



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

AUGUST 2024

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for August 2024 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 August 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: 13 September 2024

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

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MONTHLY BUDGET STATEMENT FOR AUGUST 2024

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.

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

2. Executive Summary

2.1 Introduction

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

Section 54 of the Municipal Finance Management Act (MFMA) requires the mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

2.2 Summary of 2024/25 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	599 345 303	2 511 734 132	2 532 153 396
Adjustment Budget	634 147 943	2 511 734 132	2 532 153 396
Plan to Date (SDBIP)	22 776 674	314 916 216	479 511 186
Actual	7 094 471	196 504 752	538 175 359
Variance to SDBIP	(15 682 203)	(118 411 464)	58 664 173
Year to date % Variance to SDBIP	-68,85%	-37,60%	12,23%

Disclaimer: At the time of reporting, the salaries for July and August had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M02 August

Description	2023/24	Budget Year 2024/25							
	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	484 454	509 116	509 116	37 929	150 969	153 583	(2 613)	-2%	509 116
Service charges	1 289 135	1 450 081	1 450 081	132 438	271 497	224 483	47 014	21%	1 450 081
Investment revenue	57 312	44 232	44 232	1 219	5 913	7 372	(1 459)	-20%	44 232
Transfers and subsidies - Operational	230 231	245 638	245 638	-	84 945	71 043	13 902	20%	245 638
Other own revenue	312 624	283 086	283 086	16 175	24 851	23 031	1 820	8%	283 086
Total Revenue (excluding capital transfers and	2 373 756	2 532 153	2 532 153	187 761	538 175	479 511	58 664	12%	2 532 153
Employee costs	632 279	656 455	656 455	-	-	104 184	(104 184)	-100%	656 455
Remuneration of Councillors	22 620	23 422	23 422	-	-	3 904	(3 904)	-100%	23 422
Depreciation and amortisation	207 181	249 408	249 408	36 638	36 638	0	36 638	1831880279%	249 408
Interest	63 411	71 259	71 259	-	-	-	-	-	71 259
Inventory consumed and bulk purchases	724 599	827 038	826 739	101 912	103 240	135 627	(32 388)	-24%	826 739
Transfers and subsidies	21 324	20 739	20 739	3 012	4 591	10 422	(5 831)	-56%	20 739
Other expenditure	571 775	663 413	663 712	40 083	52 037	60 780	(8 743)	-14%	663 712
Total Expenditure	2 243 190	2 511 734	2 511 734	181 644	196 505	314 916	(118 411)	-38%	2 511 734
Surplus/(Deficit)	130 567	20 419	20 419	6 117	341 671	164 595	177 076	108%	20 419
Transfers and subsidies - capital (monetary allocations)	106 864	99 123	101 597	1 894	1 917	7 978	(6 060)	-76%	101 597
Transfers and subsidies - capital (in-kind)	5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	242 568	119 542	122 016	8 011	343 588	172 573	171 015	99%	122 016
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	242 568	119 542	122 016	8 011	343 588	172 573	171 015	99%	122 016
Capital expenditure & funds sources									
Capital expenditure	422 311	599 345	634 148	4 982	7 094	22 777	(15 682)	-69%	634 148
Capital transfers recognised	121 312	137 551	143 903	1 958	1 958	11 878	(9 919)	-84%	143 903
Borrowing	137 739	200 000	209 300	1 974	1 974	6 742	(4 768)	-71%	209 300
Internally generated funds	162 937	261 795	280 944	1 050	3 162	4 157	(995)	-24%	280 944
Total sources of capital funds	421 989	599 345	634 148	4 982	7 094	22 777	(15 682)	-69%	634 148
Financial position									
Total current assets	2 197 460	894 865	860 361		2 328 459				860 361
Total non current assets	6 291 425	6 680 375	6 715 178		6 255 590				6 715 178
Total current liabilities	1 638 888	486 366	484 191		1 389 952				484 191
Total non current liabilities	827 907	1 076 572	1 076 572		827 907				1 076 572
Community wealth/Equity	6 026 624	6 012 302	6 014 776		6 022 603				6 014 776
Cash flows									
Net cash from (used) operating	1 812 697	461 634	461 634	83 582	200 950	87 623	(113 327)	-129%	2 448 283
Net cash from (used) investing	(422 339)	(689 247)	(729 270)	(7 572)	(72 665)	26 193	98 858	377%	729 270
Net cash from (used) financing	(137 446)	200 000	200 000	-	-	33 333	33 333	100%	200 000
Cash/cash equivalents at the month/year end	2 132 596	593 861	553 838	-	1 459 905	768 623	(691 282)	-90%	4 709 173
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	74 975	15 670	8 966	10 309	8 655	8 849	49 420	277 705	454 549
Creditors Age Analysis									
Total Creditors	36 696	-	-	-	-	-	-	-	36 696

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description		Ref	2023/24	Budget Year 2024/25								
R thousands	Audited Outcome		Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast		
Revenue - Functional												
Governance and administration			664 905	649 367	649 367	40 571	191 105	194 137	(3 032)	-2%	649 367	
Executive and council			846	987	987	3	58	108	(50)	-46%	987	
Finance and administration			664 060	648 380	648 380	40 568	191 047	194 030	(2 982)	-2%	648 380	
Internal audit			-	-	-	-	-	-	-	-	-	
Community and public safety			211 563	220 431	222 111	3 357	5 249	8 648	(3 398)	-39%	222 111	
Community and social services			21 350	17 872	17 872	1 224	1 956	4 168	(2 212)	-53%	17 872	
Sport and recreation			746	257	257	5	5	-	5	-	257	
Public safety			179 028	180 261	180 261	1 499	2 046	2 637	(591)	-22%	180 261	
Housing			10 440	22 041	23 721	629	1 242	1 843	(601)	-33%	23 721	
Health			-	-	-	-	-	-	-	-	-	
Economic and environmental services			105 313	120 984	121 778	4 154	5 773	13 914	(8 141)	-59%	121 778	
Planning and development			87 658	106 067	106 861	2 852	3 960	10 103	(6 143)	-61%	106 861	
Road transport			16 733	13 422	13 422	1 232	1 728	3 768	(2 040)	-54%	13 422	
Environmental protection			922	1 494	1 494	71	85	43	42	97%	1 494	
Trading services			1 503 976	1 640 495	1 640 495	141 573	337 965	270 790	67 175	25%	1 640 495	
Energy sources			966 730	1 122 237	1 122 237	109 492	231 252	175 083	56 169	32%	1 122 237	
Water management			220 201	215 225	215 225	13 409	35 141	25 699	9 442	37%	215 225	
Waste water management			170 215	159 519	159 519	10 291	36 319	28 966	7 353	25%	159 519	
Waste management			146 830	143 514	143 514	8 380	35 253	41 043	(5 789)	-14%	143 514	
Other			4	-	-	-	-	-	-	-	-	
Total Revenue - Functional			2	2 485 757	2 631 276	2 633 750	189 655	540 093	487 489	52 604	11%	2 633 750
Expenditure - Functional												
Governance and administration				311 209	353 721	353 721	13 360	25 143	48 265	(23 122)	-48%	353 721
Executive and council				31 667	33 196	33 196	176	235	4 663	(4 428)	-95%	33 196
Finance and administration				273 426	314 934	314 934	13 055	24 761	42 754	(17 993)	-42%	314 934
Internal audit				6 117	5 591	5 591	129	147	849	(702)	-83%	5 591
Community and public safety				462 724	518 969	518 969	18 713	20 238	50 563	(30 325)	-60%	518 969
Community and social services				46 533	55 692	55 692	1 177	2 312	8 717	(6 405)	-73%	55 692
Sport and recreation				60 833	75 133	75 133	1 908	1 992	9 598	(7 606)	-79%	75 133
Public safety				322 791	345 534	345 534	12 977	13 070	27 940	(14 871)	-53%	345 534
Housing				32 566	42 611	42 611	2 652	2 865	4 308	(1 443)	-34%	42 611
Health				-	-	-	-	-	-	-	-	-
Economic and environmental services				150 714	228 743	228 743	5 408	5 877	28 609	(22 732)	-79%	228 743
Planning and development				66 937	84 954	84 954	3 647	3 701	17 134	(13 433)	-78%	84 954
Road transport				68 522	124 698	124 698	1 251	1 579	9 089	(7 510)	-83%	124 698
Environmental protection				15 255	19 092	19 092	510	597	2 386	(1 789)	-75%	19 092
Trading services				1 318 542	1 410 302	1 410 302	144 163	145 247	187 479	(42 232)	-23%	1 410 302
Energy sources				773 628	839 839	839 839	118 898	119 451	128 742	(9 291)	-7%	839 839
Water management				188 776	178 797	178 797	7 834	8 058	18 111	(10 053)	-56%	178 797
Waste water management				186 738	230 551	230 551	12 764	12 993	21 815	(8 821)	-40%	230 551
Waste management				169 400	161 114	161 114	4 667	4 745	18 811	(14 066)	-75%	161 114
Other				-	-	-	-	-	-	-	-	-
Total Expenditure - Functional			3	2 243 190	2 511 734	2 511 734	181 644	196 505	314 916	(118 411)	-38%	2 511 734
Surplus/ (Deficit) for the year				242 568	119 542	122 016	8 011	343 588	172 573	171 015	99%	122 016

