



STELLENBOSCH
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MONTHLY BUDGET MONITORING REPORT

OCTOBER 2024

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 14 November 2024

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

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MONTHLY BUDGET STATEMENT FOR OCTOBER 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 OCTOBER 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	651 807 465	2 511 293 732	2 531 712 996
Plan to Date (SDBIP)	76 826 048	641 587 677	822 556 789
Actual	48 960 851	483 309 220	906 171 053
Variance to SDBIP	(27 865 197)	(158 278 457)	83 614 264
Year to date % Variance to SDBIP	-36,27%	-24,67%	10,17%

Disclaimer: At the time of reporting, the salaries from July to October had not been integrated. The salaries will reflect in the next reporting period. Refer to page 35 for detail of the totals relating to employee related costs for the period.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M04 October

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	37 360	225 539	221 740	3 798	2%	509 116
Service charges	1 289 135	1 450 081	1 450 081	113 772	528 298	440 113	88 184	20%	1 450 081
Investment revenue	57 312	44 232	44 232	5 552	20 844	14 744	6 100	41%	44 232
Transfers and subsidies - Operational	230 231	245 638	245 198	109	85 054	74 081	10 974	15%	245 198
Other own revenue	312 624	283 086	283 086	14 690	46 436	71 878	(25 442)	-35%	283 086
Total Revenue (excluding capital transfers and	2 373 756	2 532 153	2 531 713	171 484	906 171	822 557	83 614	10%	2 531 713
Employee costs	632 279	656 455	655 404	(14)	(14)	207 198	(207 212)	-100%	655 404
Remuneration of Councillors	22 620	23 422	23 422	-	-	7 807	(7 807)	-100%	23 422
Depreciation and amortisation	207 181	249 408	249 408	35 446	72 083	0	72 083	180207769%	249 408
Interest	63 411	71 259	71 259	-	-	-	-		71 259
Inventory consumed and bulk purchases	724 599	827 038	827 029	64 584	276 273	273 146	3 126	1%	827 029
Transfers and subsidies	21 324	20 739	20 739	5 466	10 563	12 126	(1 563)	-13%	20 739
Other expenditure	571 775	663 413	664 033	40 832	124 405	141 310	(16 905)	-12%	664 033
Total Expenditure	2 243 190	2 511 734	2 511 294	146 314	483 309	641 588	(158 278)	-25%	2 511 294
Surplus/(Deficit)	130 567	20 419	20 419	25 170	422 862	180 969	241 893	134%	20 419
Transfers and subsidies - capital (monetary allocations)	106 864	99 123	119 256	4 235	8 034	18 793	(10 759)	-57%	119 256
Transfers and subsidies - capital (in-kind)	5 137	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers &	242 568	119 542	139 676	29 405	430 895	199 762	231 134	116%	139 676
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	242 568	119 542	139 676	29 405	430 895	199 762	231 134	116%	139 676
Capital expenditure & funds sources									
Capital expenditure	427 374	599 345	651 807	21 618	48 961	76 876	(27 915)	-36%	651 807
Capital transfers recognised	121 312	137 551	161 563	5 109	14 037	29 386	(15 349)	-52%	161 563
Borrowing	137 739	200 000	209 300	5 415	13 737	22 276	(8 539)	-38%	209 300
Internally generated funds	162 937	261 795	280 944	11 095	21 187	25 214	(4 027)	-16%	280 944
Total sources of capital funds	421 989	599 345	651 807	21 618	48 961	76 876	(27 915)	-36%	651 807
Financial position									
Total current assets	2 197 460	894 865	840 218		2 374 128				840 218
Total non current assets	6 291 425	6 680 375	6 732 837		6 249 403				6 732 837
Total current liabilities	1 638 888	486 366	464 688		1 342 126				464 688
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	6 032 436		7 447 162				6 032 436
Cash flows									
Net cash from (used) operating	1 812 697	461 634	459 440	131 320	394 723	99 518	(295 205)	-297%	2 446 089
Net cash from (used) investing	(422 339)	(689 247)	(749 579)	(24 836)	(119 632)	88 407	208 039	235%	749 579
Net cash from (used) financing	(137 446)	200 000	200 000	-	-	66 667	66 667	100%	200 000
Cash/cash equivalents at the month/year end	2 132 596	593 861	531 335	-	1 606 711	876 066	(730 646)	-83%	4 727 288
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	114 053	12 435	-	11 251	7 595	9 559	39 848	282 178	476 918
Creditors Age Analysis									
Total Creditors	31 969	-	-	-	-	-	-	-	31 969

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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									%	
Governance and administration		664 905	649 367	649 367	48 008	286 922	277 132	9 790	4%	649 367
Executive and council		846	987	987	121	207	268	(61)	-23%	987
Finance and administration		664 060	648 380	648 380	47 887	286 715	276 863	9 852	4%	648 380
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		211 563	220 431	222 111	2 728	10 288	47 522	(37 235)	-78%	222 111
Community and social services		21 350	17 872	17 872	202	2 423	6 436	(4 014)	-62%	17 872
Sport and recreation		746	257	257	-	26	7	18	251%	257
Public safety		179 028	180 261	180 261	1 878	5 327	37 151	(31 823)	-86%	180 261
Housing		10 440	22 041	23 721	648	2 512	3 928	(1 416)	-36%	23 721
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		105 313	120 984	133 697	6 186	14 736	26 184	(11 448)	-44%	133 697
Planning and development		87 658	106 067	104 667	5 953	12 647	21 966	(9 318)	-42%	104 667
Road transport		16 733	13 422	27 535	25	1 754	4 146	(2 392)	-58%	27 535
Environmental protection		922	1 494	1 494	207	335	73	262	358%	1 494
Trading services		1 503 976	1 640 495	1 645 795	118 796	602 259	490 511	111 748	23%	1 645 795
Energy sources		966 730	1 122 237	1 122 237	84 319	425 845	333 782	92 063	28%	1 122 237
Water management		220 201	215 225	215 225	16 080	66 723	53 083	13 640	26%	215 225
Waste water management		170 215	159 519	164 819	10 216	57 978	47 613	10 364	22%	164 819
Waste management		146 830	143 514	143 514	8 182	51 714	56 032	(4 319)	-8%	143 514
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 485 757	2 631 276	2 650 969	175 718	914 205	841 350	72 855	9%	2 650 969
Expenditure - Functional										
Governance and administration		311 209	353 721	353 721	14 390	48 436	104 099	(55 663)	-53%	353 721
Executive and council		31 667	33 196	33 196	667	951	10 031	(9 080)	-91%	33 196
Finance and administration		273 426	314 934	314 934	13 714	47 325	92 342	(45 017)	-49%	314 934
Internal audit		6 117	5 591	5 591	9	160	1 726	(1 566)	-91%	5 591
Community and public safety		462 724	518 969	518 993	19 860	50 791	106 524	(55 734)	-52%	518 993
Community and social services		46 533	55 692	56 040	1 579	4 852	16 349	(11 496)	-70%	56 040
Sport and recreation		60 833	75 133	74 975	2 389	5 307	20 535	(15 228)	-74%	74 975
Public safety		322 791	345 534	345 344	13 474	34 087	58 695	(24 608)	-42%	345 344
Housing		32 566	42 611	42 635	2 419	6 544	10 945	(4 401)	-40%	42 635
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		150 714	228 743	228 279	9 388	18 275	51 788	(33 513)	-65%	228 279
Planning and development		66 937	84 954	84 489	6 052	9 962	26 782	(16 820)	-63%	84 489
Road transport		68 522	124 698	124 698	2 620	6 595	20 624	(14 029)	-68%	124 698
Environmental protection		15 255	19 092	19 092	715	1 718	4 382	(2 664)	-61%	19 092
Trading services		1 318 542	1 410 302	1 410 302	102 675	365 808	379 176	(13 368)	-4%	1 410 302
Energy sources		773 628	839 839	840 159	66 111	287 615	259 402	28 214	11%	840 159
Water management		188 776	178 797	178 687	10 449	23 253	36 187	(12 934)	-36%	178 687
Waste water management		186 738	230 551	230 341	14 248	30 679	45 903	(15 224)	-33%	230 341
Waste management		169 400	161 114	161 114	11 868	24 261	37 684	(13 423)	-36%	161 114
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 243 190	2 511 734	2 511 294	146 314	483 309	641 588	(158 278)	-25%	2 511 294
Surplus/ (Deficit) for the year		242 568	119 542	139 676	29 405	430 895	199 762	231 134	116%	139 676

