



STELLENBOSCH
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MONTHLY BUDGET MONITORING REPORT

NOVEMBER 2024

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for November 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 November 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 December 2024

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

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MONTHLY BUDGET STATEMENT FOR NOVEMBER 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 NOVEMBER 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	655 943 513	2 511 293 732	2 531 712 996
Plan to Date (SDBIP)	118 687 153	839 674 626	969 436 802
Actual	95 880 969	587 091 327	1 073 657 615
Variance to SDBIP	(22 806 184)	(252 583 299)	104 220 813
Year to date % Variance to SDBIP	-19,22%	-30,08%	10,75%

Disclaimer: At the time of reporting, the salaries from July to November had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M05 November

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	38 874	264 413	256 944	7 469	3%	509 116
Service charges	1 289 135	1 450 081	1 450 081	112 249	640 547	537 391	103 156	19%	1 450 081
Investment revenue	57 312	44 232	44 232	5 162	26 006	18 430	7 576	41%	44 232
Transfers and subsidies - Operational	230 231	245 638	245 198	669	85 723	75 616	10 107	13%	245 198
Other own revenue	310 347	283 086	283 086	10 532	56 969	81 056	(24 088)	-30%	283 086
Total Revenue (excluding capital transfers and	2 371 479	2 532 153	2 531 713	167 487	1 073 658	969 437	104 221	11%	2 531 713
Employee costs	632 279	656 455	655 497	666	652	291 824	(291 172)	-100%	655 497
Remuneration of Councillors	22 620	23 422	23 422	-	-	9 759	(9 759)	-100%	23 422
Depreciation and amortisation	207 181	249 408	249 408	-	72 083	0	72 083	1441662138%	249 408
Interest	63 411	71 259	71 259	-	-	-	-	-	71 259
Inventory consumed and bulk purchases	724 599	827 038	827 062	66 865	343 137	341 765	1 372	0%	827 062
Transfers and subsidies	21 324	20 739	20 739	1 008	11 571	12 978	(1 407)	-11%	20 739
Other expenditure	571 775	663 413	663 906	35 244	159 648	183 348	(23 700)	-13%	663 906
Total Expenditure	2 243 190	2 511 734	2 511 294	103 782	587 091	839 675	(252 583)	-30%	2 511 294
Surplus/(Deficit)	128 290	20 419	20 419	63 704	486 566	129 762	356 804	275%	20 419
Transfers and subsidies - capital (monetary allocations)	106 864	99 123	123 392	23 393	31 427	35 538	(4 111)	-12%	123 392
Transfers and subsidies - capital (in-kind)	5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	240 291	119 542	143 812	87 098	517 993	165 300	352 693	213%	143 812
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	240 291	119 542	143 812	87 098	517 993	165 300	352 693	213%	143 812
Capital expenditure & funds sources									
Capital expenditure	427 374	599 345	655 944	46 920	95 881	118 547	(22 666)	-19%	655 944
Capital transfers recognised	121 312	137 551	165 699	24 037	38 074	51 349	(13 275)	-26%	165 699
Borrowing	137 739	200 000	209 300	15 330	29 067	29 680	(613)	-2%	209 300
Internally generated funds	162 937	261 795	280 944	7 554	28 741	37 518	(8 778)	-23%	280 944
Total sources of capital funds	421 989	599 345	655 944	46 920	95 881	118 547	(22 666)	-19%	655 944
Financial position									
Total current assets	2 194 437	894 865	836 049		2 337 014				836 049
Total non current assets	6 291 425	6 680 375	6 736 973		6 296 323				6 736 973
Total current liabilities	1 641 165	486 366	459 997		1 270 134				459 997
Total non current liabilities	827 907	1 076 572	1 076 572		827 907				1 076 572
Community wealth/Equity	6 021 324	6 012 302	6 036 572		7 916 715				6 036 572
Cash flows									
Net cash from (used) operating	1 812 697	461 634	459 440	55 194	449 917	69 113	(380 804)	-551%	2 446 089
Net cash from (used) investing	(422 339)	(689 247)	(754 335)	(52 455)	(172 087)	136 329	308 416	226%	754 335
Net cash from (used) financing	(137 446)	200 000	200 000	-	-	83 333	83 333	100%	200 000
Cash/cash equivalents at the month/year end	2 129 573	593 861	526 579	-	1 606 427	910 249	(696 177)	-76%	4 729 021
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	110 101	18 831	11 205	10 660	7 123	8 732	32 773	285 870	485 295
Creditors Age Analysis									
Total Creditors	23 220	-	-	-	-	-	-	-	23 220

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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 - Functional										
<i>Governance and administration</i>		664 483	649 367	649 367	47 064	333 986	317 119	16 867	5%	649 367
Executive and council		846	987	987	109	316	300	16	5%	987
Finance and administration		663 637	648 380	648 380	46 955	333 670	316 819	16 851	5%	648 380
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		211 563	220 431	226 247	2 449	12 737	52 106	(39 370)	-76%	226 247
Community and social services		21 350	17 872	22 008	182	2 605	7 863	(5 258)	-67%	22 008
Sport and recreation		746	257	257	12	38	11	27	258%	257
Public safety		179 028	180 261	180 261	1 239	6 566	39 234	(32 668)	-83%	180 261
Housing		10 440	22 041	23 721	1 016	3 528	5 000	(1 472)	-29%	23 721
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		104 683	120 984	133 697	26 945	41 681	42 601	(919)	-2%	133 697
Planning and development		87 028	106 067	104 667	19 034	31 682	31 483	199	1%	104 667
Road transport		16 733	13 422	27 535	7 585	9 339	11 031	(1 692)	-15%	27 535
Environmental protection		922	1 494	1 494	326	661	86	574	664%	1 494
<i>Trading services</i>		1 502 751	1 640 495	1 645 795	114 422	716 681	593 149	123 532	21%	1 645 795
Energy sources		965 506	1 122 237	1 122 237	77 094	502 940	402 870	100 070	25%	1 122 237
Water management		220 201	215 225	215 225	18 352	85 075	67 121	17 954	27%	215 225
Waste water management		170 215	159 519	164 819	10 790	68 768	59 518	9 251	16%	164 819
Waste management		146 830	143 514	143 514	8 184	59 898	63 641	(3 743)	-6%	143 514
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 483 480	2 631 276	2 655 105	190 880	1 105 085	1 004 975	100 110	10%	2 655 105
Expenditure - Functional										
<i>Governance and administration</i>		311 209	353 721	353 721	7 936	56 372	136 316	(79 945)	-59%	353 721
Executive and council		31 667	33 196	32 996	561	1 512	12 926	(11 413)	-88%	32 996
Finance and administration		273 426	314 934	315 134	7 367	54 692	120 786	(66 094)	-55%	315 134
Internal audit		6 117	5 591	5 591	8	168	2 605	(2 437)	-94%	5 591
<i>Community and public safety</i>		462 724	518 969	518 993	13 691	64 481	147 390	(82 909)	-56%	518 993
Community and social services		46 533	55 692	56 090	1 392	6 244	22 248	(16 003)	-72%	56 090
Sport and recreation		60 833	75 133	74 925	2 041	7 349	28 514	(21 165)	-74%	74 925
Public safety		322 791	345 534	345 344	8 596	42 683	81 292	(38 609)	-47%	345 344
Housing		32 566	42 611	42 635	1 661	8 205	15 337	(7 132)	-46%	42 635
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		150 714	228 743	228 279	4 917	23 192	70 093	(46 901)	-67%	228 279
Planning and development		66 937	84 954	84 489	1 479	11 441	35 157	(23 716)	-67%	84 489
Road transport		68 522	124 698	124 698	2 636	9 232	28 408	(19 176)	-68%	124 698
Environmental protection		15 255	19 092	19 092	801	2 519	6 529	(4 009)	-61%	19 092
<i>Trading services</i>		1 318 542	1 410 302	1 410 302	77 239	443 047	485 875	(42 828)	-9%	1 410 302
Energy sources		773 628	839 839	840 159	55 263	342 878	327 394	15 485	5%	840 159
Water management		188 776	178 797	178 687	6 930	30 182	47 858	(17 676)	-37%	178 687
Waste water management		186 738	230 551	230 341	7 746	38 425	60 849	(22 424)	-37%	230 341
Waste management		169 400	161 114	161 114	7 300	31 561	49 774	(18 213)	-37%	161 114
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 243 190	2 511 734	2 511 294	103 782	587 091	839 675	(252 583)	-30%	2 511 294
Surplus/ (Deficit) for the year		240 291	119 542	143 812	87 098	517 993	165 300	352 693	213%	143 812

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 NOVEMBER 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) - M05 November