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 AUGUST 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) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		23 224	33 903	35 583	1 557	3 211	3 443	(232)	-6,7%	35 583
Vote 3 - INFRASTRUCTURE SERVICES		1 595 582	1 748 089	1 748 883	144 728	341 684	283 060	58 624	20,7%	1 748 883
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 046	199 917	199 917	2 799	4 092	6 848	(2 756)	-40,2%	199 917
Vote 5 - CORPORATE SERVICES		12 856	12 642	12 642	838	2 459	1 533	926	60,4%	12 642
Vote 6 - FINANCIAL SERVICES		652 059	636 725	636 725	39 733	188 646	192 604	(3 958)	-2,1%	636 725
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	2 485 768	2 631 276	2 633 750	189 655	540 093	487 489	52 604	10,8%	2 633 750
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		13 630	17 203	17 203	223	247	2 296	(2 049)	-89,2%	17 203
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		82 395	98 091	98 091	5 850	6 111	19 235	(13 124)	-68,2%	98 091
Vote 3 - INFRASTRUCTURE SERVICES		1 427 232	1 541 782	1 541 782	151 524	152 941	195 801	(42 860)	-21,9%	1 541 782
Vote 4 - COMMUNITY AND PROTECTION SERVICES		410 086	510 981	510 981	9 641	11 034	51 161	(40 127)	-78,4%	510 981
Vote 5 - CORPORATE SERVICES		179 643	216 624	216 624	10 452	12 327	23 206	(10 880)	-46,9%	216 624
Vote 6 - FINANCIAL SERVICES		130 204	127 053	127 053	3 954	13 846	23 218	(9 372)	-40,4%	127 053
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	2 243 190	2 511 734	2 511 734	181 644	196 505	314 916	(118 411)	-37,6%	2 511 734
Surplus/ (Deficit) for the year	2	242 578	119 542	122 016	8 011	343 588	172 573	171 015	99,1%	122 016

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

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue		1 469 210	1 610 661	1 610 661	149 462	301 522	254 052	47 470	19%	1 610 661
Service charges - Electricity		874 586	1 029 705	1 029 705	104 168	196 426	158 095	38 331	24%	1 029 705
Service charges - Water		203 271	182 522	182 522	11 372	25 909	21 285	4 623	22%	182 522
Service charges - Waste Water Management		114 952	122 772	122 772	9 141	24 631	22 024	2 607	12%	122 772
Service charges - Waste management		96 327	115 082	115 082	7 757	24 531	23 079	1 453	6%	115 082
Sale of Goods and Rendering of Services		25 260	24 654	24 654	2 362	5 005	3 521	1 484	42%	24 654
Agency services		3 697	3 794	3 794	331	447	570	(123)	-22%	3 794
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		23 505	18 173	18 173	2 121	4 128	3 101	1 027	33%	18 173
Interest earned from Current and Non Current Assets		57 312	44 232	44 232	1 219	5 913	7 372	(1 459)	-20%	44 232
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 056	13 649	13 649	844	1 814	1 802	12	1%	13 649
Licence and permits		8 149	8 386	8 386	713	914	1 155	(241)	-21%	8 386
Operational Revenue		51 096	47 692	47 692	9 433	11 804	12 049	(245)	-2%	47 692
Non-Exchange Revenue		904 547	921 493	921 493	38 300	236 653	225 459	11 194	5%	921 493
Property rates		484 454	509 116	509 116	37 929	150 969	153 583	(2 613)	-2%	509 116
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		184 354	163 380	163 380	19	44	219	(175)	-80%	163 380
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		230 231	245 638	245 638	-	84 945	71 043	13 902	20%	245 638
Interest		4 239	3 359	3 359	352	695	615	80	13%	3 359
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		302	-	-	-	-	-	-	-	-
Other Gains		966	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure by type)		2 373 756	2 532 153	2 532 153	187 761	538 175	479 511	58 664	12%	2 532 153
Expenditure By Type										
Employee related costs		632 279	656 455	656 455	-	-	104 184	(104 184)	-100%	656 455
Remuneration of councillors		22 620	23 422	23 422	-	-	3 904	(3 904)	-100%	23 422
Bulk purchases - electricity		626 176	714 397	714 397	98 733	98 733	119 066	(20 334)	-17%	714 397
Inventory consumed		98 423	112 641	112 342	3 179	4 507	16 561	(12 054)	-73%	112 342
Debt impairment		49 124	74 031	74 031	-	-	-	-	-	74 031
Depreciation and amortisation		207 181	249 408	249 408	36 638	36 638	0	36 638	1831880279%	249 408
Interest		63 411	71 259	71 259	-	-	-	-	-	71 259
Contracted services		278 249	297 434	295 395	11 420	11 586	37 908	(26 322)	-69%	295 395
Transfers and subsidies		21 324	20 739	20 739	3 012	4 591	10 422	(5 831)	-56%	20 739
Irrecoverable debts written off		101 630	121 383	121 383	16 140	16 140	5	16 135	309103%	121 383
Operational costs		138 791	169 885	172 223	12 522	24 311	22 866	1 445	6%	172 223
Losses on Disposal of Assets		2 288	-	-	-	-	-	-	-	-
Other Losses		1 692	680	680	-	-	-	-	-	680
Total Expenditure		2 243 190	2 511 734	2 511 734	181 644	196 505	314 916	(118 411)	-38%	2 511 734
Surplus/(Deficit)		130 567	20 419	20 419	6 117	341 671	164 595	177 076	0	20 419
Transfers and subsidies - capital (monetary allocations)		106 864	99 123	101 597	1 894	1 917	7 978	(6 060)	(0)	101 597
Transfers and subsidies - capital (in-kind)		5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		242 568	119 542	122 016	8 011	343 588	172 573			122 016
Surplus/(Deficit) after income tax		242 568	119 542	122 016	8 011	343 588	172 573			122 016
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		242 568	119 542	122 016	8 011	343 588	172 573			122 016
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		242 568	119 542	122 016	8 011	343 588	172 573			122 016

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 31 August 2024. It should be noted that the figures relate to billed revenue and not cash collected.

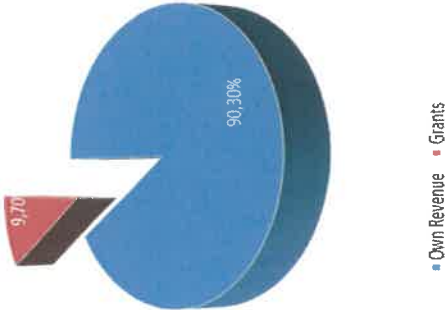
Operating Revenue by Source:

R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue										
Service charges - Electricity	1 029 705 173	1 029 705 173	196 425 794	158 094 569	-38 331 225	-24%	80 207 074	104 168 114	-23 961 040	-29,87%
Service charges - Water	182 522 220	182 522 220	25 908 829	21 285 377	-4 623 452	-22%	10 762 170	11 372 150	-609 980	-5,67%
Service charges - Waste Water Management	122 771 630	122 771 630	24 630 753	22 023 970	-2 606 783	-12%	7 575 621	9 140 686	-1 565 065	-20,66%
Service charges - Waste Management	115 081 671	115 081 671	24 531 314	23 078 893	-1 452 621	-6%	6 906 256	7 756 915	-850 659	-12,32%
Sale of Goods and Rendering of Services	24 653 963	24 653 963	5 005 196	3 520 775	-1 484 421	-42%	1 814 339	2 361 612	-547 273	-30,16%
Agency services	3 794 352	3 794 352	447 105	570 243	123 138	22%	301 689	331 335	-29 646	-9,83%
Interest earned from Receivables	18 172 580	18 172 580	4 127 507	3 100 572	-1 026 935	-33%	1 598 586	2 120 798	-522 212	-32,67%
Interest earned from Current and Non Current Assets	44 232 144	44 232 144	5 913 421	7 372 024	1 458 603	20%	3 686 012	1 219 015	2 466 997	66,93%
Rental from Fixed Assets	13 648 887	13 648 887	1 813 951	1 801 999	-11 952	-1%	974 843	844 377	130 466	13,38%
Licence and permits	8 385 504	8 385 504	914 133	1 154 840	240 707	21%	742 637	713 067	29 570	3,98%
Operational Revenue	47 692 457	47 692 457	11 804 322	12 048 970	244 648	2%	11 496 059	9 433 437	2 062 622	17,94%
Non-Exchange Revenue										
Property rates	509 116 169	509 116 169	150 969 198	153 582 640	2 613 442	2%	45 728 547	37 929 284	7 799 263	17,06%
Fines, penalties and forfeits	163 379 995	163 379 995	44 131	218 900	174 769	80%	135 115	18 645	116 470	86,20%
Transfer and subsidies - Operational	245 637 999	245 637 999	84 944 787	71 042 867	-13 901 920	-20%	1 626 685	-	1 626 685	100,00%
Interest	3 358 652	3 358 652	694 919	614 747	-80 172	-13%	313 690	351 924	-38 234	-12,19%
Total Revenue (excluding capital transfers and contributions)	2 532 153 396	2 532 153 396	538 175 359	479 511 186	-58 664 172,66	-12%	173 869 323	187 761 360	-13 892 037	-7,99%