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 OCTOBER 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) - M04 October

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	2 322	6 946	7 456	(510)	-6,8%	35 583
Vote 3 - INFRASTRUCTURE SERVICES		1 595 582	1 748 089	1 766 102	123 100	612 226	513 095	99 132	19,3%	1 766 102
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 046	199 917	199 917	2 287	8 111	43 667	(35 557)	-81,4%	199 917
Vote 5 - CORPORATE SERVICES		12 856	12 642	12 642	1 041	4 175	2 688	1 487	55,3%	12 642
Vote 6 - FINANCIAL SERVICES		652 059	636 725	636 725	46 967	282 747	274 443	8 304	3,0%	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	2 650 969	175 718	914 205	841 350	72 855	8,7%	2 650 969
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		13 630	17 203	17 203	218	578	5 064	(4 486)	-88,6%	17 203
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		82 395	98 091	98 091	7 870	15 326	33 169	(17 843)	-53,8%	98 091
Vote 3 - INFRASTRUCTURE SERVICES		1 427 232	1 541 782	1 541 342	111 196	384 444	398 132	(13 688)	-3,4%	1 541 342
Vote 4 - COMMUNITY AND PROTECTION SERVICES		410 086	510 981	510 981	11 482	32 353	105 001	(72 649)	-69,2%	510 981
Vote 5 - CORPORATE SERVICES		179 643	216 624	216 624	10 086	28 551	58 351	(29 801)	-51,1%	216 624
Vote 6 - FINANCIAL SERVICES		130 204	127 053	127 053	5 461	22 058	41 871	(19 812)	-47,3%	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	146 314	483 309	641 588	(158 278)	-24,7%	2 511 294
Surplus/ (Deficit) for the year	2	242 578	119 542	139 676	29 405	430 895	199 762	231 134	115,7%	139 676

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 OCTOBER 2024

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	133 508	593 933	493 177	100 756	20%	1 610 661
Service charges - Electricity		874 586	1 029 705	1 029 705	81 166	387 603	315 817	71 786	23%	1 029 705
Service charges - Water		203 271	182 522	182 522	14 936	54 813	46 820	7 993	17%	182 522
Service charges - Waste Water Management		114 952	122 772	122 772	9 908	45 690	40 097	5 593	14%	122 772
Service charges - Waste management		96 327	115 082	115 082	7 762	40 192	37 380	2 812	8%	115 082
Sale of Goods and Rendering of Services		25 260	24 654	24 654	3 190	10 271	6 748	3 523	52%	24 654
Agency services		3 697	3 794	3 794	386	1 205	1 107	97	9%	3 794
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		23 505	18 173	18 173	2 159	8 367	6 409	1 958	31%	18 173
Interest earned from Current and Non Current Assets		57 312	44 232	44 232	5 552	20 844	14 744	6 100	41%	44 232
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 056	13 649	13 649	816	3 366	3 475	(109)	-3%	13 649
Licence and permits		8 149	8 386	8 386	1 045	2 547	2 515	31	1%	8 386
Operational Revenue		51 096	47 692	47 692	6 587	19 035	18 065	970	5%	47 692
Non-Exchange Revenue		904 547	921 493	921 052	37 976	312 238	329 379	(17 141)	-5%	921 052
Property rates		484 454	509 116	509 116	37 360	225 539	221 740	3 798	2%	509 116
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		184 354	163 380	163 380	37	119	32 186	(32 067)	-100%	163 380
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		230 231	245 638	245 198	109	85 054	74 081	10 974	15%	245 198
Interest		4 239	3 359	3 359	469	1 526	1 372	154	11%	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	2 531 713	171 484	906 171	822 557	83 614	10%	2 531 713
Expenditure By Type										
Employee related costs		632 279	656 455	656 404	(14)	(14)	207 198	(207 212)	-100%	656 404
Remuneration of councillors		22 620	23 422	23 422	-	-	7 807	(7 807)	-100%	23 422
Bulk purchases - electricity		626 176	714 397	714 397	56 604	255 198	238 132	17 065	7%	714 397
Inventory consumed		98 423	112 641	112 632	7 979	21 075	35 074	(13 939)	-40%	112 632
Debt impairment		49 124	74 031	74 031	-	-	-	-	-	74 031
Depreciation and amortisation		207 181	249 408	249 408	35 446	72 083	0	72 083	1802077698%	249 408
Interest		63 411	71 259	71 259	-	-	-	-	-	71 259
Contracted services		278 249	297 434	296 229	24 244	56 380	88 544	(32 164)	-36%	296 229
Transfers and subsidies		21 324	20 739	20 739	5 466	10 563	12 126	(1 563)	-13%	20 739
Irrecoverable debts written off		101 630	121 383	121 383	294	16 590	14	16 576	116997%	121 383
Operational costs		138 791	169 885	171 710	16 294	51 434	52 752	(1 317)	-2%	171 710
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	146 314	483 309	641 588	(158 278)	-25%	2 511 294
Surplus/(Deficit)		130 567	20 419	20 419	25 170	422 862	180 969	241 893	0	20 419
Transfers and subsidies - capital (monetary allocations)		106 864	99 123	119 256	4 235	8 034	18 793	(10 759)	(0)	119 256
Transfers and subsidies - capital (in-kind)		5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		242 568	119 542	139 676	29 405	430 895	199 762	-	-	139 676
Surplus/(Deficit) after income tax		242 568	119 542	139 676	29 405	430 895	199 762	-	-	139 676
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		242 568	119 542	139 676	29 405	430 895	199 762	-	-	139 676
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		242 568	119 542	139 676	29 405	430 895	199 762	-	-	139 676

MONTHLY BUDGET STATEMENT FOR OCTOBER 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 October 2024. It should be noted that the figures relate to billed revenue and not cash collected.

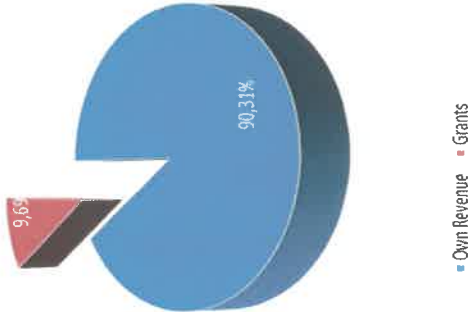
Operating Revenue by Source:

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	387 603 099	315 816 733	-71 786 366	-23%	69 050 571	81 165 648	-12 115 077	-17,55%
Service charges - Water	182 522 220	182 522 220	54 812 632	46 819 951	-7 992 681	-17%	13 414 338	14 936 401	-1 522 063	-11,35%
Service charges - Waste Water Management	122 771 630	122 771 630	45 690 325	40 097 068	-5 593 257	-14%	8 866 569	9 907 740	-1 041 171	-11,74%
Service charges - Waste Management	115 081 671	115 081 671	40 191 511	37 379 680	-2 811 831	-8%	7 073 764	7 761 734	-687 970	-9,73%
Sale of Goods and Rendering of Services	24 653 963	24 653 963	10 271 006	6 747 652	-3 523 354	-52%	1 480 487	3 189 677	-1 709 190	-115,45%
Agency services	3 794 352	3 794 352	1 204 655	1 107 418	-97 237	-9%	195 787	386 408	-190 621	-97,36%
Interest earned from Receivables	18 172 580	18 172 580	8 367 078	6 409 200	-1 957 878	-31%	1 696 363	2 158 879	-462 516	-27,27%
Interest earned from Current and Non Current Assets	44 232 144	44 232 144	20 844 473	14 744 048	-6 100 425	-41%	3 686 012	5 552 364	-1 866 352	-50,63%
Rental from Fixed Assets	13 648 887	13 648 887	3 366 477	3 475 286	108 809	3%	828 651	816 224	12 427	1,50%
Licence and permits	8 385 504	8 385 504	2 546 957	2 515 479	-31 478	-1%	470 104	1 045 128	-575 024	-122,32%
Operational Revenue	47 692 457	47 692 457	19 034 792	18 064 901	-969 891	-5%	230 782	6 587 470	-6 356 688	-2754,41%
Non-Exchange Revenue										
Property rates	509 116 169	509 116 169	225 538 621	221 740 384	-3 798 237	-2%	33 755 064	37 360 289	-3 605 225	-10,68%
Fines, penalties and forfeits	163 379 995	163 379 995	118 949	32 186 139	32 067 190	100%	9 440 078	37 062	9 403 016	99,61%
Transfer and subsidies - Operational	245 637 999	245 197 599	85 054 087	74 080 559	-10 973 528	-15%	1 535 013	109 300	1 425 713	92,88%
Interest	3 358 652	3 358 652	1 526 392	1 372 291	-154 101	-11%	439 213	469 255	-30 042	-6,84%
Total Revenue (excluding capital transfers and contributions)	2 532 153 396	2 531 712 996	906 171 053	822 556 789	-83 614 264,10	-10%	152 162 796	171 483 579	-19 320 783	-12,70%