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	3 619	10 565	10 071	494	4,9%	35 583
Vote 3 - INFRASTRUCTURE SERVICES		1 593 728	1 748 089	1 766 102	138 438	750 665	630 591	120 073	19,0%	1 766 102
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 046	199 917	204 053	1 759	9 870	47 193	(37 324)	-79,1%	204 053
Vote 5 - CORPORATE SERVICES		12 856	12 642	12 642	777	4 952	3 288	1 664	50,6%	12 642
Vote 6 - FINANCIAL SERVICES		651 637	636 725	636 725	46 287	329 034	313 831	15 202	4,8%	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	2 483 491	2 631 276	2 655 105	190 880	1 105 085	1 004 975	100 110	10,0%	2 655 105
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		13 630	17 203	17 203	94	672	7 839	(7 167)	-91,4%	17 203
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		82 395	98 091	98 091	2 328	17 654	44 087	(26 433)	-60,0%	98 091
Vote 3 - INFRASTRUCTURE SERVICES		1 427 232	1 541 782	1 541 342	80 639	465 083	512 283	(47 200)	-9,2%	1 541 342
Vote 4 - COMMUNITY AND PROTECTION SERVICES		410 086	510 981	510 981	12 837	45 189	145 203	(100 013)	-68,9%	510 981
Vote 5 - CORPORATE SERVICES		179 643	216 624	216 624	5 844	34 394	73 609	(39 215)	-53,3%	216 624
Vote 6 - FINANCIAL SERVICES		130 204	127 053	127 053	2 041	24 099	56 655	(32 555)	-57,5%	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	2 511 294	103 782	587 091	839 675	(252 583)	-30,1%	2 511 294
Surplus/ (Deficit) for the year	2	240 301	119 542	143 812	87 098	517 993	165 300	352 693	213,4%	143 812

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 NOVEMBER 2024

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
Revenue										
Exchange Revenue		1 466 933	1 610 661	1 610 661	127 528	721 461	602 727	118 733	20%	1 610 661
Service charges - Electricity		874 586	1 029 705	1 029 705	76 805	464 408	383 697	80 711	21%	1 029 705
Service charges - Water		203 271	182 522	182 522	17 200	72 013	59 835	12 178	20%	182 522
Service charges - Waste Water Management		114 952	122 772	122 772	10 466	56 157	49 347	6 809	14%	122 772
Service charges - Waste management		96 327	115 082	115 082	7 777	47 969	44 511	3 458	8%	115 082
Sale of Goods and Rendering of Services		25 260	24 654	24 654	5 744	16 015	9 093	6 922	76%	24 654
Agency services		3 697	3 794	3 794	278	1 483	1 535	(52)	-3%	3 794
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		23 505	18 173	18 173	2 071	10 439	8 073	2 365	29%	18 173
Interest earned from Current and Non Current Assets		57 312	44 232	44 232	5 162	26 006	18 430	7 576	41%	44 232
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 056	13 649	13 649	764	4 131	4 283	(152)	-4%	13 649
Licence and permits		8 149	8 386	8 386	583	3 130	3 564	(433)	-12%	8 386
Operational Revenue		48 819	47 692	47 692	675	19 710	20 358	(649)	-3%	47 692
Non-Exchange Revenue		904 547	921 493	921 052	39 959	352 197	366 710	(14 513)	-4%	921 052
Property rates		484 454	509 116	509 116	38 874	264 413	256 944	7 469	3%	509 116
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		184 354	163 380	163 380	22	141	32 411	(32 271)	-100%	163 380
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		230 231	245 638	245 198	669	85 723	75 616	10 107	13%	245 198
Interest		4 239	3 359	3 359	394	1 921	1 739	182	10%	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)		2 371 479	2 532 153	2 531 713	167 487	1 073 658	969 437	104 221	11%	2 531 713
Expenditure By Type										
Employee related costs		632 279	656 455	655 497	666	652	291 824	(291 172)	-100%	655 497
Remuneration of councillors		22 620	23 422	23 422	-	-	9 759	(9 759)	-100%	23 422
Bulk purchases - electricity		626 176	714 397	714 397	53 893	309 090	297 666	11 425	4%	714 397
Inventory consumed		98 423	112 641	112 665	12 972	34 847	44 100	(10 053)	-23%	112 665
Debt impairment		49 124	74 031	74 031	-	-	-	-	-	74 031
Depreciation and amortisation		207 181	249 408	249 408	-	72 083	0	72 083	1441662138%	249 408
Interest		63 411	71 259	71 259	-	-	-	-	-	71 259
Contracted services		278 249	297 434	296 168	23 579	79 959	117 593	(37 634)	-32%	296 168
Transfers and subsidies		21 324	20 739	20 739	1 008	11 571	12 978	(1 407)	-11%	20 739
Irrecoverable debts written off		101 630	121 383	121 383	-	16 590	16	16 575	105551%	121 383
Operational costs		138 791	169 885	171 644	11 664	63 099	65 739	(2 640)	-4%	171 644
Losses on Disposal of Assets		2 288	-	-	-	-	-	-	-	-
Other Losses		1 692	680	680	-	-	-	-	-	680
Total Expenditure		2 243 190	2 511 734	2 511 294	103 782	587 091	839 675	(252 583)	-30%	2 511 294
Surplus/(Deficit)		128 290	20 419	20 419	63 704	486 566	129 762	356 804	0	20 419
Transfers and subsidies - capital (monetary allocations)		106 864	99 123	123 392	23 393	31 427	35 538	(4 111)	(0)	123 392
Transfers and subsidies - capital (in-kind)		5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		240 291	119 542	143 812	87 098	517 993	165 300			143 812
Surplus/(Deficit) after income tax		240 291	119 542	143 812	87 098	517 993	165 300			143 812
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		240 291	119 542	143 812	87 098	517 993	165 300			143 812
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		240 291	119 542	143 812	87 098	517 993	165 300			143 812

MONTHLY BUDGET STATEMENT FOR NOVEMBER 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 30 November 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	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue									
Service charges - Electricity	1 029 705 173	1 029 705 173	464 407 852	383 696 798	-80 711 054	67 880 065	76 804 753	-8 924 688	-13,15%
Service charges - Water	182 522 220	182 522 220	72 013 095	59 835 400	-12 177 695	13 015 449	17 200 463	-4 185 014	-32,15%
Service charges - Waste Water Management	122 771 630	122 771 630	56 156 723	49 347 450	-6 809 273	9 250 382	10 466 398	-1 216 016	-13,15%
Service charges - Waste Management	115 081 671	115 081 671	47 968 887	44 510 960	-3 457 927	7 131 280	7 777 376	-646 096	-9,06%
Sale of Goods and Rendering of Services	24 653 963	24 653 963	16 014 875	9 093 340	-6 921 535	2 345 688	5 743 869	-3 398 181	-144,87%
Agency services	3 794 352	3 794 352	1 482 867	1 534 836	51 969	427 418	278 212	149 206	34,91%
Interest earned from Receivables	18 172 580	18 172 580	10 438 554	8 073 177	-2 365 377	1 663 977	2 071 476	-407 499	-24,49%
Interest earned from Current and Non Current Assets	44 232 144	44 232 144	26 006 406	18 430 060	-7 576 346	3 686 012	5 161 933	-1 475 921	-40,04%
Rental from Fixed Assets	13 648 887	13 648 887	4 130 931	4 282 632	151 701	807 346	764 454	42 892	5,31%
Licence and permits	8 385 504	8 385 504	3 130 432	3 563 915	433 483	1 048 436	583 476	464 960	44,35%
Operational Revenue	47 692 457	47 692 457	19 709 911	20 358 488	648 577	2 293 587	675 119	1 618 468	70,56%
Non-Exchange Revenue									
Property rates	509 116 169	509 116 169	264 412 881	256 944 140	-7 468 741	35 203 756	38 874 260	-3 670 504	-10,43%
Fines, penalties and forfeits	163 379 995	163 379 995	140 612	32 411 234	32 270 622	225 095	21 664	203 431	90,38%
Transfer and subsidies - Operational	245 637 999	245 197 599	85 723 028	75 615 572	-10 107 456	1 535 013	668 941	866 072	56,42%
Interest	3 358 652	3 358 652	1 920 560	1 738 800	-181 760	366 509	394 169	-27 660	-7,55%
Total Revenue (excluding capital transfers and contributions)	2 532 153 396	2 531 712 996	1 073 657 615	969 436 802	-104 220 813,05	146 880 013	167 486 562	-20 606 549	-14,03%

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

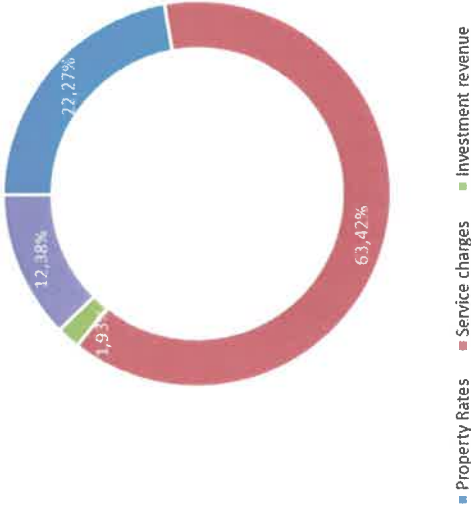
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

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 overperformance of R7 468 741 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 R80 711 054 more electricity charges than initially anticipated. The largest over performance variance was noted for Electricity Sales: Time of use tariffs (R44 122 361) and Electricity Sales: Domestic High: Prepaid (R19 423 228). This increase is a result of the increase in tariffs and consumption because of suspended load shedding and increased usage.

