 June	1	1	1	1	G	
TL58	KPI055	Submission of the revised Wastewater Master Plan to the Municipal Manager	Number of revised Wastewater Master Plans submitted to the Municipal Manager by 30 June	1	1	1	1	G	
TL59	KPI060	Submission of the revised Comprehensive Integrated Transport Plan (CITP) 2023 - 2028 to the MayCo	Number of revised CITPs 2023 - 2028 submitted to the MayCo by 30 June	1	1	0	0	N/A	
TL82	KPI042	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii))	Cost coverage as at 30 June annually [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation)	2	2	2	4.51	B	The municipality is preparing the Annual Financial Statements 2023/24 in terms of Section 126(1)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA). The (R667 622 040.12 - R62 832 047.52) / (R1 610 154 744.09 / 12) = 4.51

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
01 April – 30 June 2024										
TL83	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	96%	94.53%		$\frac{((R416\,752\,462 + R1\,778\,020\,014 - R513\,579\,475 - R388\,452) / R1\,778\,020\,014) \times 100 = 94.53\%}{}$ <p>The municipality must consider writing off bad debt, as this is negatively impacting the payment percentage.</p>	final actual performance result, as at 30 June 2024, will be reported in the Annual Performance Report 2023/24, which is to be submitted to the Auditor General of South Africa (AGSA) by 31 August 2024.
TL84	KPI040	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	Percentage of the approved Capital Budget for the municipality actually spent by 30 June	90%	90%	90%	73.03%		$\frac{(R359\,131\,558.87 / R491\,726\,021) \times 100 = 73.03\%}{}$ <p>The municipality is still busy with accrual process for work done in June 2024. The completion of this process will provide the actual expenditure incurred.</p>	The municipality is preparing the Annual Financial Statements 2023/24 in terms of Section 126(1)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA). The final actual performance result, as at 30 June 2024, will be reported in the Annual Performance Report 2023/24, which is to be submitted to the Auditor General of South Africa (AGSA) by 31 August 2024.

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 April – 30 June 2024	
									Performance Comment	Corrective Measures
TL85	KPI045	The percentage of the payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))	Percentage of the municipality's payroll budget actually spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x 100), measured by 30 June	0.20%	0.20%	0.20%	0.95%	B	(R6 143 421 / R645 932 311) x 100 = 0.95%	The municipality is preparing the Annual Financial Statements 2023/24 in terms of Section 126(1)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA). The final actual performance result, as at 30 June 2024, will be reported in the Annual Performance Report 2023/24, which is to be submitted to the Auditor General of South Africa (AGSA) by 31 August 2024.
TL86	KPI046	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(ii))	Debt coverage ratio ((Total operating revenue - operating grants received) / (Debt service payments due within the year)) measured by 30 June	15%	15%	15%	38.06%	B	((R2 320 260 757 - R225 163 265) / R55 046 811 = 38.06% = 38.06% The 38% is below the National Treasury norm of 45% in terms of MFMA Circular 71.	The municipality is preparing the Annual Financial Statements 2023/24 in terms of Section 126(1)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA). The final actual performance result, as at 30 June 2024, will be reported in the Annual Performance Report 2023/24, which is to be submitted to the Auditor General of South Africa (AGSA) by 31 August 2024.
TL87	KPI047	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(iii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	27%	30.55%	R	R513 579 475 / R1 681 046 362 x 100 = 30.55%	The municipality is preparing the Annual Financial Statements 2023/24 in terms of Section 126(1)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA). The final actual performance

QUARTERLY BUDGET STATEMENT FOR JUNE 2024

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 April – 30 June 2024	
									Performance Comment	Corrective Measures
TL88	KPI054	Submission of the IDP / Budget / SDF time schedule (process plan) to the Council	Number of IDP / Budget / SDF time schedules (process plan) submitted to the Council by 31 August	1	1	0	0			result, as at 30 June 2024, will be reported in the Annual Performance Report 2023/24, which is to be submitted to the Auditor General of South Africa (AGSA) by 31 August 2024.
TL89	KPI051	Submission of the revised Information and Communication Technology (ICT) Backup Disaster Recovery Plan to the ICT Steering Committee	Number of revised ICT Backup Disaster Recovery Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL90	KPI052	Submission of the revised Strategic ICT Plan to the ICT Steering Committee	Number of revised Strategic ICT Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL91	KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)	Number of revised RBAPs submitted to the APAC by 30 June	1	1	1	1	G		
TL92	KPI050	Submission of the revised Strategic Risk Register (SRR) to the Risk Management Committee	Number of revised SRRs submitted to the Risk Management Committee by 30 June	1	1	1	1	G		
TL93	KPI056	Submission of the revised Electrical Master Plan to the Council	Number of revised Electrical Master Plans submitted to the Council by 30 June	1	1	1	1	G		

Summary of Results: SFA 5 - Good Governance and Compliance

KPI Not Yet Measured	6
KPI Not Met	1
KPI Almost Met	2
KPI Met	6
KPI Well Met	1
KPI Extremely Well Met	3
Total KPIs	19

14. STRATEGIC PERFORMANCE CONCLUSION

- (a) Out of the 47 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2023/24, 08 were not measured during quarter 4 (01 April – 30 June 2024). 05 of the measured KPIs were not achieved, 20 were met and 09 were well met.

	KPI Not Yet Measured	8
	KPI Not Met	2
	KPI Almost Met	3
	KPI Met	19
	KPI Well Met	9
	KPI extremely well met	6
Total KPIs		47

Summary of Results: Strategic Focus Areas 1 - 5