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

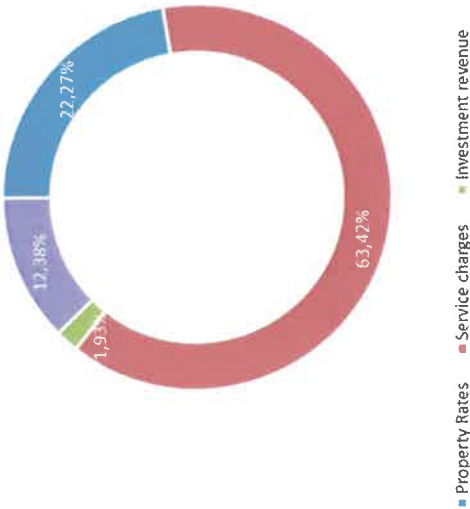
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

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 R3 798 237 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 R71 786 366 more electricity charges than initially anticipated. The largest over performance variance was noted for Electricity Sales: Time of use tariffs (R39 088 290) and Electricity Sales: Domestic High: Prepaid (R18 207 174). 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 R7 992 681 more water charges than initially anticipated. The largest over performance variance was noted for Water sale conventional (R4 053 311) and Industrial Water (R3 781 276). This increase in billings is a result of an increase in consumption and increases in tariffs.

3.4 Service charges - Waste Water Management

The municipality has billed R5 593 257 more Wastewater charges than initially anticipated. The largest over performance variance was noted for Industrial Effluent (R1 757 127), Sanitation Charges (R1 273 903) and Industrial wastewater (R1 361 549). 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 567 718. 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 606 840. 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 R3 523 354. 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 217 644 has been noted. This is a result of more payments being received for encroachments payments being received than initially anticipated.

3.8 Fines, penalties, and forfeits

An underperformance was noted to the amount of R32 067 190. 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 OCTOBER 2024

4. Operating Expenditure

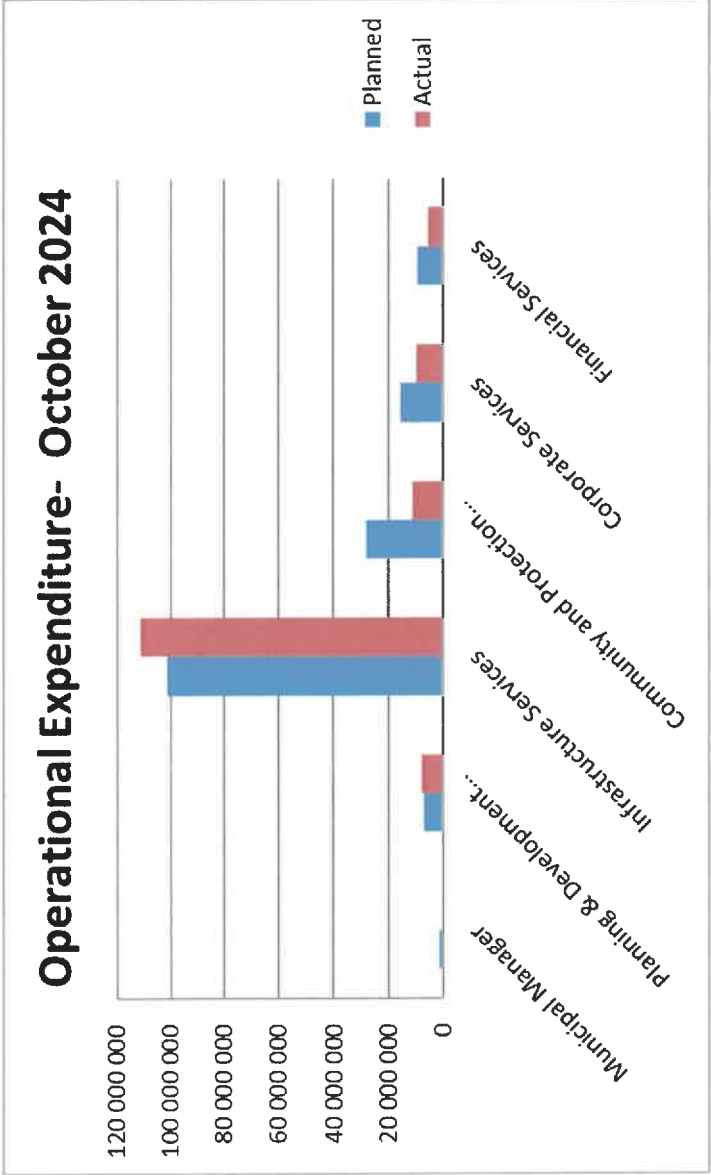
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 October 2024.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		October 2024		October Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 202 891	17 202 891	5 063 929	577 743	1 459 373	218 427	(1 240 946)	-85%
Planning & Development Services	98 091 073	98 091 073	33 168 845	15 325 939	6 955 936	7 870 059	914 123	13%
Infrastructure Services	1 541 782 409	1 541 342 009	398 131 562	384 444 032	101 525 534	111 195 554	9 670 020	10%
Community and Protection Services	510 981 472	510 981 472	105 001 353	32 352 680	28 079 352	11 482 377	(16 596 975)	-59%
Corporate Services	216 623 591	216 623 591	58 351 228	28 550 522	15 479 474	10 086 437	(5 393 037)	-35%
Financial Services	127 052 696	127 052 696	41 870 760	22 058 303	9 516 718	5 460 761	(4 055 957)	-43%
TOTALS	2 511 734 132	2 511 293 732	641 587 677	483 309 220	163 016 387	146 313 613	(16 702 774)	-10%

Disclaimer: At the time of reporting, the salaries from July to October had not been integrated. The salaries will reflect in the next reporting period. Refer to page 35 for detail of the totals relating to employee related costs for the period.

MONTHLY BUDGET STATEMENT FOR OCTOBER 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 R33 168 845 of the amended budget. The year- to- date actual expenditure incurred amounted to R145 325 939 which resulted in an underperformance of R17 842 906. 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 R1 435 674 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 128 688. The user department indicated that a service provider has been appointed and will commence in November 2024.

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. No expenditure has been incurred to date. The user department indicated that the bid specifications will be submitted in November 2024 for the Local spatial development framework tender.

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

The user department planned to spend R583 996 of the amended budget. No expenditure has been incurred to date. The user department indicated that the funds will be utilised to appoint a service provider for the revision of the informal settlement's strategy.

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

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

The user department planned to spend R300 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting three invoices from the service providers.

4.1.5 Employee related costs

The user department planned to spend R19 552 372 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 R398 131 562 of the amended budget. The year-to-date actual expenditure incurred amounted to R384 444 032 which resulted in an underperformance of R13 687 530. 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 R10 808 768 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 252 731. Orders to the amount of R6 766 313 have been loaded onto the financial system. The user department indicated that the invoices for work completed have been received and will be submitted for payment.