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

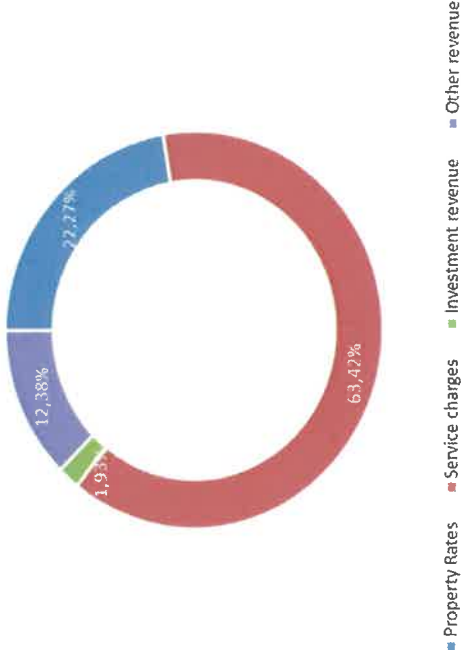
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



Own revenue consists mainly of service charges at 63,42% per cent of the R2 286 515 397 own revenue budget.

Composition of own revenue



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an underperformance of R2 613 442 for property rates when compared to the year-to-date budget projections as the annual applications do not form part of the monthly budgeted revenue projections.

3.2 Service charges - Electricity

The municipality has billed R38 331 225 more electricity charges than initially anticipated. The largest over performance was noted for Electricity Sales: Time of use tariffs (R22 119 369) and Electricity Sales: Domestic High: Prepaid (R10 449 888). This increase is a result of the increase in tariffs and consumption because of suspended load shedding and increased demand during the winter season.

3.3 Service charges - Water revenue

The municipality has billed R4 623 452 more water charges than initially anticipated. The largest over performance was noted for Water sale conventional (R3 469 998). This increase in billings is a result of an increase in consumption.

3.4 Service charges - Waste Water Management

The municipality has billed R2 606 783 more Wastewater charges than initially anticipated. The largest over performance was noted for Industrial Effluent (R690 271) and Industrial wastewater (R799 953). This increase in billings is a result of an increase in usage and increases in tariffs.

3.5 Interest earned from Current and Non-Current Assets

An over performance was noted for interest earned – external investments to the amount of R1 458 603. The variance is mainly attributed to increases in the interest rates in the past few years and the municipality has also invested additional funds which has resulted in an increase in the earnings from investments.

3.6 Transfer and subsidies – Operational

An over performance is noted for transfers and subsidies to the amount of R13 901 920. The overperformance is due to the transfer tranche payments received.

3.7 Sales of Goods and Rendering of Services

An over performance is noted for sales of goods and rendering of services to the amount of R1 484 421. The items that attributed to the overperformance are as follows:

3.7.1 Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Encroachment Fees

An over performance of R789 454 has been noted. This is a result of more payments being received from encroachments fees by the municipality than initially anticipated.

3.7.2 Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Building Plan Approval

An over performance of R232 474 has been noted. This is a result of more building plan applications and approvals granted than initially anticipated.

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

4. Operating Expenditure

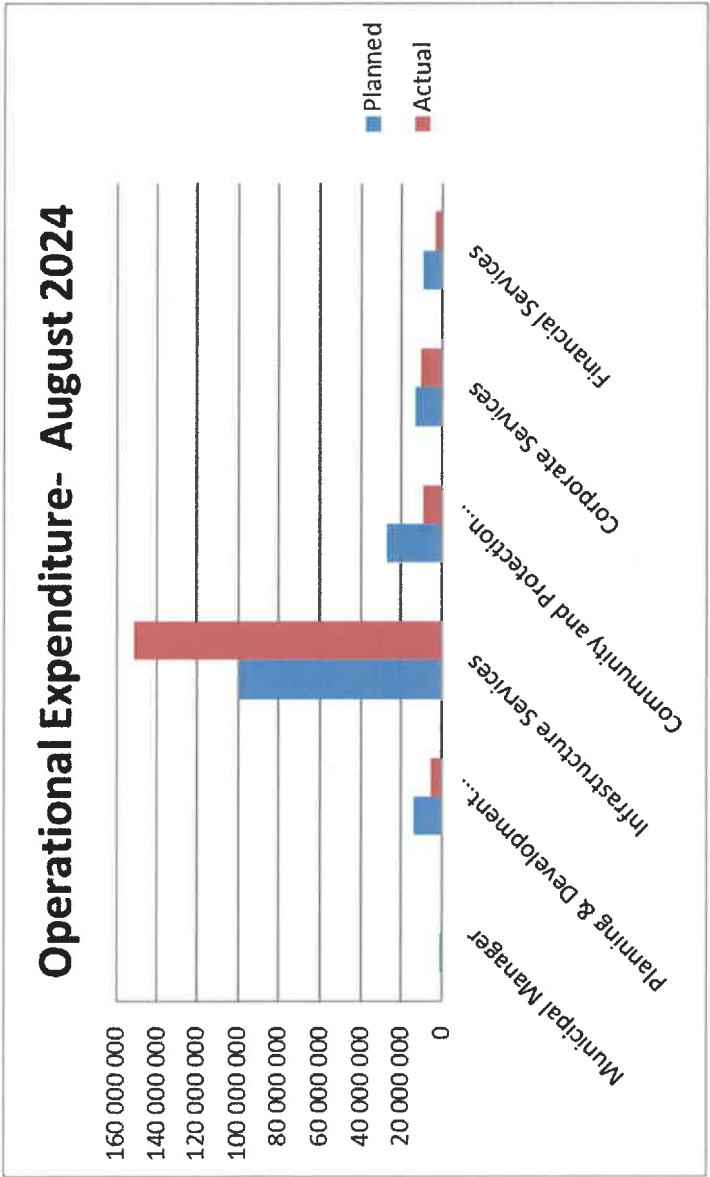
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 August 2024.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		August 2024		August Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 202 891	17 202 891	2 295 695	246 967	1 184 979	223 379	(961 600)	-81%
Planning & Development Services	98 091 073	98 091 073	19 235 306	6 110 812	13 870 648	5 849 694	(8 020 954)	-58%
Infrastructure Services	1 541 782 409	1 541 782 409	195 800 788	152 940 946	99 103 642	151 523 653	52 420 011	53%
Community and Protection Services	510 981 472	510 981 472	51 160 653	11 033 648	26 846 524	9 641 457	(17 205 067)	-64%
Corporate Services	216 623 591	216 623 591	23 206 264	12 326 675	12 853 982	10 452 029	(2 401 953)	-19%
Financial Services	127 052 696	127 052 696	23 217 510	13 845 704	9 437 928	3 953 724	(5 484 204)	-58%
TOTALS	2 511 734 132	2 511 734 132	314 916 216	196 504 752	163 297 703	181 643 936	18 346 233	11%

Disclaimer: At the time of reporting, the salaries for July and August had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR AUGUST 2024



Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R19 235 306 of the amended budget. The year- to- date actual expenditure incurred amounted to R6 110 812 which resulted in an underperformance of R13 124 494. The items that attributed to the underperformance are as follows:

4.1.1 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Tourism

The user department planned to spend R7 177 330 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 525 330. The user department indicated that they are currently finalising the documentation for the approval of the allocations to the relevant institutions.

4.1.2 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Planning and development general).

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently finalising the specifications for the project.

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

The user department planned to spend R291 998 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are in the process of appointing a service provider for the revision of the Informal settlements' strategy.