3.3 Service charges - Water revenue

The municipality has billed R12 177 695 more water charges than initially anticipated. The largest over performance variance was noted for Water sale conventional (R6 948 536) and Industrial Water (R5 566 020). This increase in billings is a result of an increase in consumption.

3.4 Service charges - Waste Water Management

The municipality has billed R6 809 273 more Wastewater charges than initially anticipated. The largest over performance variance was noted for Industrial Effluent (R2 399 765), Sanitation Charges (R2 284 343) and Industrial wastewater (R1 633 042). This increase in billings is a result of an increase in usage.

3.5 Interest earned from Current and Non-Current Assets

An over performance was noted for interest earned – external investments to the amount of R7 576 346. 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 R10 107 456. The overperformance is due to the transfer tranche payments received.

3.7 Sale of Goods and Rendering of Services

An over performance is noted for Sale of Goods and Rendering of Services to the amount of R6 921 535. The items that attributed to the underperformance are as follows:

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

An over performance of R1 307 268 has been noted. This is a result of more payments being received for encroachments payments being received than initially anticipated.

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

An over performance of R2 557 097 has been noted. This is a result of more requests and payments for received than initially anticipated.

3.8 Fines, penalties, and forfeits

An underperformance was noted to the amount of R32 270 622. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

4. Operating Expenditure

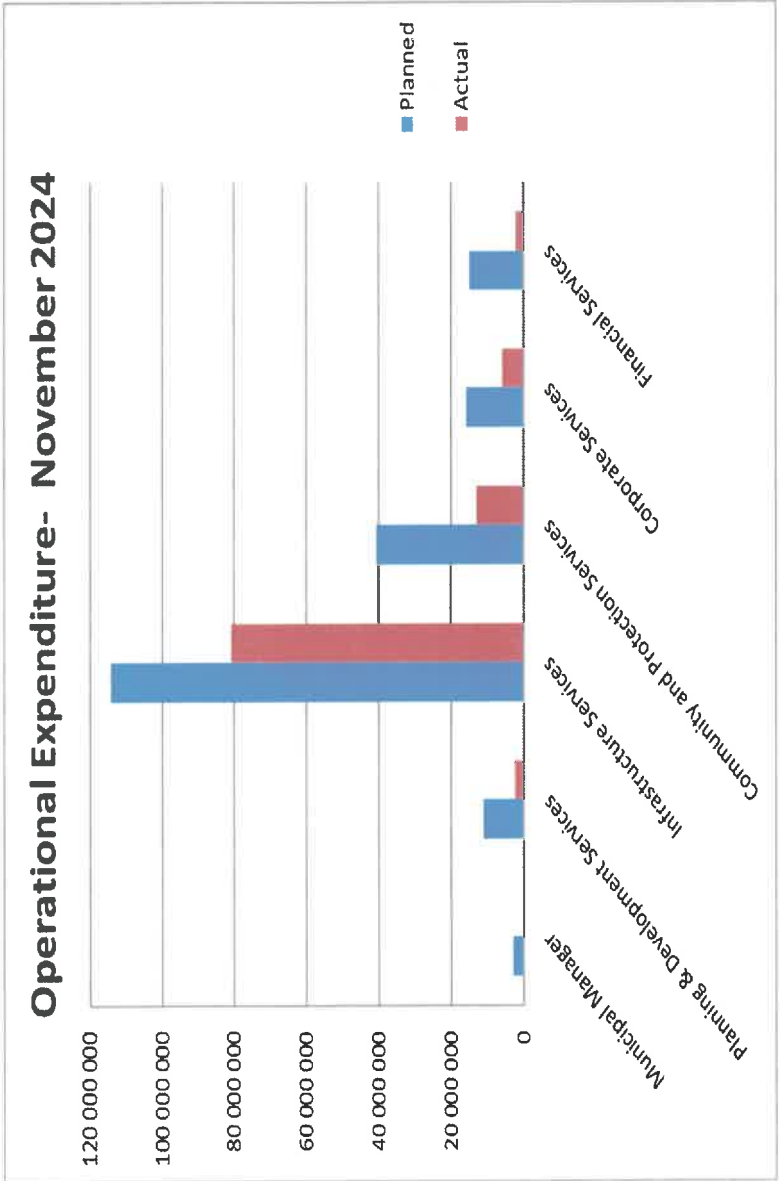
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 November 2024.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		November 2024		November Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 202 891	17 202 891	7 838 855	671 925	2 774 926	94 182	(2 680 744)	-97%
Planning & Development Services	98 091 073	98 091 073	44 086 878	17 653 624	10 964 576	2 327 685	(8 636 891)	-79%
Infrastructure Services	1 541 782 409	1 541 342 009	512 282 627	465 082 895	114 269 750	80 638 863	(33 630 887)	-29%
Community and Protection Services	510 981 472	510 981 472	145 202 541	45 189 190	40 464 028	12 836 510	(27 627 518)	-68%
Corporate Services	216 623 591	216 623 591	73 608 947	34 394 345	15 588 869	5 843 823	(9 745 046)	-63%
Financial Services	127 052 696	127 052 696	56 654 778	24 099 348	14 787 018	2 041 045	(12 745 973)	-86%
TOTALS	2 511 734 132	2 511 293 732	839 674 626	587 091 327	198 849 167	103 782 107	(95 067 060)	-48%

Disclaimer: At the time of reporting, the salaries from July to November had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 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:

Due to system related challenges, amounts relating to employee related costs and councillors' remuneration could not be integrated into the financial system. Consequently, the amounts do not reflect in the financial system reports. The actual amounts incurred in relation to employee related costs amount to R199 801 026 and remuneration of councillor's amount R7 064 492.

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R44 086 878 of the amended budget. The year- to- date actual expenditure incurred amounted to R17 653 624 which resulted in an underperformance of R26 433 254. The items that attributed to the underperformance are as follows:

4.1.1 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Informal Settlements).

The user department planned to spend R729 995 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R457 369 have been loaded onto the financial system. The user department indicated that a service provider will be appointed from an existing tender for the maintenance of ablution facilities in the informal settlements.

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 157 197 of the amended budget. The year-to-date actual expenditure incurred amounted to R108 261. Orders to the amount of R108 261 have been loaded onto the financial system. The user department indicated that the revised bid specifications for the Local spatial development framework tender are expected to serve at the bid specifications committee in December 2024.

4.1.3 Expenditure: Operating Leases: Furniture and Office Equipment

The user department planned to spend R339 825 of the amended budget. The year-to-date actual expenditure incurred amounted to R103 310. The user department indicated that the invoices for the leases have been submitted for payment. An improvement will be seen in the next reporting period.

4.1.4 Expenditure: Contracted Services: Contractors: Event Promoters

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

The user department planned to spend R724 200 of the amended budget. The year-to-date actual expenditure incurred amounted to R296 000. Orders to the amount of R210 000 have been loaded onto the financial system. The user department indicated that an invoice for November will be submitted in December for payment, and they are awaiting a final invoice from the service provider.

4.1.5 Expenditure: Operational Cost: External Computer Service: GPS Licence Fees

The user department planned to spend R400 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the service provider is currently completing technical and support hours prior to the submission of the invoice.

4.1.6 Employee related costs

The user department planned to spend R27 853 835 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R512 282 627 of the amended budget. The year-to-date actual expenditure incurred amounted to R465 082 895 which resulted in an underperformance of R47 199 732. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R13 510 960 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 047 333. Orders to the amount of R4 976 094 have been loaded onto the financial system. The user department indicated that they are awaiting invoices from the service providers.

4.2.2 Expenditure: Inventory Consumed: Water

The user department planned to spend R17 522 325 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 505 208. The user department indicated that expenditure is dependent on usage and the invoice for November 2024 will only be received in the next reporting period and submitted for payment.

4.2.3 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Storm Water)

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R512 000. Orders to the amount of R1 046 956 have been loaded onto the financial system. The user department indicated that a tender has been awarded and they expect expenditure to increase.