4.2.2 Expenditure: Inventory Consumed: Water

The user department planned to spend R14 017 860 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 965 903. The user department indicated that expenditure is dependent on usage and the invoice for October 2024 will only be received in the next reporting period and submitted for payment.

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

The user department planned to spend R3 493 332 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 546 196. Orders to the amount of R4 841 048 have been loaded onto the financial system. The user department indicated that expenditure is incurred as and when maintenance is performed.

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

The user department planned to spend R1 710 476 of the amended budget. The year-to-date actual expenditure incurred amounted to R295 450. The user department indicated that they hire compactors as and when needed and expenditure will only be incurred on a need-to basis.

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

The user department planned to spend R8 750 356 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 097 836. Orders to the amount of R12 529 160 have been loaded onto the financial system. The user department indicated that the invoices have been submitted for payment.

4.2.6 Employee related costs

The user department planned to spend R67 333 224 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 R105 001 353 of the amended budget. The year-to-date actual expenditure incurred amounted to R32 352 680 which resulted in an underperformance of R72 648 673. 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 R583 664 of the amended budget. The year-to-date actual expenditure incurred amounted to R257 357. 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 568 744 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 000 854. Orders to the amount of R1 107 791 have been loaded onto the financial system. The user department indicated that the

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

moratorium placed on the procurement of fire kits which contributed to underspending has been lifted and they expect expenditure to accelerate.

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 380 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 816 309. The user department indicated that all category A donations were approved, and all payments have been made. The application for the Category B donation which is payable on a claims basis was however denied due to access space and they are currently investigating and second site.

4.3.4 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R20 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 620 117. Orders to the amount of R6 162 401 have been loaded onto the financial system. The user department indicated that services are rendered continuously and that the invoices have been submitted for payment.

4.3.5 Employee related costs

The user department planned to spend R64 560 620 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 R58 351 228 of the amended budget. The year-to-date actual expenditure incurred amounted to R28 550 522 which resulted in an underperformance of R29 800 706. 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 R1 377 248 of the budget. The year-to-date actual expenditure incurred amounted to R539 053. The user department indicated that payments are made as and when invoices are received monthly depending on whether expenditure has been incurred.

4.4.2 Expenditure: Operational Cost: Registration Fees: Seminars, Conferences, Workshops and Events: National (Councillors)

The user department planned to spend R307 650 of the amended budget. The year-to-date actual expenditure incurred amounted to R227 882. The user department indicated that there are a few training sessions that have been planned and expenditure will be incurred after they commence.

4.4.3 Expenditure: Operational Cost: Registration Fees: Seminars, Conferences, Workshops and Events: National (Human Resources)

The user department planned to spend R699 096 of the amended budget. The year-to-date actual expenditure incurred amounted to R539 355. The user department indicated that there are a few training sessions that have been planned and expenditure will be incurred after they commence.

4.4.4 Expenditure: Operating Leases: Investment Properties (Property Management)

The user department planned to spend R2 539 274 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 662 114. The user department indicated that the invoices have been received from the service provider and submitted for payment.

4.4.5 Employee related costs

The user department planned to spend R29 981 560 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 R41 870 760 of the budget. The year-to-date actual expenditure incurred amounted to R22 058 303 which resulted in an underperformance of R19 812 457. The items that attributed to the underperformance are as follows:

4.5.1 Employee related costs

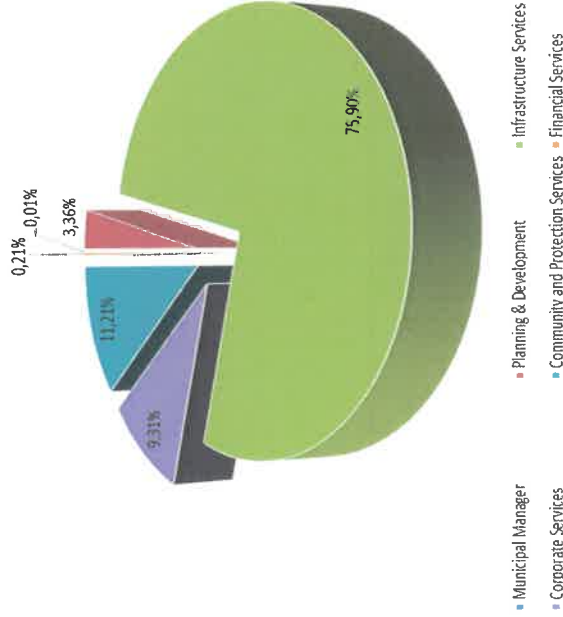
The user department planned to spend R21 538 600 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

5 Capital Expenditure

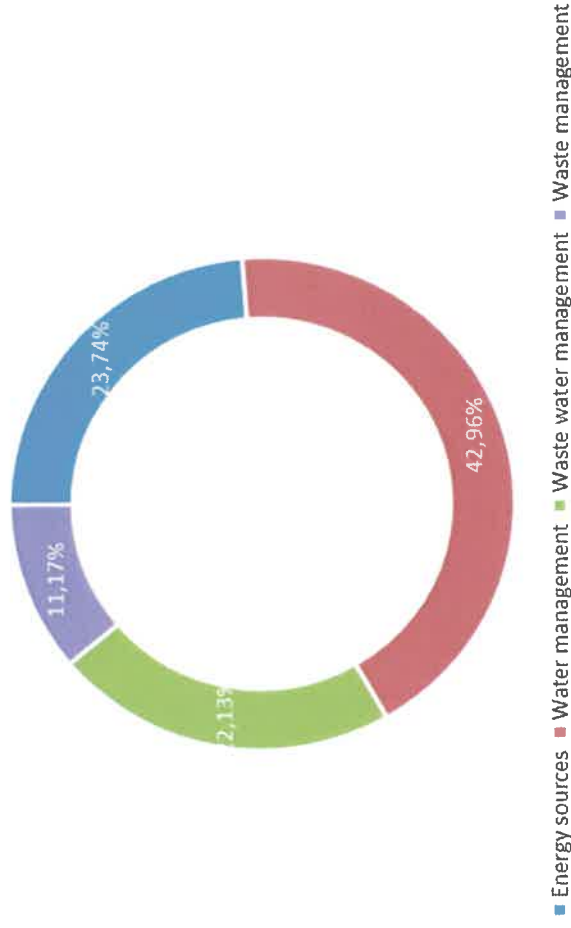
Stellenbosch municipality vested most of the 2024/25 capital budget in trading services (R371 334 562 or 56.97 per cent of the R651 807 465 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management (R159 555 327 or 42.97 per cent of the R371 334 562 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

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

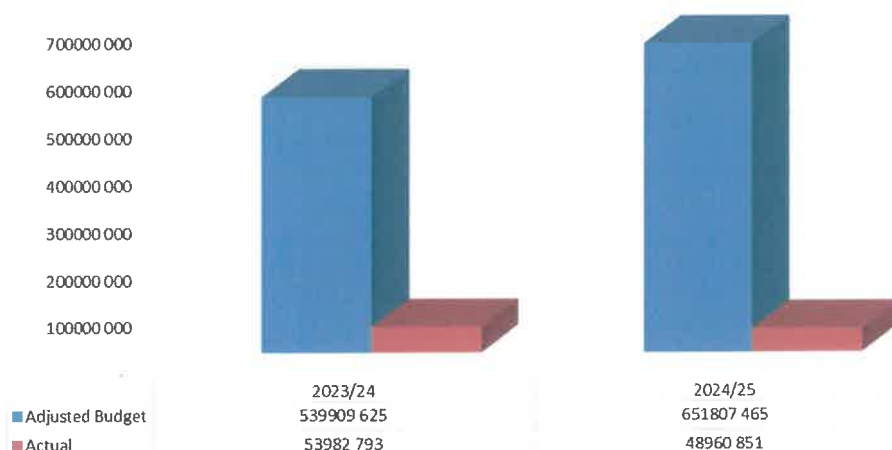
Directorate	Adjusted Budget	Capital Expenditure					Actuals + Commitments & Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost		
Municipal Manager	40 000	25 832	7 988	3 999	-	11 987	
Planning & Development	21 923 845	1 901 482	695 012	3 767 244	89 676	4 551 932	
Infrastructure Services	494 711 555	59 944 366	44 506 614	138 852 507	7 906 249	191 265 370	
Corporate Services	60 688 523	691 676	1 543 308	26 249 409	497 799	28 290 516	
Community and Protection Services	73 043 542	14 152 692	2 039 217	14 511 984	850 044	17 401 245	
Financial Services	1 400 000	110 000	168 712	73 591	2 710	245 013	
TOTALS	651 807 465	76 826 048	48 960 851	183 458 735	9 346 478	241 766 063	