4.1.4 Expenditure: Contracted Services: Outsourced Services: Professional Staff

The user department planned to spend R127 190 of the amended budget. No expenditure has been incurred to date. The user department indicated that invoices for July will only be received in August and payment will be made thereafter. An improvement will be seen in the next reporting period.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R195 800 788 of the amended budget. The year-to-date actual expenditure incurred amounted to R152 940 946 which resulted in an underperformance of R42 859 842. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R109 058 298 of the amended budget. The year-to-date actual expenditure incurred amounted to R92 294 597. The user department indicated that the invoice for August 2024 will only be received and paid in September 2024. An improvement will be seen in the next reporting period.

4.2.2 Expenditure: Bulk Purchases: Electricity: ESKOM (Drakenstein)

The user department planned to spend R10 007 904 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 438 081. The user department indicated that the invoice for August 2024 will only be received and paid in September 2024. An improvement will be seen in the next reporting period.

4.2.3 Expenditure: Contracted Services: Outsourced Services: Refuse Removal (Landfill site)

The user department planned to spend R4 375 178 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 160 019. The user department indicated that the invoice for August 2024 will only be received and paid in September 2024. An improvement will be seen in the next reporting period.

4.2.4 Expenditure: Contracted Services: Outsourced Services: Refuse Removal (Refuse Removal)

The user department planned to spend R5 404 384 of the amended budget. The year-to-date actual expenditure incurred amounted to R291 835. The user department indicated that the invoice for August 2024 will only be received and paid in September 2024. An improvement will be seen in the next reporting period.

4.2.5 Expenditure: Inventory Consumed: Water

The user department planned to spend R7 008 930 of the amended budget. The year-to-date actual expenditure incurred amounted to R529 635. The user department indicated that the invoice for August 2024 will only be received and paid in September 2024. An improvement will be seen in the next reporting period.

4.2.6 Expenditure: Contracted Services: Contractors: Maintenance of Equipment (Sewerage purification Stellenbosch)

The user department planned to spend R1 746 666 of the amended budget. The year-to-date actual expenditure incurred amounted to R13 260. Orders to the amount of R27 840 have been loaded onto the financial system. The user department indicated that most of the maintenance work was performed in the previous financial year hence the slow movement in expenditure.

4.2.7 Expenditure: Operational Cost: Uniform and Protective Clothing

The user department planned to spend R1 010 485 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 173. The user department indicated that they are awaiting the availability of stock.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R51 160 653 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 033 648 which resulted in an underperformance of R40 127 005. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Fire Services)

The user department planned to spend R291 832 of the amended budget. No expenditure has been incurred to date. The user department indicated that work is being done continuously and they are awaiting invoices for work that has been done to date.

4.3.2 Expenditure: Transfers and Subsidies: Operational: Allocations In-kind: Households: Social Assistance: Social Relief

The user department planned to spend R784 372 of the amended budget. The year-to-date actual expenditure incurred amounted to R243 612. The user department indicated that

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

expenditure is dependent on the occurrence of disastrous events and due to no incidents currently, expenditure is slow.

4.3.3 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Households: Social Security Payments: Social Assistance: Grant in Aid

The user department planned to spend R2 460 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 314 115. The user department indicated that the remaining allocations are paid monthly, and they are still investigating the site for access to space for the applicant as the initial application was denied.

4.3.4 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R10 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 654 928. Orders to the amount of R1 011 929 have been loaded onto the financial system. The user department indicated that they are awaiting invoices from service providers.

4.4 Corporate Services

The Corporate Services directorate planned to spend R23 206 264 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 326 675 which resulted in an underperformance of R10 879 589. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R22 260 of the budget. No expenditure has been incurred to date. The user department indicated that all payments will be made as invoices are received.

4.4.2 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R328 412 of the amended budget. The year-to-date actual expenditure incurred amounted to R196 784. The user department indicated that the invoice for August 2024 will only be received and paid in September 2024. An improvement will be seen in the next reporting period.

4.5 Financial Services

The Financial Services directorate planned to spend R23 217 510 of the budget. The year-to-date actual expenditure incurred amounted to R13 845 704 which resulted in an underperformance of R9 371 806. The items that attributed to the underperformance are as follows:

4.5.1 Expenditure: Operational Cost: Management Fee

The user department planned to spend R1 158 890 of the budget. No expenditure has been incurred to date.

4.5.1 Expenditure: Operational Cost: Commission: Third Party Vendors

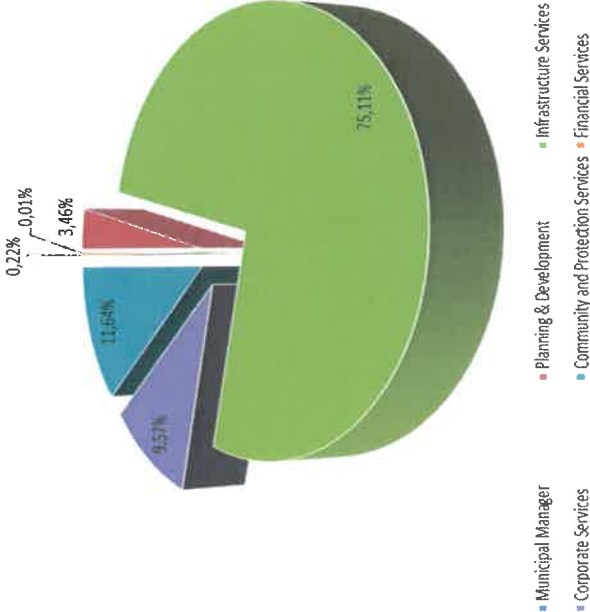
The user department planned to spend R642 834 of the budget. No expenditure has been incurred to date.

5 Capital Expenditure

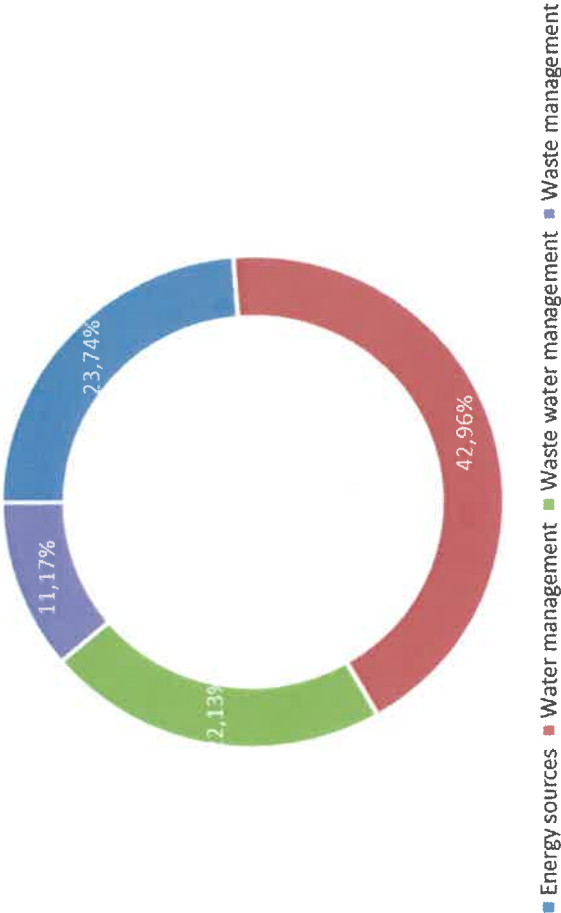
Stellenbosch municipality vested most of the 2024/25 capital budget in trading services (368 134 562 or 58.05 per cent of the R634 147 943 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management (R158 155 327 or 42.96 per cent of the R368 134 562 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR AUGUST 2024

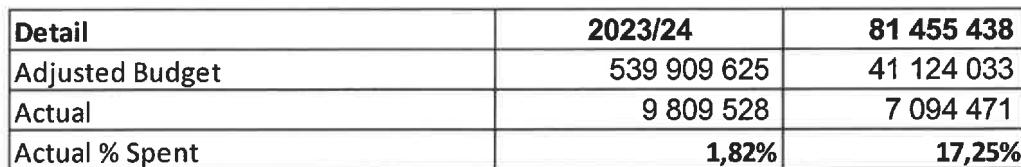
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 August 2024.