4.2.4 Expenditure: Operational Cost: Hire Charges (Refuse removal)

The user department planned to spend R2 138 095 of the amended budget. The year-to-date actual expenditure incurred amounted to R611 700. Orders to the amount of R240 300 have been loaded onto the financial system. The user department indicated that expenditure is incurred as and when needed hence the lag in expenditure.

4.2.5 Expenditure: Contracted Services: Outsourced Services: Refuse Removal (Landfill Site)

The user department planned to spend R10 937 945 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 496 864. Orders to the amount of R12 971 056 have been loaded onto the financial system. The user department indicated that they are awaiting invoices from the service provider.

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

The user department planned to spend R2 013 065 of the amended budget. The year-to-date actual expenditure incurred amounted to R296 065. Orders to the amount of R965 554 have been loaded onto the financial system. The user department indicated that a contractor is currently on site and expenditure is expected to increase due to recent damages in infrastructure.

4.2.7 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R2 287 400 of the amended budget. The year-to-date actual expenditure incurred amounted to R475 841. Orders to the amount of R2 378 406 have been loaded onto the financial system. The user department indicated that the invoices have been received from the service provider and will be submitted for payment. An improvement is expected in the next reporting period.

4.2.8 Employee related costs

The user department planned to spend R94 887 335 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R145 202 541 of the amended budget. The year-to-date actual expenditure incurred amounted to R45 189 190 which resulted in an underperformance of R100 013 351. 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 R729 580 of the amended budget. The year-to-date actual expenditure incurred amounted to R338 401. 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 R1 960 930 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 690 151. The user department indicated that the acquisition of fire kits is limited to the available storage capacity.

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 R3 840 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 111 835. The user department indicated that all category A donations have been made. The application for one Category B donation which is payable on a claims basis was however denied due to access space and a suitable site has not yet been identified.

4.3.4 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R25 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R15 474 165. The user department indicated that services are rendered continuously and that available invoices have been submitted for

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

payment, however, some invoices were sent back to the service providers for corrections and have not yet been received.

4.3.5 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management

The user department planned to spend R943 713 of the amended budget. No expenditure has been incurred to date. The user department indicated that they have not yet found a suitable service provider thus far and therefore no appointment has been made.

4.3.6 Employee related costs

The user department planned to spend R90 755 662 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.4 Corporate Services

The Corporate Services directorate planned to spend R73 608 947 of the amended budget. The year-to-date actual expenditure incurred amounted to R34 394 345 which resulted in an underperformance of R39 214 602. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Research and Advisory

The user department planned to spend R72 960 of the budget. The year-to-date actual expenditure incurred amounted to R5 843. The user department indicated that they are currently in the process of appointing a service provider.

4.4.2 Expenditure: Contracted Services: Contractors: Catering Services (Councillors)

The user department planned to spend R105 025 of the amended budget. The year-to-date actual expenditure incurred amounted to R19 975. The user department indicated that expenditure is incurred when needed hence the slow expenditure.

4.4.3 Expenditure: Contracted Services: Outsourced Services: Cleaning Services

The user department planned to spend R446 787 of the amended budget. The year-to-date actual expenditure incurred amounted to R292 476. Orders to the amount of R640 630 have been loaded onto the financial system. The user department indicated that a service provider was appointed, and invoices are received monthly, they are currently awaiting the invoice for November 2024.

4.4.4 Employee related costs

The user department planned to spend R40 756 646 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.5 Financial Services

The Financial Services directorate planned to spend R56 654 778 of the budget. The year-to-date actual expenditure incurred amounted to R24 09 348 which resulted in an underperformance of R32 555 430. The items that attributed to the underperformance are as follows:

4.5.1 Employee related costs

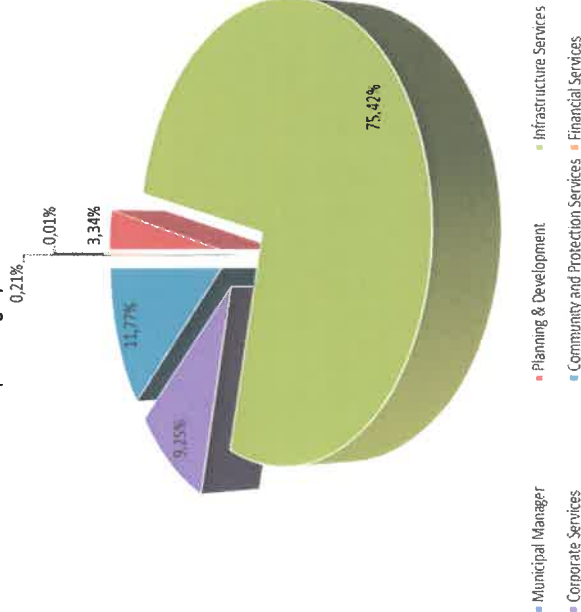
The user department planned to spend R31 190 556 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

5 Capital Expenditure

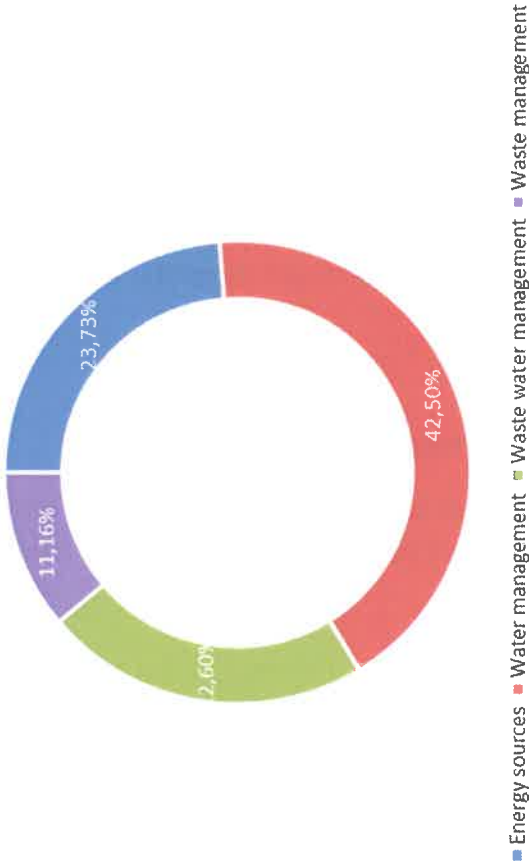
Stellenbosch municipality vested most of the 2024/25 capital budget in trading services (R368 334 562 or 56.15 per cent of the R655 943 513 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management (R156 555 327 or 42.50 per cent of the R368 334 562 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



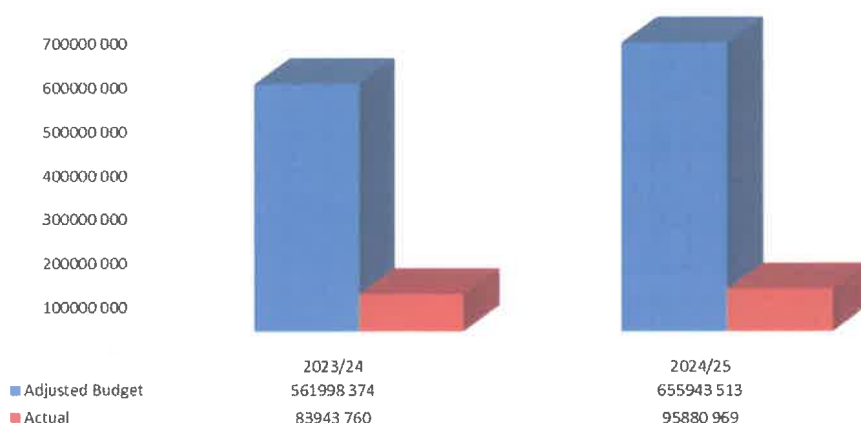
MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 November 2024.