Balance			
Budget - (Actual + Comm + Prov)	28 013		
	17 371 913		
	303 446 185		
	32 398 007		
	55 642 297		
	1 154 987		
	410 041 402		

Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
19,97%	29,97%	29,97%
3,17%	20,35%	20,76%
9,00%	37,06%	38,66%
2,54%	45,80%	46,62%
2,79%	22,66%	23,82%
12,05%	17,31%	17,50%
7,51%	35,66%	37,09%

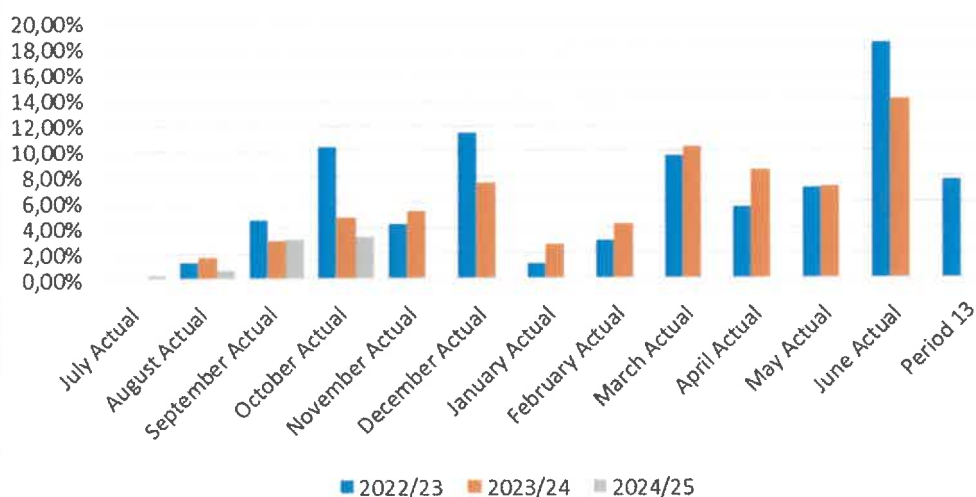
MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

Year-On-Year Capital Comparison



Detail	2023/24	2024/25
Adjusted Budget	539 909 625	651 807 465
Actual	53 982 793	48 960 851
Actual % Spent	10,00%	7,51%

3 Year Monthly Capital Expenditure

[illegible]

MONTHLY BUDGET STATEMENT FOR OCTOBER 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) - M04 October

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	0	8	26	(18)	-69%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		3 726	18 294	19 714	90	490	1 613	(1 123)	-70%	19 714
Vote 3 - INFRASTRUCTURE SERVICES		353 580	444 684	486 981	18 539	43 868	57 764	(13 896)	-24%	486 991
Vote 4 - COMMUNITY AND PROTECTION SERVICES		26 587	54 148	56 090	125	690	13 206	(12 516)	-95%	56 090
Vote 5 - CORPORATE SERVICES		29 161	56 420	60 609	1 497	1 543	552	992	180%	60 609
Vote 6 - FINANCIAL SERVICES		1 404	100	100	13	68	20	48	240%	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	623 543	20 265	46 667	73 180	(26 513)	-36%	623 543
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		556	1 950	2 210	103	205	479	(273)	-57%	2 210
Vote 3 - INFRASTRUCTURE SERVICES		2 115	4 800	7 721	639	639	2 180	(1 541)	-71%	7 721
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3 610	17 609	16 954	539	1 349	947	402	42%	16 954
Vote 5 - CORPORATE SERVICES		1 039	-	80	-	-	-	-	-	80
Vote 6 - FINANCIAL SERVICES		494	1 300	1 300	73	101	90	11	12%	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	28 264	1 353	2 294	3 696	(1 402)	-38%	28 264
Total Capital Expenditure	3	422 311	599 345	651 807	21 618	48 961	76 876	(27 915)	-36%	651 807
Capital Expenditure - Functional Classification										
Governance and administration		37 522	57 860	62 129	1 583	1 720	688	1 032	150%	62 129
Executive and council		39	40	40	0	8	26	(18)	-69%	40
Finance and administration		37 484	57 820	62 089	1 583	1 712	662	1 050	159%	62 089
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		30 806	82 931	86 610	723	2 575	15 609	(13 035)	-84%	86 610
Community and social services		11 766	39 069	39 252	62	567	10 190	(9 622)	-94%	39 252
Sport and recreation		8 194	13 800	15 125	288	448	1 511	(1 063)	-70%	15 125
Public safety		7 584	11 943	12 435	261	948	2 416	(1 468)	-61%	12 435
Housing		3 262	18 119	19 799	112	612	1 493	(881)	-59%	19 799
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		90 290	106 734	131 735	9 554	21 696	29 595	(7 899)	-27%	131 735
Planning and development		14 453	18 131	24 040	3 239	6 518	9 344	(2 826)	-30%	24 040
Road transport		74 697	85 953	105 097	6 267	15 108	20 226	(5 118)	-25%	105 097
Environmental protection		1 140	2 650	2 598	48	71	25	46	182%	2 598
Trading services		268 755	351 820	371 335	9 758	22 970	30 984	(8 014)	-26%	371 335
Energy sources		98 459	87 035	87 400	186	4 196	15 549	(11 353)	-73%	87 400
Water management		72 955	156 882	159 555	2 943	7 793	1 251	6 542	523%	159 555
Waste water management		20 885	77 504	83 255	3 361	4 247	931	3 316	356%	83 255
Waste management		76 457	30 400	41 124	3 268	6 733	13 252	(6 519)	-49%	41 124
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	427 374	599 345	651 807	21 618	48 961	76 876	(27 915)	-36%	651 807
Funded by:										
National Government		86 958	72 056	89 716	2 343	2 911	11 400	(8 489)	-74%	89 716
Provincial Government		19 575	27 067	29 541	1 891	5 164	7 393	(2 229)	-30%	29 541
District Municipality		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		14 779	38 428	42 307	874	5 962	10 593	(4 631)	-44%	42 307
Transfers recognised - capital		121 312	137 551	161 563	5 109	14 037	29 386	(15 349)	-52%	161 563
Borrowing	6	137 739	200 000	209 300	5 415	13 737	22 276	(8 539)	-38%	209 300
Internally generated funds		162 937	261 795	280 944	11 095	21 187	25 214	(4 027)	-16%	280 944
Total Capital Funding	7	421 989	599 345	651 807	21 618	48 961	76 876	(27 915)	-36%	651 807

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 R1 901 482 of the amended budget. The year-to-date actual expenditure incurred amounted to R695 012. This resulted in an underperformance of R1 206 470. 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 R300 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R83 000 have been loaded onto the financial system. The user department indicated that a land surveyor was appointed and the request for the technical proposals closed on the 29th of October 2024. The technical reports are expected to serve at the Bid evaluation committee.

5.1.2 Installation of Agricultural Irrigation infrastructure on Farm 502BH (Emerging Farmers)

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider was appointed to evaluate and assess the existing irrigation network for which they have completed a detailed report and a bill of quantities. The project will be carried out over two phases and financial years.

5.2 Community and Protection Services

The Directorate planned to spend R14 152 692 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 039 217. This resulted in an underperformance of R12 113 475. The projects that attributed to the underperformance are as follows:

5.2.1 Calcatta Memorial Park

The user department planned to spend R10 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R471 496. Orders to the amount of R1 130 909 have been loaded onto the financial system. The user department indicated that the tender for the construction of the memorial park has been advertised and the tender will close on the 13th of November 2024.