Directorate	Adjusted Budget	Capital Expenditure					Actuals + Commitments & Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost		
Municipal Manager	40 000	-	4 833	7 154	-	11 987	
Planning & Development	21 923 845	270 000	8 481	1 181 311	70 726	1 260 518	
Infrastructure Services	476 298 433	22 456 674	6 729 949	72 617 880	23 639 948	102 987 777	
Corporate Services	60 688 523	-	25 505	1 898 541	3 434 273	5 358 318	
Community and Protection Services	73 797 142	-	325 704	5 936 516	2 660 225	8 922 445	
Financial Services	1 400 000	50 000	-	139 446	48 720	188 166	
TOTALS	634 147 943	22 776 674	7 094 471	81 780 848	29 853 892	118 729 211	

Balance			
Budget - (Actual + Comm + Prov)	28 013		
	20 663 327		
	373 310 656		
	55 330 205		
	64 874 697		
	1 211 834		
	515 418 732		

Year To Date Actual + Commitments	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
29,97%	12,08%		
5,43%	0,04%		
16,66%	1,41%		
3,17%	0,04%		
8,49%	0,44%		
9,96%	0,00%		
14,01%	1,12%		

Year-On-Year Capital Comparison



Month	2022/23 (%)	2023/24 (%)	2024/25 (%)
July Actual	0,00	0,00	0,00
August Actual	1,00	1,50	0,50
September Actual	4,50	3,00	0,00
October Actual	10,50	4,50	0,00
November Actual	4,50	5,50	0,00
December Actual	11,50	7,50	0,00
January Actual	1,00	2,50	0,00
February Actual	3,00	4,50	0,00
March Actual	9,50	10,50	0,00
April Actual	5,50	8,50	0,00
May Actual	7,00	7,00	0,00
June Actual	18,50	14,00	0,00
Period 13	7,50	0,00	0,00

[illegible]

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

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) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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	5	5	—	5	-100%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		3 726	18 294	19 974	—	—	230	(230)	-69%	19 974
Vote 3 - INFRASTRUCTURE SERVICES		353 580	444 684	468 251	4 617	6 730	21 757	(15 027)	-69%	468 251
Vote 4 - COMMUNITY AND PROTECTION SERVICES		26 587	54 148	55 377	239	239	—	239		55 377
Vote 5 - CORPORATE SERVICES		29 161	56 420	60 609	26	26	—	26		60 609
Vote 6 - FINANCIAL SERVICES		1 404	100	100	—	—	—	—		100
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	414 497	573 686	604 350	4 887	6 999	21 987	(14 987)	-68%	604 350
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		—	—	—	—	—	—	—		—
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		556	1 950	1 950	8	8	40	(32)	-79%	1 950
Vote 3 - INFRASTRUCTURE SERVICES		2 115	4 800	8 048	—	—	700	(700)	-100%	8 048
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3 610	17 609	18 420	87	87	—	87		18 420
Vote 5 - CORPORATE SERVICES		1 039	—	80	—	—	—	—		80
Vote 6 - FINANCIAL SERVICES		494	1 300	1 300	—	—	50	(50)	-100%	1 300
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	7 814	25 559	29 798	95	95	790	(695)	-88%	29 798
Total Capital Expenditure	3	422 311	599 345	634 148	4 982	7 094	22 777	(15 682)	-69%	634 148
Capital Expenditure - Functional Classification										
Governance and administration		32 459	57 860	62 129	30	30	50	(20)	-39%	62 129
Executive and council		39	40	40	5	5	—	5		40
Finance and administration		32 421	57 820	62 089	26	26	50	(24)	-49%	62 089
Internal audit		—	—	—	—	—	—	—		—
Community and public safety		30 806	82 931	86 651	334	334	270	64	24%	86 651
Community and social services		11 766	39 069	39 953	239	239	—	239		39 953
Sport and recreation		8 194	13 800	15 072	87	87	—	87		15 072
Public safety		7 584	11 943	11 827	—	—	—	—		11 827
Housing		3 262	18 119	19 799	8	8	270	(262)	-97%	19 799
Health		—	—	—	—	—	—	—		—
Economic and environmental services		90 290	106 734	117 234	1 786	1 786	7 473	(5 687)	-76%	117 234
Planning and development		14 453	18 131	21 940	1 624	1 624	2 223	(599)	-27%	21 940
Road transport		74 697	85 953	92 644	162	162	5 250	(5 088)	-97%	92 644
Environmental protection		1 140	2 650	2 650	—	—	—	—		2 650
Trading services		268 755	351 820	368 135	2 832	4 944	14 984	(10 040)	-67%	368 135
Energy sources		98 459	87 035	87 400	843	2 956	1 976	979	50%	87 400
Water management		72 955	156 882	158 155	1 246	1 246	5 859	(4 613)	-79%	158 155
Waste water management		20 885	77 504	81 455	34	34	—	34		81 455
Waste management		76 457	30 400	41 124	709	709	7 149	(6 441)	-90%	41 124
Other		—	—	—	—	—	—	—		—
Total Capital Expenditure - Functional Classification	3	422 311	599 345	634 148	4 982	7 094	22 777	(15 682)	-69%	634 148
Funded by:										
National Government		86 958	72 056	72 056	335	335	5 728	(5 393)	-94%	72 056
Provincial Government		19 575	27 067	29 541	1 624	1 624	2 250	(626)	-28%	29 541
District Municipality		—	—	—	—	—	—	—		—
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		14 779	38 428	42 307	—	—	3 900	(3 900)	-100%	42 307
Transfers recognised - capital		121 312	137 551	143 903	1 958	1 958	11 878	(9 919)	-84%	143 903
Borrowing	6	137 739	200 000	209 300	1 974	1 974	6 742	(4 768)	-71%	209 300
Internally generated funds		162 937	261 795	280 944	1 050	3 162	4 157	(995)	-24%	280 944
Total Capital Funding	7	421 989	599 345	634 148	4 982	7 094	22 777	(15 682)	-69%	634 148

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R270 000 of the budget. The year-to-date actual expenditure incurred amounted to R8 481. This resulted in an underperformance of R261 519. The projects that attributed to the overperformance are as follows:

5.1.1 Kayamandi Town Centre

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that they have submitted a request to the Department of Infrastructure to move the budget to the outer financial years as the development rights have not been obtained. The project is funded by grant from the Department of Infrastructure.

5.1.2 Klapmuts La Rochelle (100)

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that they are in the process of appointing a service provider for to design the civil services from an existing term tender.

5.1.3 Housing Projects (Social housing planning)

The user department planned to spend R60 000 of the budget. No expenditure has been incurred to date. Orders to the amount of R491 331 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and they are expecting their first invoice for work done in September 2024. An improvement will be seen in the next reporting period.

5.1.4 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that an existing tender will be utilised to erect a security fence for the prevention of land invasion during the current relocation plan for Erf 3229 Mooiwater.

5.2 Community and Protection Services

The Directorate had no planned expenditure on the budget. The year-to-date actual expenditure incurred amounted to R325 704. This resulted in an overperformance of R325 704. The projects that attributed to the overperformance are as follows:

5.2.1 Calcutta Memorial Park

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R238 904. Orders to the amount of R250 743 have been loaded onto the financial system. The user department indicated that the planning phase has been completed and they are in the process of compiling the tender specifications for the construction phase.

5.3 Infrastructure Services

The Directorate planned to spend R22 456 674 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 729 949. This resulted in an underperformance of R15 726 725. The projects that attributed to the underperformance are as follows:

5.3.1 Expansion of the landfill site (New cells)

The user department planned to spend R3 914 952 of the amended budget. The year-to-date actual expenditure incurred amounted to R138 899. Orders to the amount of R1 210 899 have been loaded onto the financial system. The user department indicated that a request proposal for the appointment of a service provider has been drafted and an invoice has been received and submitted for payment. An improvement will be seen in the next reporting period.

5.3.2 Landfill Gas to Energy

The user department planned to spend R2 284 175 of the amended budget. The year-to-date actual expenditure incurred amounted to R569 647. Orders to the amount of R15 130 353 have been loaded onto the financial system. The user department indicated that construction commenced in the previous financial year and an invoice has been received and submitted for payment. An improvement will be seen in the next reporting period.

5.3.3 Alternative Energy

The user department planned to spend R1 976 252 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting the project plans and cash flows from the consultant.

5.3.4 Franschhoek Mooiwater 236

The user department planned to spend R1 800 000 of the budget. The year-to-date actual expenditure incurred amounted to R847 761. Orders to the amount of R9 952 239 have been loaded onto the financial system. The user department indicated that the construction of the service sites is currently in progress.

5.3.5 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R5 727 593 of the budget. The year-to-date actual expenditure incurred amounted to R174 862. Orders to the amount of R1 009 138 have been loaded onto the financial system. The user department indicated that there is a delay due to a landowner objection for the routing and they will be submitting a basic assessment application prior to going out on tender.

5.3.6 Lanquedoc Access road and Bridge

The user department planned to spend R3 300 000 of the budget. No expenditure has been incurred to date. Orders to the amount of R20 000 000 have been loaded onto the financial system. The user department indicated that construction is currently in progress.