Directorate	Adjusted Budget	Capital Expenditure					Actuals + Commitments & Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost		
Municipal Manager	40 000	36 853	7 988	31 985	-	39 972	
Planning & Development	21 923 845	3 156 482	1 616 358	3 907 772	65 300	5 589 430	
Infrastructure Services	494 711 555	92 117 503	87 600 614	107 214 137	6 130 184	200 944 936	
Corporate Services	60 688 523	1 451 676	2 640 542	32 218 138	45 399	34 904 079	
Community and Protection Services	77 179 590	21 754 639	3 795 391	14 148 123	481 375	18 424 889	
Financial Services	1 400 000	170 000	220 077	26 123	-	246 200	
TOTALS	655 943 513	118 687 153	95 880 969	157 546 278	6 722 258	260 149 506	

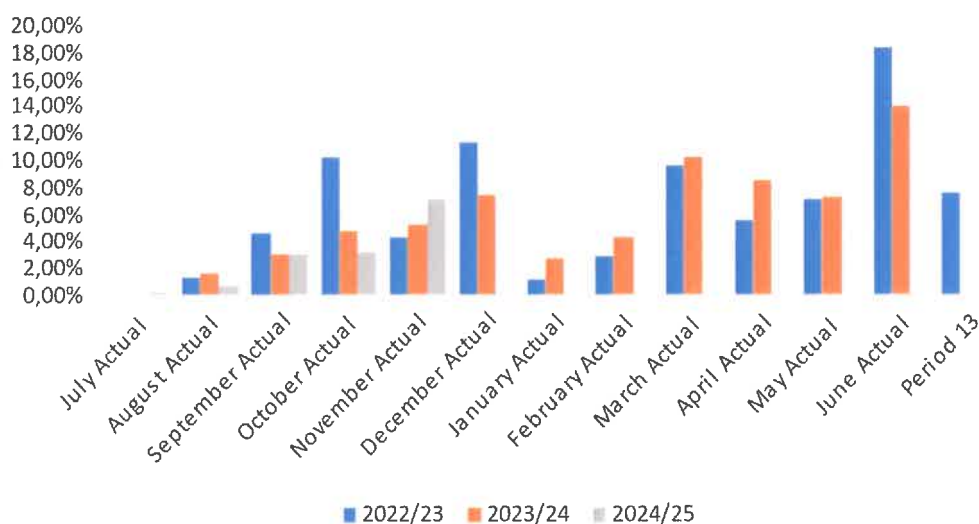
Balance	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
Budget - (Actual + Comm + Prov)	19,97%	99,93%	99,93%
28	7,37%	25,20%	25,49%
16 334 415	17,71%	39,38%	40,62%
293 766 619	4,35%	57,44%	57,51%
25 784 444	4,92%	23,25%	23,87%
58 754 702	15,72%	17,59%	17,59%
1 153 800	14,62%	38,64%	39,66%
395 794 008			

Year-On-Year Capital Comparison



Detail	2023/24	2024/25
Adjusted Budget	561 998 374	655 943 513
Actual	83 943 760	95 880 969
Actual % Spent	14,94%	14,62%

3 Year Monthly Capital Expenditure

[illegible]

MONTHLY BUDGET STATEMENT FOR NOVEMBER 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) - M05 November

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	–	8	37	(29)	-78%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		3 726	18 294	19 714	915	1 405	2 428	(1 023)	-42%	19 714
Vote 3 - INFRASTRUCTURE SERVICES		353 580	444 684	486 991	41 815	85 683	89 038	(3 355)	-4%	486 991
Vote 4 - COMMUNITY AND PROTECTION SERVICES		26 587	54 148	55 508	1 745	2 436	18 656	(16 220)	-87%	55 508
Vote 5 - CORPORATE SERVICES		29 161	56 420	60 609	1 097	2 641	1 312	1 329	101%	60 609
Vote 6 - FINANCIAL SERVICES		1 404	100	100	–	68	40	28	70%	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	622 961	45 573	92 240	111 508	(19 270)	-17%	622 961
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		556	1 950	2 210	6	211	729	(517)	-71%	2 210
Vote 3 - INFRASTRUCTURE SERVICES		2 115	4 800	7 721	1 279	1 918	3 080	(1 162)	-38%	7 721
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3 610	17 609	21 672	11	1 360	3 099	(1 739)	-56%	21 672
Vote 5 - CORPORATE SERVICES		1 039	–	80	–	–	–	–	–	80
Vote 6 - FINANCIAL SERVICES		494	1 300	1 300	51	152	130	22	17%	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	25 659	32 982	1 347	3 641	7 038	(3 397)	-48%	32 982
Total Capital Expenditure	3	422 311	599 345	655 944	46 920	95 881	118 547	(22 666)	-19%	655 944
Capital Expenditure - Functional Classification										
Governance and administration		37 522	57 860	62 129	1 149	2 869	1 519	1 350	89%	62 129
Executive and council		39	40	40	–	8	37	(29)	-78%	40
Finance and administration		37 484	57 820	62 089	1 149	2 861	1 482	1 379	93%	62 089
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		30 806	82 931	90 746	2 404	4 979	23 249	(18 270)	-79%	90 746
Community and social services		11 766	39 069	43 388	119	687	15 524	(14 838)	-96%	43 388
Sport and recreation		8 194	13 800	15 125	1 626	2 074	3 026	(952)	-31%	15 125
Public safety		7 584	11 943	12 435	–	948	2 396	(1 448)	-60%	12 435
Housing		3 262	18 119	19 799	659	1 270	2 303	(1 032)	-45%	19 799
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		90 290	106 734	134 735	9 509	31 205	50 151	(18 946)	-38%	134 735
Planning and development		14 453	18 131	27 040	2 935	9 453	12 810	(3 357)	-26%	27 040
Road transport		74 697	85 953	105 097	6 563	21 671	36 544	(14 873)	-41%	105 097
Environmental protection		1 140	2 650	2 598	11	81	798	(716)	-90%	2 598
Trading services		268 755	351 820	368 335	33 859	56 829	43 629	13 200	30%	368 335
Energy sources		98 459	87 035	87 400	10 458	14 654	22 511	(7 857)	-35%	87 400
Water management		72 955	156 882	156 555	5 087	12 881	1 709	11 172	654%	156 555
Waste water management		20 885	77 504	83 255	13 561	17 808	2 942	14 866	505%	83 255
Waste management		76 457	30 400	41 124	4 752	11 486	16 467	(4 981)	-30%	41 124
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	427 374	599 345	655 944	46 920	95 881	118 547	(22 666)	-19%	655 944
Funded by:										
National Government		86 958	72 056	89 716	21 169	24 080	25 200	(1 120)	-4%	89 716
Provincial Government		19 575	27 067	33 677	2 224	7 388	10 338	(2 950)	-29%	33 677
District Municipality		–	–	–	–	–	–	–	–	–
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		14 779	38 428	42 307	643	6 606	15 811	(9 206)	-58%	42 307
Transfers recognised - capital		121 312	137 551	165 699	24 037	38 074	51 349	(13 275)	-26%	165 699
Borrowing	6	137 739	200 000	209 300	15 330	29 067	29 680	(613)	-2%	209 300
Internally generated funds		162 937	261 795	280 944	7 554	28 741	37 518	(8 778)	-23%	280 944
Total Capital Funding	7	421 989	599 345	655 944	46 920	95 881	118 547	(22 666)	-19%	655 944

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 R3 156 482 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 616 358. This resulted in an underperformance of R1 540 124. The projects that attributed to the underperformance are as follows:

5.1.1 Establishment of the Kayamandi Informal Trading Area

The user department planned to spend R450 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R83 500 have been loaded onto the financial system. The user department indicated that a service provider has been appointed to prepare the specifications for a construction tender.

5.1.2 Erf 64, Kylemore

The user department planned to spend R400 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount R778 988 have been loaded onto the financial system. The user department indicated that they are awaiting an invoice from the service provider.

5.1.3 Flats: Interior Upgrading - Kayamandi

The user department planned to spend R650 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R37 830. Orders to the amount R681 993 have been loaded onto the financial system. The user department indicated that the specifications for the appointment of a service provider have been finalised, however, they envisage construction to only commence in the 2024/2025 financial year.

5.2 Community and Protection Services

The Directorate planned to spend R21 754 639 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 795 391. This resulted in an underperformance of R17 959 248. The projects that attributed to the underperformance are as follows:

5.2.1 Calcatta Memorial Park

The user department planned to spend R15 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R526 060. Orders to the amount of R1 076 345 have been loaded onto the financial system. The user department indicated that the tender is currently in its technical evaluation process.

5.2.2 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R781 109 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 878. Orders to the amount of R165 250 have been loaded onto the financial system. The user department indicated that the previous tender must be cancelled, new specifications will be submitted to serve at the bid specifications committee.

5.2.3 Vehicle Fleet: Law Enforcement

The user department planned to spend R420 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 189 605 have been loaded onto the financial system. The user department indicated that the vehicles have been procured and they are awaiting deliver.

5.3 Infrastructure Services

The Directorate planned to spend R92 117 503 of the amended budget. The year-to-date actual expenditure incurred amounted to R87 600 614. This resulted in an underperformance of R4 516 889. The projects that attributed to the underperformance are as follows:

5.3.1 Landfill Gas to Energy

The user department planned to spend R9 136 700 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 602 579. Orders to the amount of R8 094 261 have been loaded onto the financial system. The user department indicated that construction commenced in the previous financial year and invoices are received monthly.

5.3.2 Alternative Energy

The user department planned to spend R9 056 143 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 163 754. Orders to the amount of R2 193 409. The user department indicated that the project has commenced, and invoices are being paid as received.

5.3.3 Franschhoek Mooiwater 236

The user department planned to spend R9 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 419 400. Orders to the amount of R5 886 894 have been loaded onto the financial system. The user department indicated that the construction of the service sites is currently in progress.