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 they would use a transversal tender for installation and upgrade.

5.2.3 Vehicle Fleet: Law Enforcement

The user department planned to spend R500 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 delivered and invoices will be submitted for payment.

5.3 Infrastructure Services

The Directorate planned to spend R59 944 366 of the amended budget. The year-to-date actual expenditure incurred amounted to R44 506 614. This resulted in an underperformance of R15 437 752. The projects that attributed to the underperformance are as follows:

5.3.1 Landfill Gas to Energy

The user department planned to spend R6 852 525 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 276 846. Orders to the amount of R12 387 706 have been loaded onto the financial system. The user department indicated that construction commenced in the previous fiscal year and invoices are received monthly.

5.3.2 Alternative Energy

The user department planned to spend R6 743 978 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R6 866 980. The user department indicated they expect the project to commence in November 2024.

5.3.3 Franschhoek Mooiwater 236

The user department planned to spend R6 400 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 685 980. Orders to the amount of R7 620 314 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 R6 400 000 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 Public Transport Facilities (Taxi Ranks) Adhoc Upgrades

The user department planned to spend R2 180 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R638 719. Orders to the amount of R984 507 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 R691 676 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 543 308. This resulted in an overperformance of R851 632. 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 R436 306. Orders to the amount of R44 232 have been loaded onto the financial system. The user department indicated that the tender for the purchase of hardware has closed and is currently in the appeal period.

5.4.2 Server Storage expansion and upgrades

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R426 598. The user department indicated that a portion of the project is currently underway. They had to re-advertise the tender on the second portion of the project.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

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	23 744	2 580	-	2 863	3 713	3 418	19 900	95 321	151 519	125 215	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	54 194	5 664	-	4 907	800	3 616	3 144	9 776	82 100	22 242	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	21 962	1 627	-	1 025	806	701	3 446	17 643	47 210	23 621	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	11 111	963	-	956	852	523	3 626	24 982	43 014	30 940	-	-	
Receivables from Exchange Transactions - Waste Management	1600	10 755	1 055	-	999	910	805	5 335	33 654	53 513	41 703	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	2 168	389	-	283	246	192	1 318	11 516	16 122	13 554	-	-	
Interest on Arrear Debtor Accounts	1810	2 841	127	-	178	230	270	2 757	75 499	81 902	78 934	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(12 722)	39	-	40	38	34	322	13 787	1 538	14 221	-	-	
Total By Income Source	2000	114 053	12 435	-	11 251	7 595	9 559	39 848	282 178	476 918	350 430	-	-	
2023/24 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	19 563	415	-	119	77	70	581	3 184	24 010	4 032	-	-	
Commercial	2300	24 510	6 051	-	5 501	1 581	3 818	5 175	37 452	84 088	53 527	-	-	
Households	2400	61 322	5 659	-	5 433	5 731	5 561	33 288	229 658	346 642	279 661	-	-	
Other	2500	8 657	310	-	197	206	119	803	11 884	22 178	13 210	-	-	
Total By Customer Group	2800	114 053	12 435	-	11 251	7 595	9 559	39 848	282 178	476 918	350 430	-	-	

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	8 571	-	-	-	-	-	-	-	8 571
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	23 397	-	-	-	-	-	-	-	23 397
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer type	1000	31 969	-	-	-	-	-	-	-	31 969

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2024	October		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	AR9415	CALL	7,000%		56 294 418,72			(611 464,15)	423 546,33	2 392 805,52	58 075 760,09
20-8139-2381	AR2381	FIXED/9 MTHS	9,660%	07-Oct-24	167 283 375,34		171 433 205,48	(171 433 205,48)	254 071,23	4 149 830,14	(0,00)
20-8176-3645	AR3645	FIXED/6 MTHS	9,030%	12-Mar-25				100 000 000,00	766 931,51	1 236 986,30	101 236 986,30
20-8179-5573	AR5573	FIXED/9 MTHS	8,820%	10-Jul-25		159 153 479,00		159 153 479,00	884 544,51	884 544,51	160 038 023,51
					223 577 794,07	159 153 479,00	(171 433 205,48)	(172 044 669,63)	2 329 093,59	8 664 166,47	319 350 769,91
	NEDBANK										
03/7881123974/...031	NR031	FIXED / 12 MTHS	10,300%	10-Jul-24	116 078 362,13			(116 346 255,64)	-	267 894,48	0,98
03/7881123974/...032	NR032	FIXED / 12 MTHS	9,670%	19-Dec-24	71 928 701,37			-	574 901,37	2 281 060,27	74 209 761,64
03/7881123974/...033	NR033	FIXED / 4 MTHS	9,200%	18-Nov-24				100 611 464,15	786 147,66	2 738 837,01	103 350 301,16
03/7881123974/...034	NR034	FIXED / 6 MTHS	8,845%	12-Mar-25				50 000 000,00	375 609,59	605 821,92	50 605 821,92
					188 007 063,50			34 265 208,51	1 736 658,62	5 893 613,68	228 165 885,70
	SBSA										
258489367-041	SR041	FIXED 3 MNTHS	9,150%	12-Sep-24	100 426 164,38	50 000 000,00		(102 256 164,38)	241 095,89	1 830 000,00	0,00
258489367-042	SR042	CALL	8,000%			40 846 521,00		50 000 000,00	225 858,88	241 095,89	50 241 095,89
258489367-043	SR043	FIXED 9 MNTHS	8,775%	10-Sep-25				40 846 521,00	466 954,77	225 858,88	41 072 379,88
					100 426 164,38	90 846 521,00	-	(11 409 643,38)	466 954,77	2 296 954,77	91 313 475,77
INVESTMENT TOTAL					512 011 021,95	250 000 000,00	(171 433 205,48)	(149 189 104,50)	4 532 706,97	16 854 734,92	638 830 131,38

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M04 October

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															
AF#9415		CALL ACCO		Deposits - Bank (03)	No	Yes	7,00%	No	No	30/06/2025	57 652	424		-	58 076
AF#2381		9M		Deposits - Bank (03)	No	Yes	9,60%	No	No	07/10/2024	171 179	254	(171 433)	-	(0)
AF#3545		6M		Deposits - Bank (03)	No	Yes	9,03%	No	No	12/03/2024	100 470	767		-	101 237
AF#5573		9M		Deposits - Bank (03)	No	Yes	8,82%	No	No	10/07/2025		885		159 153	160 038
NH#032		1Y		Deposits - Bank (03)	No	Yes	9,67%	No	No	19/12/2024	73 635	575		-	74 210
NH#033		4M		Deposits - Bank (03)	No	Yes	9,20%	No	No	18/11/2024	102 564	786		-	103 350
NH#034		6M		Deposits - Bank (03)	No	Yes	8,85%	No	No	12/03/2024	50 230	376		-	50 606
SH#041		3M		Deposits - Bank (03)	No	Yes	9,15%	No	No	12/09/2024	0	-		-	0
SH#042		CALL ACCO		Deposits - Bank (03)	No	Yes	8%	No	No	30/06/2025	-	241		50 000	50 241
SH#043		9M		Deposits - Bank (03)	No	Yes	8,8%	No	No	10/09/2025	555 731	226	(171 433)	250 000	41 072
Municipality sub-total										0		4 533			638 830
TOTAL INVESTMENTS AND INTEREST	2										555 731	4 533	(171 433)	250 000	638 830