5.4 Corporate Services

The Directorate had no planned expenditure on the budget. The year-to-date actual expenditure incurred amounted to R25 505. This resulted in an overperformance of R25 505. The projects that attributed to the overperformance are as follows:

5.4.1 Upgrade and Expansion of IT Infrastructure Platforms

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R25 505. Orders to the amount of R5 225 have been loaded onto the financial system. The user department indicated that the tender was advertised and is currently in its evaluation stage.

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2024/25											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	14 017	3 608	4 013	3 713	2 904	3 089	16 827	93 816	141 988	120 350	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 502	6 574	1 191	3 869	3 062	3 028	13 756	10 187	62 168	33 901	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	16 526	1 900	1 174	908	778	789	3 759	19 887	45 722	26 121	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	10 584	1 516	1 120	547	599	575	3 630	24 160	42 732	29 511	-	-	
Receivables from Exchange Transactions - Waste Management	1600	10 673	1 240	993	843	847	766	5 461	32 336	53 158	40 253	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	474	330	267	203	200	193	1 181	12 346	15 194	14 123	-	-	
Interest on Arrear Debtor Accounts	1810	2 094	104	147	183	199	258	2 607	72 688	78 280	75 935	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	104	398	61	42	66	151	2 199	12 286	15 307	14 744	-	-	
Total By Income Source	2800	74 975	15 670	8 966	10 309	8 655	8 849	49 420	277 705	454 549	354 938	-	-	
2023/24 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	13 158	1 673	227	65	65	64	1 344	2 067	18 662	3 604	-	-	
Commercial	2300	13 052	5 710	1 766	3 847	3 437	3 449	15 997	36 553	83 811	63 282	-	-	
Households	2400	48 765	8 286	6 973	6 397	5 153	5 336	32 079	239 085	352 076	288 052	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	74 975	15 670	8 966	10 309	8 655	8 849	49 420	277 705	454 549	354 938	-	-	

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2024/25								
		0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 024	-	-	-	-	-	-	-	8 024
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	28 672	-	-	-	-	-	-	-	28 672
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer type	1000	36 696	-	-	-	-	-	-	-	36 696

7 Investments

7 Investments

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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
		Yrs/Months												
R thousands														
Municipality														
A#9415		CALL ACCOUNT	Deposits - Bf	No	Yes	7,00%	No	No	30/06/2025	106 301	804		-	107 105
A#2381		9M	Deposits - Bf	No	Yes	9,60%	No	No	07/10/2024	168 596	1 313		-	169 909
N#032		1Y	Deposits - Bf	No	Yes	9,67%	No	No	19/12/2024	72 504	575		-	73 079
N#033		4M	Deposits - Bf	No	Yes	9,20%	No	No	18/11/2024	101 017	786		-	101 803
S#041		3M	Deposits - Bf	No	Yes	9,15%	No	No	12/09/2024	101 203	777		-	101 980
														-
														-
														-
Municipality sub-total										549 621	4 254		-	553 876
TOTAL INVESTMENTS AND INTEREST	2									549 621	4 254		-	553 876

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

8 Borrowings

Lending Institution	Balance 1/08/2024	Received August 2024	Interest Capitalised August 2024	Capital Repayments August 2024	Balance 31/08/2024	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	3 918 505	-	-	-	3 918 505	11,10%	
DBSA@ 10.25%	18 576 891	-	-	-	18 576 891	10,25%	
DBSA @ 9.74%	54 048 197	-	-	-	54 048 197	9,74%	
NEBANK @ 9.70%	98 728 950	-	-	-	98 728 950	9,70%	
NEBANK @ 8.8%	80 633 572	-	-	-	80 633 572	6,73%	
STANDARD BANK @ 11.00%	126 007 906	-	-	-	126 007 906	11,00%	
NEDBANK @9.70%	64 989 129	-	-	-	64 989 129	9,70%	
NEDBANK @10,71%	137 446 093	-	-	-	137 446 093	10,71%	
TOTAL	584 349 243	-	-	-	584 349 243		

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2024/25 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	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
Unconditional Grant:Equitable Share	215 604 000		215 604 000		89 835 000	24 826 306	12 812 480	-	85 008 694	27,64%	11,51%
Grand Total (Unconditional Grants)	215 604 000		215 604 000		89 835 000	24 826 306	12 812 480	-	85 008 694	27,64%	11,51%
EPWP Integrated Grant for Municipalities	2 021 000		2 021 000		505 000	-	-	505 000	505 000	0,00%	0,00%
Local Government Financial Management Grant	1 600 000		1 600 000		1 600 000	-	-	1 600 000	1 600 000	0,00%	0,00%
Integrated National Electrification Programme (Municipal) Grant	5 056 000		5 056 000		2 000 000	-	-	-	2 000 000	0,00%	0,00%
Integrated Urban Development Grant	64 495 000		64 495 000		12 899 000	334 506	334 506	-	12 564 494	2,59%	0,52%
Energy Efficiency and Demand Side	5 000 000		5 000 000		1 000 000	-	-	1 000 000	1 000 000	0,00%	0,00%
Municipal Disaster Response Grant			-		-	-	-	-	-	0,00%	0,00%
Community Development Workers Operational Support Grant	38 000		38 000		38 000	-	-	38 000	38 000	0,00%	0,00%
Community Library Service Grant	11 333 000		11 333 000		3 778 000	-	-	-	3 778 000	0,00%	0,00%
Library services replacement funding			-		-	-	-	-	-	0,00%	0,00%
Human Settlements Development Grant		1 679 845	20 248 690	204 170	-	-	-	-	-	0,00%	0,00%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	18 568 845	793 904	19 343 904	363 114	-	1 623 761	1 623 761	-	1 679 845	0,00%	0,00%
Title Deeds Restoration Grant	803 000		803 000		-	-	-	-	2 417 665	0,00%	8,39%
Municipal Accreditation and Capacity Building Grant	249 000		249 000		-	-	-	-	-	0,00%	0,00%
Integrated Transport Planning	628 000		628 000		-	-	-	-	-	0,00%	0,00%
Western Cape Municipal Energy Resilience Grant (WC MER Grant)			-		-	-	-	-	-	0,00%	0,00%
Financial Management Capability Grant	345 000		345 000	345 000	-	-	-	-	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure			1 500 000		-	-	-	-	345 000	0,00%	0,00%
Regional Socio-Economic Project/violence through urban upgrading (RSEPA/PUU)	1 500 000				1 500 000	-	-	1 500 000	1 500 000	0,00%	0,00%
Cape Winelands District Municipality Grant	500 000		500 000		-	-	-	-	-	0,00%	0,00%
Cape Winelands District Municipality Grant Capacity and support	150 000		150 000		-	-	-	-	-	0,00%	0,00%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT											
Human Settlements Development Grant -Operating		360 000	360 000		-	-	-	-	360 000	0,00%	0,00%
Khaya Lam Free Market Foundation	-		-		-	-	-	-	-	0,00%	0,00%
Other sources			-		-	-	-	-	-	0,00%	0,00%
Integrated Transport Planning Grant										0,00%	0,00%
National Lottery										0,00%	0,00%
Grand total (Conditional Grants)	130 836 845	2 833 749	133 670 594	912 284	23 320 000	1 958 267	1 958 267	4 643 000	18 182 984	7,49%	0,00%