5.3.4 Lanquedoc Access road and Bridge

The user department planned to spend R8 600 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 591 746. Orders to the amount of R18 391 702 have been loaded onto the financial system. The user department indicated that the service providers have been appointed and construction is currently in progress.

5.3.5 Bridge Assessment and Design

The user department planned to spend R8 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 363 866. Orders to the amount of R1 371 201 have been loaded onto the financial system. The user department indicated that construction is currently in progress.

5.4 Corporate Services

The Directorate planned to spend R1 451 676 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 640 542. This resulted in an overperformance of R1 188 866. The projects that attributed to the overperformance are as follows:

5.4.1 Structural Upgrade: Heritage Building

The user department planned to spend R471 676 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 042 744. Orders to the amount of R1 211 540 have been loaded onto the financial system. The user department indicated that the project is currently underway.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description		NT Code	Budget Year 2024/25										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	26 232	2 946	2 326	2 647	3 443	3 308	17 368	96 551	154 820	123 317	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		1300	53 242	5 316	5 301	4 784	725	3 021	1 111	9 885	83 394	19 536	-	-
Receivables from Non-exchange Transactions - Property Rates		1400	24 203	1 376	1 234	849	709	573	2 837	17 733	49 513	22 700	-	-
Receivables from Exchange Transactions - Waste Water Management		1500	9 736	1 616	801	919	828	512	3 064	25 190	42 664	30 511	-	-
Receivables from Exchange Transactions - Waste Management		1600	8 725	2 790	978	949	877	790	4 508	34 106	53 722	41 230	-	-
Receivables from Exchange Transactions - Property Rental Debtors		1700	2 075	291	374	266	238	192	1 128	11 660	16 225	13 484	-	-
Interest on Arrear Debtor Accounts		1810	3 033	254	157	211	271	307	2 516	77 007	83 756	80 311	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-	-
Other		1900	(17 144)	4 243	34	34	33	31	242	13 729	1 202	14 068	-	-
Total By Income Source		2000	110 101	18 831	11 205	10 660	7 123	8 732	32 773	285 870	485 295	345 159	-	-
2023/24 - totals only											-	-		
Debtors Age Analysis By Customer Group														
Organs of State		2200	15 819	1 591	69	70	61	62	444	2 862	20 978	3 499	-	-
Commercial		2300	24 662	5 895	5 917	5 397	1 519	3 151	2 842	38 263	87 647	51 172	-	-
Households		2400	63 306	9 086	5 005	5 013	5 360	5 405	28 830	232 767	354 773	277 375	-	-
Other		2500	6 313	2 259	214	180	183	114	657	11 978	21 897	13 112	-	-
Total By Customer Group		2600	110 101	18 831	11 205	10 660	7 123	8 732	32 773	285 870	485 295	345 159	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

WCO24 Stellenbosch - Supporting Table 004 Monthly Budget Statement - aged creditors - 2024 Annual										
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	12 032	-	-	-	-	-	-	-	12 032
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	11 188	-	-	-	-	-	-	-	11 188
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	23 220	-	-	-	-	-	-	-	23 220

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

7 Investments

ACC. NR	BANK	Type / Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2024	November		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
93-6748-9415 20-8139-2381 20-8176-3645 20-8179-5573	ABSA BANK	CALL	7,000%		56 294 418,72			(611 464,15)	409 314,78	2 802 120,30	58 485 075,38
	AH9415	FIXED/9 MTHS	9,660%	07-Oct-24	167 283 375,34			(171 433 205,48)		4 149 830,14	(0,00)
	AH2381	FIXED/6 MTHS	9,030%	12-Mar-25				100 000 000,00	766 931,51	2 003 917,81	102 003 317,81
	AH3645	FIXED/9 MTHS	8,820%	10-Jul-25				159 153 479,00	1 192 212,17	2 076 756,68	161 230 235,68
	AH5573				223 577 794,07			(172 044 669,63)	2 368 458,46	11 032 624,93	321 719 228,87
03/7881123974/...031 03/7881123974/...032 03/7881123974/...033 03/7881123974/...034	NEDBANK	FIXED / 12 MTHS	10,300%	10-Jul-24	116 078 362,13			(116 346 255,64)	-	267 894,48	0,98
	NH031	FIXED / 12 MTHS	9,670%	19-Dec-24	71 928 701,37		- 103 781 414,39	(3 169 950,24)	556 356,16	2 837 416,44	74 766 117,81
	NH032	FIXED / 4 MTHS	9,200%	18-Nov-24				50 000 000,00	431 113,23	3 169 950,24	0,00
	NH033	FIXED / 6 MTHS	8,845%	12-Mar-25	188 007 063,50		(103 781 414,39)	(69 516 205,88)	363 493,15	969 315,07	50 969 315,07
	NH034								1 350 962,55	7 244 576,23	125 735 433,86
258489367-041 258489367-042 258489367-043	SBSA	FIXED 3 MNTHS	9,150%	12-Sep-24	100 426 164,38			(102 256 164,38)	327 599,47	1 830 000,00	0,00
	SH041	CALL	8,000%					50 000 000,00	304 418,49	568 695,36	50 568 695,36
	SH042	FIXED 9 MNTHS	8,775%	10-Sep-25	100 426 164,38			40 846 521,00	632 017,96	530 277,37	41 376 798,37
	SH043							(11 409 643,38)		2 928 972,73	91 945 493,73
INVESTMENT TOTAL					512 011 021,95		(103 781 414,39)	(252 970 518,89)	4 351 438,96	21 206 173,89	539 400 156,46

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity		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
Name of institution & investment ID			Yrs/Months													
R thousands																
Municipality																
A#9415	CALL ACCOUNT			Deposits - Bank (03)	No	Yes	7%	No	No	No	30/06/2025	58 076	409		-	58 485
A#2381	9M			Deposits - Bank (03)	No	Yes	10%	No	No	No	07/10/2024	(0)	-		-	(0)
A#3645	6M			Deposits - Bank (03)	No	Yes	9%	No	No	No	12/03/2024	101 237	767		-	102 004
A#5573	9M			Deposits - Bank (03)	No	Yes	9%	No	No	No	10/07/2025	160 038	1 192		-	161 230
N#032	1Y			Deposits - Bank (03)	No	Yes	10%	No	No	No	19/12/2024	74 210	556		-	74 766
N#033	4M			Deposits - Bank (03)	No	Yes	9%	No	No	No	18/11/2024	103 350	431	(103 781)	-	0
N#034	6M			Deposits - Bank (03)	No	Yes	9%	No	No	No	12/03/2024	50 606	363		-	50 969
S#041	3M			Deposits - Bank (03)	No	Yes	9%	No	No	No	12/09/2024	0	-		-	0
S#042	CALL ACCOUNT			Deposits - Bank (03)	No	Yes	8%	No	No	No	30/06/2025	50 241	328		-	50 569
S#043	9M			Deposits - Bank (03)	No	Yes	9%	No	No	No	10/09/2025	41 072	304		-	41 377
Municipality sub-total												638 830	4 351	(103 781)	-	639 400
TOTAL INVESTMENTS AND INTEREST		2										638 830	4 351	(103 781)	-	639 400

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

8 Borrowings

Lending Institution	Balance 1/10/2024	Received November 2024	Interest Capitalised November 2024	Capital Repayments November 2024	Balance 30/11/2024	Percentage	Sinking Funds (R'000)
							(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 NOVEMBER 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	REPAYMENT OF GRANT	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	64 952 492	13 303 855	-	-	24 882 508	72,30%	30,13%
Grand Total (Unconditional Grants)	215 604 000		215 604 000		89 835 000	64 952 492	13 303 855	-	-	24 882 508	72,30%	30,13%
EPWP Integrated Grant for Municipalities	2 021 000		2 021 000		1 414 000	-	-	909 000		1 414 000	0,00%	0,00%
Local Government Financial Management Grant	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		5 056 000	960 000	910 000	3 056 000		4 096 000	18,99%	18,99%
Integrated Urban Development Grant	64 495 000		64 495 000		12 899 000	16 285 071	13 434 504	-		3 396 071	126,33%	25,27%
Energy Efficiency and Demand Side	5 000 000		5 000 000		1 000 000	-	-	-		1 000 000	0,00%	0,00%
Municipal Disaster Response Grant	-	19 413 122	19 413 122		-	7 490 581	7 490 581	-		11 922 541	38,59%	0,00%
Community Development Workers Operational Support Grant	38 000		38 000		38 000	3 080	3 080	-		34 920	8,11%	8,11%
Community Library Service Grant	11 333 000	4 136 048	15 469 048		7 556 000	-	-	-	1 497 032	11 692 048	0,00%	0,00%
Human Settlements Development Grant	18 568 845	1 679 845	20 248 690	204 170	-	399 184	399 184	-		1 280 661	23,76%	0,00%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	18 550 000	793 904	19 343 904	363 114	6 600 000	6 988 983	1 824 931	3 600 000		404 922	94,52%	36,13%
Title Deeds Restoration Grant	803 000		803 000		-	-	-	-		-	0,00%	0,00%
Municipal Accreditation and Capacity Building Grant	249 000		249 000		249 000	-	-	249 000		249 000	0,00%	0,00%
Integrated Transport Planning	628 000		628 000		-	-	-	-		-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	345 000		345 000	345 000	-	109 300	-	-		109 300	0,00%	0,00%
Regional Socio-Economic Project/Violence through urban upgrading (RSEP/VP/PU)	1 500 000		1 500 000		-	-	-	-		-	0,00%	0,00%
Cape Winelands District Municipality Grant	500 000		500 000		1 500 000	-	-	-		1 500 000	0,00%	0,00%
Cape Winelands District Municipality Grant Capacity and support	150 000		150 000		500 000	-	-	-		500 000	0,00%	0,00%
Khaya Lam Free Market Foundation	-	360 000	360 000		-	-	-	-		360 000	0,00%	0,00%
Grand total (Conditional Grants)	130 836 845	26 382 920	157 219 765	912 284	38 412 000	32 246 199	24 062 280	7 814 000	1 497 032	32 548 721	52,08%	0,00%