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

8 Borrowings

Lending Institution	Balance 1/10/2024	Received October 2024	Interest Capitalised October 2024	Capital Repayments October 2024	Balance 31/10/2024	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 OCTOBER 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	51 648 636	16 204 266	-	38 186 364	57,49%	23,96%
Grand Total (Unconditional Grants)	215 604 000		215 604 000		89 835 000	51 648 636	16 204 266	-	38 186 364	57,49%	23,96%
EPWP Integrated Grant for Municipalities	2 021 000		2 021 000		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	0,00%	0,00%
Integrated National Electrification Programme (Municipal) Grant	5 056 000		5 056 000		2 000 000	50 000	50 000	-	1 950 000	2,50%	0,99%
Integrated Urban Development Grant	64 495 000		64 495 000		12 899 000	2 860 568	2 293 471	-	10 038 432	22,18%	4,44%
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		-	-	-	-	19 413 122	0,00%	0,00%
Community Development Workers Operational Support Grant	38 000		38 000		38 000	-	-	-	38 000	0,00%	0,00%
Community Library Service Grant	11 333 000	4 136 048	15 469 048		7 556 000	-	-	3 778 000	11 692 048	0,00%	0,00%
Human Settlements Development Grant	18 568 845	1 679 845	20 248 690	204 170	-	-	-	-	1 679 845	0,00%	0,00%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	18 550 000	793 804	19 343 804	363 114	3 000 000	5 164 051	1 891 102	-	1 370 147	136,11%	26,70%
Title Deeds Restoration Grant	803 000		803 000		-	-	-	-	-	0,00%	0,00%
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%
Maintenance and Construction of Transport Infrastructure	345 000		345 000	345 000	-	109 300	109 300	-	109 300	0,00%	0,00%
Regional Socio-Economic Project/Violence through urban upgrading (RSEPA/PUL)	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	500 000	0,00%	0,00%
Kha/ya 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	30 598 000	8 183 919	4 343 872	4 278 000	48 797 001	14,36%	0,00%

MONTHLY BUDGET STATEMENT FOR OCTOBER 2024

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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	–	91 940	91 371	1 254	1,4%	3 621
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	–	89 835	89 835	–		–
Ex panded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	–	505	674	(169)	-25,0%	2 021
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	1 600	177	1 423	804,0%	1 600
Integrated Urban Development Grant		2 971	2 495	2 055	–	–	685	(685)	-100,0%	2 055
Provincial Government:		12 516	23 268	23 268	3 778	7 594	4 605	2 989	64,9%	23 268
Community Library Service Grant		11 252	11 333	11 333	3 778	7 556	3 986	3 570	89,6%	11 333
Municipal Accreditation and Capacity Building Grant		245	249	249	–	–	87	(87)	-100,0%	249
Title Deeds Restoration Grant		317	803	803	–	–	532	(532)	-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
Western Cape Municipal Energy Resilience Grant		244	–	–	–	–	–	–		–
Human Settlements Development Grant (top structures)		180	10 500	10 500	–	–	–	–		10 500
District Municipality:		378	650	650	500	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	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	4 278	100 056	98 126	4 615	4,8%	27 539
Capital Transfers and Grants										
National Government:		106 572	72 056	70 302	–	15 899	11 400	4 499	39,5%	65 302
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	–	2 000	1 000	1 000	100,0%	5 056
Energy Efficiency and Demand Side Management Grant		–	5 000	5 000	–	1 000	–	1 000		–
Municipal Disaster Relief Grant		30 132	–	–	–	–	–	–		–
Integrated Urban Development Grant		56 440	62 000	60 246	–	12 899	10 400	2 499	24,0%	60 246
Provincial Government:		13 884	27 067	28 747	–	4 500	7 393	(2 893)	-39,1%	27 067
Integrated Transport Planning		–	628	628	–	–	150	(150)	-100,0%	628
Human Settlements Development Grant		3 784	6 389	8 069	–	–	200	(200)	-100,0%	6 389
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	18 550	–	3 000	6 743	(3 743)	-55,5%	18 550
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	1 500	1 500	–	1 500	300	1 200	400,0%	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 Transfers and Grants	5	120 455	99 123	99 049	–	20 399	18 793	1 606	8,5%	92 369
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	344 126	344 761	344 247	4 278	120 455	114 919	6 221	5,4%	119 908

MONTHLY BUDGET STATEMENT FOR OCTOBER 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 - M04 October

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	-	51 649	53 184	(1 536)	-2,9%	(5 676)
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	-	51 649	51 649	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	-	-	674	(674)	-100,0%	(2 021)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	-	-	177	(177)	-100,0%	(1 600)
Integrated Urban Development Grant		2 971	2 495	2 055	-	-	685	(685)	-100,0%	(2 055)
Provincial Government:		12 517	23 268	23 268	109	109	(4 605)	4 714	-102,4%	(23 268)
Community Library Service Grant		11 252	11 333	11 333	-	-	(3 986)	3 986	-100,0%	(11 333)
Municipal Accreditation and Capacity Building Grant		245	249	249	-	-	(87)	87	-100,0%	(249)
Title Deeds Restoration		317	803	803	-	-	(532)	532	-100,0%	(803)
Maintenance & Construction of Transport Infrastructure		-	345	345	109	109	-	109		(345)
Financial Management Capability Building Grant		241	-	-	-	-	-	-		-
Community Development Workers Operational Support Grant		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:		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	-	-	2	35	-	35		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		97	-	-	2	35	-	35		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		222 261	245 638	245 198	111	51 793	48 429	3 365	6,9%	(29 594)
Capital expenditure of Transfers and Grants										
National Government:		106 572	72 056	70 302	2 343	2 911	11 400	(8 489)	-74,5%	(65 302)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	50	50	1 000	(950)	-95,0%	(5 056)
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	-	-		-
Municipal Disaster Relief Grant		30 132	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		56 440	62 000	60 246	2 293	2 861	10 400	(7 539)	-72,5%	(60 246)
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		20 262	27 067	29 541	1 891	5 164	(7 393)	12 557	-169,9%	(48 954)
Library Services: Conditional Grant		203	-	-	-	-	-	-		-
Human Settlement Development Grant		3 784	6 389	8 069	-	-	(200)	200	-100,0%	(8 069)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	19 344	1 891	5 164	(6 743)	11 907	-176,6%	(19 344)
Integrated Transport Planning		6 175	628	628	-	-	(150)	150	-100,0%	(20 041)
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	1 500	1 500	-	-	(300)	300	-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	4 235	8 075	4 007	4 067	101,5%	(114 256)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		349 095	344 761	345 041	4 346	59 868	52 436	7 432	14,2%	(143 850)

MONTHLY BUDGET STATEMENT FOR OCTOBER 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 - M04 October

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	-	-	(19 413)	-100,0%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			-	-	-	
Municipal Disaster Response Grant		19 413	-	-	(19 413)	-100,0%
Provincial Government:		6 610	-	794	(5 816)	-88,0%
Informal Settlement Upgrading Partnership Grant		1 680	-	-	(1 680)	-100,0%
Human Settlement Development Grant		794	-	794	0	0,0%
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	-	794	(25 229)	-96,9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		26 023	-	794	(25 229)	-96,9%

MONTHLY BUDGET STATEMENT FOR OCTOBER 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	379 359 933	126 054 376	- 14 253	-100%	31 729 309	-14 253	-100%
Bonus	33 175 849	33 175 849	194 660	-	-100%	48 665	-	-100%
Acting and Post Related Allowances	905 064	905 064	301 692	-	-100%	75 423	-	-100%
Non Structured	43 266 162	43 266 162	14 422 060	-	-100%	3 605 515	-	-100%
Standby Allowance	15 740 886	15 740 886	5 246 968	-	-100%	1 311 742	-	-100%
Travel or Motor Vehicle	13 635 637	13 635 637	4 540 216	-	-100%	1 135 054	-	-100%
Accommodation, Travel and Incidental	52 068	52 068	17 356	-	-100%	4 339	-	-100%
Bargaining Council	227 151	227 151	75 724	-	-100%	18 931	-	-100%
Cellular and Telephone	3 174 757	3 174 757	1 058 272	-	-100%	264 568	-	-100%
Current Service Cost	6 436 226	6 436 226	2 145 408	-	-100%	536 352	-	-100%
Essential User	870 292	870 292	290 100	-	-100%	72 525	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 273 647	3 273 647	1 091 216	-	-100%	272 804	-	-100%
Group Life Insurance	6 125 321	6 125 321	2 041 784	-	-100%	510 446	-	-100%
Housing Benefits	3 432 541	3 432 541	1 144 196	-	-100%	286 049	-	-100%
Interest Cost	21 022 581	21 022 581	7 007 528	-	0%	1 751 882	-	0%
Leave Gratuity	7 989 130	7 989 130	2 663 040	-	-100%	665 760	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 551 160	2 551 160	850 388	-	-100%	212 597	-	-100%
Medical	32 420 645	32 420 645	10 806 900	-	-100%	2 701 725	-	-100%
Non-pensionable	259 243	259 243	86 416	-	-100%	21 604	-	-100%
Pension	69 061 237	69 061 237	23 020 420	-	-100%	5 755 105	-	-100%
Scarcity Allowance	1 611 775	1 611 775	537 256	-	-100%	134 314	-	-100%
Shift Additional Remuneration	4 893 835	4 893 835	1 631 284	-	-100%	407 821	-	-100%
Structured	2 743 570	2 743 570	914 524	-	-100%	228 631	-	-100%
Unemployment Insurance	3 175 159	3 175 159	1 055 836	-	-100%	263 959	-	-100%
Totals	656 454 675	655 403 869	207 197 620	-14 253	-100%	52 015 120	-14 253	-100%