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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:		209 528	221 720	221 720	2 105	91 940	91 940	-		3 621
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	-	89 835	89 835	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	505	505	505	-		2 021
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	1 600	1 600	1 600	-		1 600
Integrated Urban Development Grant		2 971	2 495	2 495	-	-	-	-		2 495
Provincial Government:		12 516	23 268	23 268	38	3 816	3 816	-		23 268
LIBRARY SERVICES CONDITIONAL GRANT		11 252	11 333	11 333	-	3 778	3 778	-		11 333
Municipal Accreditation and Capacity Building Grant		245	249	249	-	-	-	-		249
TITLE DEEDS RESTORATION GRANT		317	803	803	-	-	-	-		803
MAINTENANCE & CONSTRUCTION OF TRANSPORT INFRASTRUCTURE		-	345	345	-	-	-	-		345
FINANCIAL MANAGEMENT CAPABILITY BUILDING GRANT		240	-	-	-	-	-	-		-
CDW OPERATIONAL SUPPORT GRANT		38	38	38	38	38	38	-		38
Western Cape Municipal Energy Resilience Grant		244	-	-	-	-	-	-		-
Human Settlements Development Grant (top structures)		180	10 500	10 500	-	-	-	-		10 500
District Municipality:		138	650	650	-	-	-	-		650
Cape Winelands District Community Capacity and Support		-	150	150	-	-	-	-		150
Cape Winelands District Municipality Safety Grant		138	500	500	-	-	-	-		500
Other grant providers:		1 249	-	-	-	-	-	-		-
Non-profit Institutions		258	-	-	-	-	-	-		-
Private Enterprises		991	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	223 431	245 638	245 638	2 143	95 756	95 756	-		27 539
Capital Transfers and Grants										
National Government:		106 572	72 056	72 056	1 000	15 899	15 899	-		67 056
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	-	2 000	2 000	-		5 056
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	1 000	1 000	1 000	-		-
Municipal Disaster Relief Grant		30 132	-	-	-	-	-	-		-
Integrated Urban Development Grant		56 440	62 000	62 000	-	12 899	12 899	-		62 000
Provincial Government:		14 087	27 067	29 541	1 500	1 500	1 500	-		27 067
INTEGRATED TRANSPORT PLANNING		-	628	628	-	-	-	-		628
HUMAN SETTLEMENTS DEVELOPMENT GRANT		3 784	6 389	8 069	-	-	-	-		6 389
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		9 099	18 550	19 344	-	-	-	-		18 550
Library Services: Conditional Grant		203	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
RSEP/ VPUU		1 000	1 500	1 500	1 500	1 500	1 500	-		1 500
District Municipality:		-	-	-	-	-	-	-		-
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	120 659	99 123	101 597	2 500	17 399	17 399	-		94 123
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	344 089	344 761	347 235	4 643	113 155	113 155	-		121 662

MONTHLY BUDGET STATEMENT FOR AUGUST 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 - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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:		209 528	221 720	221 720	—	—	951	(951)	-100,0%	6 116
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	—	—	337	(337)	-100,0%	2 021
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	—	—	89	(89)	-100,0%	1 600
Integrated Urban Development Grant		2 971	2 495	2 495	—	—	526	(526)	-100,0%	2 495
Provincial Government:		12 517	23 268	23 268	—	—	2 302	(2 302)	-100,0%	23 268
LIBRARY SERVICES CONDITIONAL GRANT		11 252	11 333	11 333	—	—	1 993	(1 993)	-100,0%	11 333
Municipal Accreditation and Capacity Building Grant		245	249	249	—	—	43	(43)	-100,0%	249
TITLE DEEDS RESTORATION GRANT		317	803	803	—	—	266	(266)	-100,0%	803
WC FMSG AND MAINT AND CONSTR OF TRANSPORT INFRASTRUCTURE		—	—	—	—	—	—	—	—	—
COMMUNITY DEVELOPMENT WORKERS OPERATIONAL SUPPORT GRANT		—	—	—	—	—	—	—	—	—
MAINTENANCE & CONSTRUCTION OF TRANSPORT INFRASTRUCTURE		—	345	345	—	—	—	—	—	345
FINANCIAL MANAGEMENT CAPABILITY BUILDING GRANT		241	—	—	—	—	—	—	—	—
CDW OPERATIONAL SUPPORT GRANT		38	38	38	—	—	—	—	—	38
Specify (Add grant description)		244	—	—	—	—	—	—	—	—
Human Settlements Development Grant (top structures)		180	10 500	10 500	—	—	—	—	—	10 500
District Municipality:		138	650	650	—	—	—	—	—	650
CAPE WINELANDS DISTRICT TOURISM GRANT		138	650	650	—	—	—	—	—	650
Other grant providers:		1 249	—	—	33	33	—	33	—	—
Private Enterprises		991	—	—	33	33	—	33	—	—
Public Corporations		258	—	—	—	—	—	—	—	—
Higher Educational Institutions		—	—	—	—	—	—	—	—	—
Parent Municipality / Entity		—	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:		223 431	245 638	245 638	33	33	3 253	(3 220)	-99,0%	30 034
Capital expenditure of Transfers and Grants										
National Government:		106 572	72 056	72 056	335	335	5 728	(5 393)	-94,2%	67 056
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	—	—	—	—	—	5 056
Energy Efficiency and Demand-side [Schedule 5B]		—	5 000	5 000	—	—	—	—	—	—
Municipal Water Infrastructure Grant [Schedule 5B]		—	—	—	—	—	—	—	—	—
Municipal Disaster Relief Grant		30 132	—	—	—	—	—	—	—	—
Municipal Emergency Housing Grant		—	—	—	—	—	—	—	—	—
Integrated Urban Development Grant		56 440	62 000	62 000	335	335	5 728	(5 393)	-94,2%	62 000
Integrated Urban Development Grant		—	—	—	—	—	—	—	—	—
Provincial Government:		14 087	27 067	27 067	1 624	1 624	2 250	(626)	-27,8%	9 147
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT CAPITAL		—	—	—	—	—	—	—	—	—
Library Services: Conditional Grant		203	—	—	—	—	—	—	—	—
INTEGRATED TRANSPORT PLANNING		—	—	—	—	—	—	—	—	—
HUMAN SETTLEMENTS DEVELOPMENT GRANT		3 784	6 389	6 389	—	—	—	—	—	(8 069)
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		9 099	18 550	18 550	1 624	1 624	2 250	(626)	-27,8%	19 344
INTEGRATED TRANSPORT PLANNING		—	628	628	—	—	—	—	—	(628)
Specify (Add grant description)		—	—	—	—	—	—	—	—	—
RSEP/ VPUU		1 000	1 500	1 500	—	—	—	—	—	(1 500)
District Municipality:		—	—	—	—	—	—	—	—	—
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		120 659	99 123	99 123	1 958	1 958	7 978	(6 019)	-75,5%	76 203
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		344 090	344 761	344 761	1 991	1 991	11 231	(9 240)	-82,3%	106 237

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	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:		-	-	0	0	0,0%
FINANCIAL MANAGEMENT CAPABILITY BUILDING GRANT			-	-	-	
LIBRARY SERVICES CONDITIONAL GRANT			-	-	-	
District Municipality:		-	-	-	-	
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			-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	0	0	0,0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)			-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:		2 474	-	-	(2 474)	-100,0%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 680	-	-	(1 680)	-100,0%
INTEGRATED TRANSPORT PLANNING			-	-	-	
HUMAN SETTLEMENTS DEVELOPMENT GRANT		794	-	-	(794)	-100,0%
District Municipality:		-	-	-	-	
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		2 474	-	-	(2 474)	-100,0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 474	-	0	(2 474)	-100,0%

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

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	380 144 089	380 144 089	63 567 742	-	-100%	31 783 871	-	-100%
Bonus	33 175 849	33 175 849	97 330	-	-100%	48 665	-	-100%
Acting and Post Related Allowances	905 064	905 064	150 846	-	-100%	75 423	-	-100%
Non Structured	43 266 162	43 266 162	7 211 030	-	-100%	3 605 515	-	-100%
Standby Allowance	15 740 886	15 740 886	2 623 484	-	-100%	1 311 742	-	-100%
Travel or Motor Vehicle	13 635 637	13 635 637	2 270 108	-	-100%	1 135 054	-	-100%
Accommodation, Travel and Incidental	317 353	317 353	52 892	-	-100%	26 446	-	-100%
Bargaining Council	228 516	228 516	38 090	-	-100%	19 045	-	-100%
Cellular and Telephone	3 174 757	3 174 757	529 136	-	-100%	264 568	-	-100%
Current Service Cost	6 436 226	6 436 226	1 072 704	-	-100%	536 352	-	-100%
Essential User	870 292	870 292	145 050	-	-100%	72 525	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 273 647	3 273 647	545 608	-	-100%	272 804	-	-100%
Group Life Insurance	6 125 321	6 125 321	1 020 892	-	-100%	510 446	-	-100%
Housing Benefits	3 432 541	3 432 541	572 098	-	-100%	286 049	-	-100%
Interest Cost	21 022 581	21 022 581	3 503 764	-	0%	1 751 882	-	0%
Leave Gratuity	7 989 130	7 989 130	1 331 520	-	-100%	665 760	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 551 160	2 551 160	425 194	-	-100%	212 597	-	-100%
Medical	32 420 645	32 420 645	5 403 450	-	-100%	2 701 725	-	-100%
Non-pensionable	259 243	259 243	43 208	-	-100%	21 604	-	-100%
Pension	69 061 237	69 061 237	11 510 210	-	-100%	5 755 105	-	-100%
Scarcity Allowance	1 611 775	1 611 775	268 628	-	-100%	134 314	-	-100%
Shift Additional Remuneration	4 893 835	4 893 835	815 642	-	-100%	407 821	-	-100%
Structured	2 743 570	2 743 570	457 262	-	-100%	228 631	-	-100%
Unemployment Insurance	3 175 159	3 175 159	527 918	-	-100%	263 959	-	-100%
Totals	656 454 675	656 454 675	104 183 806	-	-100%	52 091 903	-	-100%