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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	221 280	909	3 014	1 063	1 951	183,4%	3 621
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	909	1 414	842	572	67,9%	2 021
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	-	1 600	221	1 379	623,2%	1 600
Integrated Urban Development Grant		2 971	2 495	2 055	-	-	856	(856)	-100,0%	2 055
Provincial Government:		12 516	23 268	23 268	249	7 843	5 756	2 087	36,3%	23 268
Community Library Service Grant		11 252	11 333	11 333	-	7 556	4 982	2 574	51,7%	11 333
Municipal Accreditation and Capacity Building Grant		245	249	249	249	249	108	141	129,7%	249
Title Deeds Restoration Grant		317	803	803	-	-	665	(665)	-100,0%	803
Maintenance and Construction of Transport Infrastructure		-	345	345	-	-	-	-	-	345
WC FINANCIAL MANAGEMENT SUPPORT GRANT		240	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	-	38	-	38	-	38
Specify (Add grant description)		244	-	-	-	-	-	-	-	-
Specify (Add grant description)		180	10 500	10 500	-	-	-	-	-	10 500
District Municipality:		378	650	650	-	500	151	349	231,1%	650
Cape Winelands District Municipality Grant Capacity and support		-	150	150	-	-	26	(26)	-100,0%	150
Cape Winelands District Municipality Grant		378	500	500	-	500	125	375	300,0%	500
Other grant providers:		1 249	-	-	-	22	-	22	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		258	-	-	-	-	-	-	-	-
Private Enterprises		991	-	-	-	22	-	22	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	223 671	245 638	245 198	1 158	11 379	6 970	4 409	63,3%	27 539
Capital Transfers and Grants										
National Government:		106 572	72 056	70 302	3 056	18 955	16 900	2 055	12,2%	65 302
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	3 056	5 056	1 500	3 556	237,1%	5 056
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	1 000	-	1 000	-	-
Municipal Disaster Relief Grant		30 132	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		56 440	62 000	60 246	-	12 899	15 400	(2 501)	-16,2%	60 246
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		13 884	27 067	28 747	3 600	8 100	10 338	(2 238)	-21,6%	27 067
Integrated Transport Planning		-	628	628	-	-	270	(270)	-100,0%	628
Human Settlements Development Grant		3 784	6 389	8 069	-	-	400	(400)	-100,0%	6 389
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	18 550	3 600	6 600	9 218	(2 618)	-28,4%	18 550
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	1 500	1 500	-	1 500	450	1 050	233,3%	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	120 455	99 123	99 049	6 656	27 055	27 238	(183)	-0,7%	92 389
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	344 126	344 761	344 247	7 814	38 434	34 208	4 227	12,4%	119 908

MONTHLY BUDGET STATEMENT FOR NOVEMBER 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 - M05 November

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	221 280	13 970	65 618	1 919	63 699	3318,7%	(5 676)
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	13 304	64 952	–	64 952		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	–	–	842	(842)	-100,0%	(2 021)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	–	221	(221)	-100,0%	(1 600)
Integrated Urban Development Grant		2 971	2 495	2 055	666	666	856	(190)	-22,2%	(2 055)
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–		–
Provincial Government:		12 517	23 268	23 268	3	112	5 756	(5 643)	-98,0%	(23 268)
Community Library Service Grant		11 252	11 333	11 333	–	–	4 982	(4 982)	-100,0%	(11 333)
Municipal Accreditation and Capacity Building Grant		245	249	249	–	–	108	(108)	-100,0%	(249)
Title Deeds Restoration		317	803	803	–	–	665	(665)	-100,0%	(803)
Maintenance & Construction of Transport Infrastructure		–	345	345	–	109	–	109		(345)
Financial Management Capability Building Grant		241	–	–	–	–	–	–		–
Community Development Workers Operational Support Grant		38	38	38	3	3	–	3		(38)
Western Cape Municipal Energy Resilience Grant		244	–	–	–	–	–	–		–
Human Settlements Development Grant (top structures)		180	10 500	10 500	–	–	–	–		(10 500)
District Municipality:		120	650	650	–	–	151	(151)	-100,0%	(650)
Cape Winlands District Tourism Grant		120	650	650	–	–	151	(151)	-100,0%	(650)
Other grant providers:		97	–	–	27	62	–	62		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		97	–	–	27	62	–	62		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		222 261	245 638	245 198	14 000	65 793	7 826	57 967	740,7%	(29 594)
Capital expenditure of Transfers and Grants										
National Government:		106 572	72 056	70 302	13 679	16 589	16 900	(311)	-1,8%	(65 302)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	910	960	1 500	(540)	-36,0%	(5 056)
Energy Efficiency and Demand Side Management Grant		–	5 000	5 000	–	–	–	–		–
Municipal Disaster Relief Grant		30 132	–	–	–	–	–	–		–
Integrated Urban Development Grant		56 440	62 000	60 246	12 769	15 629	15 400	229	1,5%	(60 246)
Provincial Government:		20 262	27 067	29 541	1 825	6 989	16 938	(9 949)	-58,7%	(53 090)
Library Services: Conditional Grant		203	–	–	–	–	–	–		(4 136)
Human Settlement Development Grant		3 784	6 389	8 069	–	–	400	(400)	-100,0%	(8 069)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	19 344	1 825	6 989	9 218	(2 229)	-24,2%	(19 344)
Integrated Transport Planning		6 175	628	628	–	–	7 770	(7 770)	-100,0%	(20 041)
Regional Socio-Economic Project:violence through urban upgrading (RSEP/VPUU)		1 000	1 500	1 500	–	–	(450)	450	-100,0%	(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		126 834	99 123	99 843	15 504	23 578	33 838	(10 260)	-30,3%	(118 392)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		349 095	344 761	345 041	29 504	89 371	41 664	47 708	114,5%	(147 986)

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

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:		-	-	-	-	
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		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		19 413	7 491	7 491	(11 923)	-61,4%
Municipal Disaster Relief Grant		19 413	7 491	7 491	(11 923)	-61,4%
Provincial Government:		6 610	399	399	(6 211)	-94,0%
Informal Settlement Upgrading Partnership Grant		1 680	-	-	(1 680)	-100,0%
Human Settlement Development Grant		794	399	399	(395)	-49,7%
Specify (Add grant description)			-	-	-	
LIBRARY SERVICES: CONDITIONAL GRANT		4 136	-	-	(4 136)	
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		26 023	7 890	7 890	(18 133)	-69,7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		26 023	7 890	7 890	(18 133)	-69,7%