Disclaimer: The total employee related cost expenditure incurred was R199 801 026, (96.43%) of the planned expenditure of R207 197 620. 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 OCTOBER 2024

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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	-	-	6 628	(6 628)	-100%	19 884
Pension and UIF Contributions		518	525	525	-	-	175	(175)	-100%	525
Medical Aid Contributions		102	141	141	-	-	47	(47)	-100%	141
Motor Vehicle Allowance		961	809	809	-	-	270	(270)	-100%	809
Cellphone Allowance		2 224	2 063	2 063	-	-	688	(688)	-100%	2 063
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 620	23 422	23 422	-	-	7 807	(7 807)	-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	-	-	3 018	(3 018)	-100%	9 053
Pension and UIF Contributions		728	820	820	-	-	273	(273)	-100%	820
Medical Aid Contributions		131	143	143	-	-	48	(48)	-100%	143
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 088	1 758	1 758	-	-	-	-	-	1 758
Motor Vehicle Allowance		490	662	662	-	-	221	(221)	-100%	662
Cellphone Allowance		245	179	179	-	-	60	(60)	-100%	179
Housing Allowances		18	21	21	-	-	7	(7)	-100%	21
Other benefits and allowances		128	115	115	-	-	38	(38)	-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	-	-	3 665	(3 665)	-100%	12 752
% increase	4		13,4%	13,4%						13,4%
Other Municipal Staff										
Basic Salaries and Wages		360 809	371 358	370 307	(14)	(14)	123 037	(123 051)	-100%	370 307
Pension and UIF Contributions		62 388	71 416	71 416	-	-	23 803	(23 803)	-100%	71 416
Medical Aid Contributions		29 722	32 277	32 277	-	-	10 759	(10 759)	-100%	32 277
Overtime		73 496	66 644	66 644	-	-	22 215	(22 215)	-100%	66 644
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 347	12 974	12 974	-	-	4 320	(4 320)	-100%	12 974
Cellphone Allowance		2 029	2 996	2 996	-	-	999	(999)	-100%	2 996
Housing Allowances		2 726	3 411	3 411	-	-	1 137	(1 137)	-100%	3 411
Other benefits and allowances		43 288	44 627	44 627	-	-	4 598	(4 598)	-100%	44 627
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 193	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	32 034	37 999	37 999	-	-	12 666	(12 666)	-100%	37 999
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		621 033	643 703	642 652	(14)	(14)	203 533	(203 547)	-100%	642 652
% increase	4		3,7%	3,5%						3,5%
Total Parent Municipality		654 899	679 877	678 826	(14)	(14)	215 005	(215 019)	-100%	678 826
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		654 899	679 877	678 826	(14)	(14)	215 005	(215 019)	-100%	678 826
% increase	4		3,8%	3,7%						3,7%
TOTAL MANAGERS AND STAFF		632 279	656 455	655 404	(14)	(14)	207 198	(207 212)	-100%	655 404

Disclaimer: At the time of reporting, the salaries from July to October had not been integrated. The salaries will reflect in the next reporting period. Refer to page 35 for more detail of the salaries for the period.

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Actuals	October Actual	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	1 411 801	2 322 495	2 615 363	1 914 789	1 888 779	3 313 779	3 998 427	4 349 045	4 452 427	6 104 825	35 583 102
Infrastructure Services	196 956 416	144 727 755	147 441 818	123 100 405	114 206 632	135 127 775	99 532 194	117 978 313	139 244 358	133 535 469	101 180 507	313 070 322	1 766 101 964
Community and Protection Services	1 292 796	2 799 180	1 731 393	2 287 353	3 525 926	1 774 057	1 601 590	56 874 681	14 026 811	13 982 157	13 370 767	86 650 398	199 917 110
Corporate Services	1 620 565	838 295	675 288	1 040 766	599 341	625 194	1 020 666	635 710	884 554	880 284	880 284	2 941 363	12 642 310
Financial Services	148 913 449	43 987 191	42 879 202	46 967 133	39 387 820	52 734 604	39 507 677	3 717 344	11 298 691	11 179 581	11 179 581	184 972 509	636 724 781
Grand Total	350 437 749	193 909 271	194 139 502	175 718 151	160 335 082	192 176 419	143 550 906	182 519 827	169 452 841	163 926 536	131 063 566	593 739 418	2 650 969 267

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Budget	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	2 774 926	1 157 478	1 352 131	1 132 096	1 361 621	1 087 402	1 079 090	6 680 404	17 202 891
Planning and Development	261 118	5 849 694	1 345 068	7 870 059	10 814 825	8 362 246	6 618 432	6 413 325	7 196 185	6 401 826	6 413 530	30 544 765	98 091 073
Infrastructure Services	1 417 293	151 523 653	120 307 533	111 195 554	113 759 378	128 511 765	98 069 547	98 839 302	97 899 899	92 870 536	91 401 182	435 546 368	1 541 342 009
Community and Protection Services	1 392 191	9 641 457	9 836 655	11 482 377	40 413 420	25 581 445	28 440 650	27 526 425	26 453 164	25 084 585	19 676 943	285 452 160	510 981 472
Corporate Services	1 874 646	10 452 029	6 137 411	10 086 437	15 353 264	11 772 366	13 442 235	16 311 967	10 261 960	10 218 696	10 209 554	100 503 027	216 623 591
Financial Services	9 891 980	3 953 724	2 751 838	5 460 761	14 786 018	11 149 968	8 941 485	8 544 715	8 304 530	7 973 170	7 972 303	37 322 204	127 052 696
Grand Total	14 860 817	181 643 936	140 490 855	146 313 613	197 901 831	186 535 268	156 864 480	158 767 830	151 477 359	143 636 215	136 752 602	896 048 927	2 511 293 732

Capital Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	4 833	2 656	499	11 021	1 350	1 198	-	-	-	-	18 443	40 000
Planning and Development	-	8 481	493 840	192 691	1 065 000	798 750	1 213 988	3 505 857	2 930 500	3 577 128	3 434 500	4 703 110	21 923 845
Infrastructure Services	2 112 467	4 617 482	18 598 702	19 177 963	26 841 534	33 635 320	19 989 256	30 382 921	81 237 159	71 919 635	69 210 908	116 988 208	494 711 555
Community and Protection Services	-	325 704	1 049 350	664 163	7 674 719	17 960 129	745 604	7 449 109	8 947 500	3 346 278	5 284 108	19 596 878	73 043 542
Corporate Services	-	25 505	21 241	1 496 563	760 000	1 560 068	725 379	4 512 500	11 343 900	11 702 500	11 662 500	16 878 368	60 688 523
Financial Services	-	-	82 487	86 225	60 000	-	60 000	112 500	167 004	167 504	155 005	509 275	1 400 000
Grand Total	2 112 467	4 982 005	20 248 275	21 618 104	36 412 274	53 955 617	22 735 425	45 962 887	104 626 063	90 713 045	89 747 021	158 694 282	651 807 465