Disclaimer: At the time of reporting, the salaries for July and August had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR AUGUST 2024

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration		Ref	2023/24	Budget Year 2024/25							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands											
		1	A	B	C					D	
<u>Councillors (Political Office Bearers plus Other)</u>											
Basic Salaries and Wages			18 815	19 884	19 884	–	–	3 314	(3 314)	-100%	19 884
Pension and UIF Contributions			518	525	525	–	–	87	(87)	-100%	525
Medical Aid Contributions			102	141	141	–	–	24	(24)	-100%	141
Motor Vehicle Allowance			961	809	809	–	–	135	(135)	-100%	809
Cellphone Allowance			2 224	2 063	2 063	–	–	344	(344)	-100%	2 063
Housing Allowances			–	–	–	–	–	–	–	–	–
Other benefits and allowances			–	–	–	–	–	–	–	–	–
Sub Total - Councillors			22 620	23 422	23 422	–	–	3 904	(3 904)	-100%	23 422
% increase	4			3,5%	3,5%						3,5%
<u>Senior Managers of the Municipality</u>		3									
Basic Salaries and Wages			8 420	9 053	9 053	–	–	1 509	(1 509)	-100%	9 053
Pension and UIF Contributions			728	820	820	–	–	137	(137)	-100%	820
Medical Aid Contributions			131	143	143	–	–	24	(24)	-100%	143
Overtime			–	–	–	–	–	–	–	–	–
Performance Bonus			1 088	1 758	1 758	–	–	–	–	–	1 758
Motor Vehicle Allowance			490	662	662	–	–	110	(110)	-100%	662
Cellphone Allowance			245	179	179	–	–	30	(30)	-100%	179
Housing Allowances			18	21	21	–	–	4	(4)	-100%	21
Other benefits and allowances			128	115	115	–	–	19	(19)	-100%	115
Payments in lieu of leave			–	–	–	–	–	–	–	–	–
Long service awards			–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2		–	–	–	–	–	–	–	–	–
Entertainment			–	–	–	–	–	–	–	–	–
Scarcity			–	–	–	–	–	–	–	–	–
Acting and post related allowance			–	–	–	–	–	–	–	–	–
In kind benefits			–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality			11 247	12 752	12 752	–	–	1 832	(1 832)	-100%	12 752
% increase	4			13,4%	13,4%						13,4%
<u>Other Municipal Staff</u>											
Basic Salaries and Wages			360 809	371 358	371 358	–	–	62 103	(62 103)	-100%	371 358
Pension and UIF Contributions			62 388	71 416	71 416	–	–	11 901	(11 901)	-100%	71 416
Medical Aid Contributions			29 722	32 277	32 277	–	–	5 380	(5 380)	-100%	32 277
Overtime			73 496	66 644	66 644	–	–	11 107	(11 107)	-100%	66 644
Performance Bonus			–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance			9 347	12 974	12 974	–	–	2 160	(2 160)	-100%	12 974
Cellphone Allowance			2 029	2 996	2 996	–	–	499	(499)	-100%	2 996
Housing Allowances			2 726	3 411	3 411	–	–	569	(569)	-100%	3 411
Other benefits and allowances			43 288	44 627	44 627	–	–	2 299	(2 299)	-100%	44 627
Payments in lieu of leave			–	–	–	–	–	–	–	–	–
Long service awards			5 193	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2		32 034	37 999	37 999	–	–	6 333	(6 333)	-100%	37 999
Entertainment			–	–	–	–	–	–	–	–	–
Scarcity			–	–	–	–	–	–	–	–	–
Acting and post related allowance			–	–	–	–	–	–	–	–	–
In kind benefits			–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff			621 033	643 703	643 703	–	–	102 351	(102 351)	-100%	643 703
% increase	4			3,7%	3,7%						3,7%
Total Parent Municipality			654 899	679 877	679 877	–	–	108 088	(108 088)	-100%	679 877
TOTAL SALARY, ALLOWANCES & BENEFITS			654 899	679 877	679 877	–	–	108 088	(108 088)	-100%	679 877
% increase				3,8%	3,8%						3,8%
TOTAL MANAGERS AND STAFF			632 279	656 455	656 455	–	–	104 184	(104 184)	-100%	656 455

Disclaimer: At the time of reporting, the salaries for July and August had not been integrated. The salaries will reflect in the next reporting period.

12 Projections for the rest of the Financial Year

Operational Revenue													
Directorates	July Actuals	August Actuals	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 654 523	1 556 850	1 990 537	2 021 795	2 615 363	1 914 789	1 888 779	3 313 779	3 998 427	4 349 045	4 452 427	4 146 943	33 903 257
Infrastructure Services	196 956 416	144 727 755	130 146 007	112 386 994	114 206 632	135 127 775	99 532 194	117 978 313	139 244 358	133 535 469	101 180 507	323 066 518	1 748 088 938
Community and Protection Services	1 292 796	2 799 180	25 342 727	11 476 790	3 525 926	1 774 057	1 601 590	56 874 681	14 026 811	13 982 157	13 370 767	53 849 628	199 917 110
Corporate Services	1 620 565	838 295	629 352	526 043	599 341	625 194	1 020 666	635 710	884 554	880 284	880 284	3 502 022	12 642 310
Financial Services	148 913 449	39 732 797	43 832 248	38 006 766	39 387 820	52 734 604	39 507 677	3 717 344	11 298 691	11 179 581	11 179 581	197 234 223	636 724 781
Grand Total	350 437 749	189 654 877	201 940 871	164 418 388	160 335 082	192 176 419	143 550 906	182 519 827	169 452 841	163 926 536	131 063 566	581 799 335	2 631 276 396
Operational Expenditure													
Directorates	July Actuals	August Actuals	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	23 588	223 379	1 308 861	1 459 373	2 774 926	1 157 478	1 352 131	1 132 096	1 361 621	1 087 402	1 079 090	4 242 946	17 202 891
Planning and Development	261 118	5 849 694	7 180 248	6 831 865	10 814 825	8 362 246	6 618 432	6 413 325	7 196 185	6 401 826	6 413 530	25 747 779	98 091 073
Infrastructure Services	1 417 293	151 523 653	101 474 840	101 333 240	113 759 378	128 511 765	98 069 547	98 839 302	97 899 899	92 870 536	91 401 182	464 681 774	1 541 782 409
Community and Protection Services	1 392 191	9 641 457	26 918 266	27 917 111	40 413 420	25 581 445	28 440 650	27 526 425	26 453 164	25 084 585	19 676 943	251 935 815	510 981 472
Corporate Services	1 874 646	10 452 029	19 460 127	15 436 641	15 353 264	11 772 366	13 442 235	16 311 967	10 261 960	10 218 696	10 209 554	81 830 106	216 623 591
Financial Services	9 891 980	3 953 724	9 137 054	9 516 718	14 786 018	11 149 968	8 941 485	8 544 715	8 304 530	7 973 170	7 972 303	26 881 031	127 052 696
Grand Total	14 860 817	181 643 936	165 479 396	162 494 948	197 901 831	186 535 268	156 864 480	158 767 830	151 477 359	143 636 215	136 752 602	855 319 451	2 511 734 132
Capital Expenditure													
Directorates	July Actuals	August Actuals	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	4 833	-	25 832	11 021	1 350	1 198	-	-	-	-	4 234	40 000
Planning and Development	-	8 481	1 011 482	810 000	1 065 000	798 750	1 213 988	3 505 857	2 930 500	3 577 128	3 434 500	3 568 159	21 923 845
Infrastructure Services	2 112 467	4 617 482	20 454 893	29 508 018	26 841 534	33 635 320	19 989 256	30 382 921	81 237 159	71 919 635	69 210 908	86 388 840	476 298 433
Community and Protection Services	-	325 704	7 612 359	6 230 333	7 674 719	17 960 129	745 604	7 449 109	8 947 500	3 346 278	5 284 108	8 221 299	73 797 142
Corporate Services	-	25 505	40 000	511 676	760 000	1 560 068	725 379	4 512 500	11 343 900	11 702 500	11 662 500	17 844 496	60 688 523
Financial Services	-	-	60 000	-	60 000	-	60 000	112 500	167 004	167 504	155 005	617 987	1 400 000
Grand Total	2 112 467	4 982 005	29 178 734	37 085 859	36 412 274	53 955 617	22 735 425	45 962 887	104 626 063	90 713 045	89 747 021	116 636 547	634 147 943