MONTHLY BUDGET STATEMENT FOR NOVEMBER 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	380 410 739	379 453 257	157 795 350	651 609	-100%	31 740 974	665 861	-98%
Bonus	33 175 849	33 175 849	32 842 783	-	-100%	32 648 123	-	-100%
Acting and Post Related Allowances	905 064	905 064	377 115	-	-100%	75 423	-	-100%
Non Structured	43 096 783	43 096 783	17 957 000	-	-100%	3 591 400	-	-100%
Standby Allowance	15 740 886	15 740 886	6 558 710	-	-100%	1 311 742	-	-100%
Travel or Motor Vehicle	13 635 637	13 635 637	5 675 270	-	-100%	1 135 054	-	-100%
Accommodation, Travel and Incidental	220 082	220 082	91 700	-	-100%	18 340	-	-100%
Bargaining Council	228 516	228 516	95 225	-	-100%	19 045	-	-100%
Cellular and Telephone	3 174 757	3 174 757	1 322 840	-	-100%	264 568	-	-100%
Current Service Cost	6 436 226	6 436 226	2 681 760	-	-100%	536 352	-	-100%
Essential User	870 292	870 292	362 625	-	-100%	72 525	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 273 647	3 273 647	1 364 020	-	-100%	272 804	-	-100%
Group Life Insurance	6 125 321	6 125 321	2 552 230	-	-100%	510 446	-	-100%
Housing Benefits	3 432 541	3 432 541	1 430 245	-	-100%	286 049	-	-100%
Interest Cost	21 022 581	21 022 581	8 759 410	-	0%	1 751 882	-	0%
Leave Gratuity	7 989 130	7 989 130	3 328 800	-	-100%	665 760	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 551 160	2 551 160	1 062 985	-	-100%	212 597	-	-100%
Medical	32 420 645	32 420 645	13 508 625	-	-100%	2 701 725	-	-100%
Non-pensionable	259 243	259 243	108 020	-	-100%	21 604	-	-100%
Pension	69 061 237	69 061 237	28 775 525	-	-100%	5 755 105	-	-100%
Scarcity Allowance	1 611 775	1 611 775	671 570	-	-100%	134 314	-	-100%
Shift Additional Remuneration	4 893 835	4 893 835	2 039 105	-	-100%	407 821	-	-100%
Structured	2 743 570	2 743 570	1 143 155	-	-100%	228 631	-	-100%
Unemployment Insurance	3 175 159	3 175 159	1 319 795	-	-100%	263 959	-	-100%
Totals	656 454 675	655 497 193	291 823 863	651 609	-100%	84 626 243	665 861	-99%

Disclaimer: The total employee related cost expenditure incurred was R256 154 670, (87.78%) of the planned expenditure of R291 823 863. This underspending is because of vacant posts that is in the process of being advertised and filled. The employee related costs item is currently not reflecting on the financial system reports due to system integration challenges.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		18 815	19 884	19 884	-	-	8 285	(8 285)	-100%	19 884
Pension and UIF Contributions		518	525	525	-	-	219	(219)	-100%	525
Medical Aid Contributions		102	141	141	-	-	59	(59)	-100%	141
Motor Vehicle Allowance		961	809	809	-	-	337	(337)	-100%	809
Cellphone Allowance		2 224	2 063	2 063	-	-	860	(860)	-100%	2 063
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 620	23 422	23 422	-	-	9 759	(9 759)	-100%	23 422
% increase	4		3,5%	3,5%						3,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 420	9 053	9 053	-	-	3 772	(3 772)	-100%	9 053
Pension and UIF Contributions		728	820	820	-	-	342	(342)	-100%	820
Medical Aid Contributions		131	143	143	-	-	60	(60)	-100%	143
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 088	1 758	1 758	-	-	1 758	(1 758)	-100%	1 758
Motor Vehicle Allowance		490	662	662	-	-	276	(276)	-100%	662
Cellphone Allowance		245	179	179	-	-	75	(75)	-100%	179
Housing Allowances		18	21	21	-	-	9	(9)	-100%	21
Other benefits and allowances		128	115	115	-	-	48	(48)	-100%	115
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 247	12 752	12 752	-	-	6 339	(6 339)	-100%	12 752
% increase	4		13,4%	13,4%						13,4%
Other Municipal Staff										
Basic Salaries and Wages		360 809	371 358	370 400	666	652	154 023	(153 372)	-100%	370 400
Pension and UIF Contributions		62 388	71 416	71 416	-	-	29 754	(29 754)	-100%	71 416
Medical Aid Contributions		29 722	32 277	32 277	-	-	13 449	(13 449)	-100%	32 277
Overtime		73 496	66 644	66 644	-	-	27 769	(27 769)	-100%	66 644
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 347	12 974	12 974	-	-	5 400	(5 400)	-100%	12 974
Cellphone Allowance		2 029	2 996	2 996	-	-	1 248	(1 248)	-100%	2 996
Housing Allowances		2 726	3 411	3 411	-	-	1 421	(1 421)	-100%	3 411
Other benefits and allowances		43 288	44 627	44 627	-	-	36 589	(36 589)	-100%	44 627
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 193	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		32 034	37 999	37 999	-	-	15 833	(15 833)	-100%	37 999
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		621 033	643 703	642 745	666	652	285 485	(284 834)	-100%	642 745
% increase	4		3,7%	3,5%						3,5%
Total Parent Municipality		654 899	679 877	678 919	666	652	301 583	(300 932)	-100%	678 919
TOTAL SALARY, ALLOWANCES & BENEFITS		654 899	679 877	678 919	666	652	301 583	(300 932)	-100%	678 919
% increase	4		3,8%	3,7%						3,7%
TOTAL MANAGERS AND STAFF		632 279	656 455	655 497	666	652	291 824	(291 172)	-100%	655 497

Disclaimer: At the time of reporting, the salaries from July to November had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2024

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actuals	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	1 411 801	2 322 495	3 618 895	1 914 789	1 888 779	3 313 779	3 998 427	4 349 045	4 452 427	5 101 292	35 583 102
Infrastructure Services	196 956 416	144 727 755	147 441 818	123 100 405	138 438 340	135 127 775	99 532 194	117 978 313	139 244 358	133 535 469	101 180 507	288 838 614	1 766 101 964
Community and Protection Services	1 292 796	2 799 180	1 731 393	2 287 353	1 758 930	1 774 057	1 601 590	56 874 681	14 026 811	13 982 157	13 370 767	92 553 443	204 053 158
Corporate Services	1 620 565	838 295	675 288	1 040 766	777 088	625 194	1 020 666	635 710	884 554	880 284	880 284	2 763 616	12 642 310
Financial Services	148 913 449	43 987 191	42 879 202	46 967 133	46 286 647	52 734 604	39 507 677	3 717 344	11 298 691	11 179 581	11 179 581	178 073 682	636 724 781
Grand Total	350 437 749	193 909 271	194 139 502	175 718 151	190 879 900	192 176 419	143 550 906	182 519 827	169 452 841	163 926 536	131 063 566	567 330 647	2 655 105 315

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	23 588	223 379	112 350	218 427	94 182	1 157 478	1 352 131	1 132 096	1 361 621	1 087 402	1 079 090	9 361 148	17 202 891
Planning and Development	261 118	5 849 694	1 345 068	7 870 059	2 327 685	8 362 246	6 618 432	6 413 325	7 196 185	6 401 826	6 413 530	39 031 905	98 091 073
Infrastructure Services	1 417 293	151 523 653	120 307 533	111 195 554	80 638 863	128 511 765	98 069 547	98 839 302	97 899 899	92 870 536	91 401 182	468 666 883	1 541 342 009
Community and Protection Services	1 392 191	9 641 457	9 836 655	11 482 377	12 836 510	25 581 445	28 440 650	27 526 425	26 453 164	25 084 585	19 676 943	313 029 070	510 981 472
Corporate Services	1 874 646	10 452 029	6 137 411	10 086 437	5 843 823	11 772 366	13 442 235	16 311 967	10 261 960	10 218 696	10 209 554	110 012 468	216 623 591
Financial Services	9 891 980	3 953 724	2 751 838	5 460 761	2 041 045	11 149 968	8 941 485	8 544 715	8 304 530	7 973 170	7 972 303	50 067 177	127 052 696
Grand Total	14 860 817	181 643 936	140 490 855	146 313 613	103 782 107	186 535 268	156 864 480	158 767 830	151 477 359	143 636 215	136 752 602	990 168 651	2 511 293 732

Capital Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	4 833	2 656	499	-	1 350	1 198	-	-	-	-	29 464	40 000
Planning and Development	-	8 481	493 840	192 691	921 346	798 750	1 213 988	3 505 857	2 930 500	3 577 128	3 434 500	4 846 764	21 923 845
Infrastructure Services	2 112 467	4 617 482	18 598 702	19 177 963	43 094 000	33 635 320	19 988 256	30 382 921	81 237 159	71 919 635	69 210 908	100 735 742	494 711 555
Community and Protection Services	-	325 704	1 049 350	664 163	1 756 174	17 960 129	745 604	7 449 109	8 947 500	3 346 278	5 284 108	29 651 471	77 179 590
Corporate Services	-	25 505	21 241	1 496 563	1 097 234	1 560 068	725 379	4 512 500	11 343 900	11 702 500	11 662 500	16 541 134	60 688 523
Financial Services	-	-	82 487	86 225	51 365	-	60 000	112 500	167 004	167 504	155 005	517 910	1 400 000
Grand Total	2 112 467	4 982 005	20 248 275	21 618 104	46 920 119	53 955 617	22 735 425	45 962 887	104 626 063	90 713 045	89 747 021	152 322 486	655 943 513

