STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

QUARTERLY BUDGET MONITORING REPORT

1st Quarter 2024/25

QUALITY CERTIFICATE

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

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

Signature

Date: 30 October 2024

To Council

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required report on the implementation of the budget and the financial situation of Stellenbosch Municipality reflecting the particulars of the third quarter of the financial year 2024/25.

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

.....

Advocate G M van Deventer
Executive Mayor
Date: 30 0ctober 2024

Table of Contents

1. Recommendations 5
2. Executive Summary 6
3. Operating Revenue 7
4. Operating Expenditure 13
5. Capital Expenditure 18
6. Investments and Borrowings 23
7. Allocations and grant receipts and expenditure for the 1st quarter of 2024/25 25
8. Personnel Expenditure 26
9. Withdrawals 27
10. Cost containment reporting 28
11. Quarterly Budget Statements 31
12. Top Layer Service Delivery and Budget Implementation Plan (SDBIP. 43
13. Actual Strategic Performance and Corrective Measures that will be implemented 44
14. Strategic performance conclusion 54

1. Recommendations

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

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

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 2024/25 budget progress / implementation

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

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	599 345 303	2 511 734 132	2 532 153 396
Adjustment Budget	634 147 943	2 511 734 132	2 532 153 396
Plan to Date (SDBIP)	52 865 408	479 351 295	670 669 009
Actual	**27 342 746**	**336 995 607**	**734 687 474**
Variance to SDBIP	(25 522 662)	(142 355 688)	64 018 465
Year to date % Variance to SDBIP	**-48,28%**	**-29,70%**	**9,55%**

3. Operating Revenue

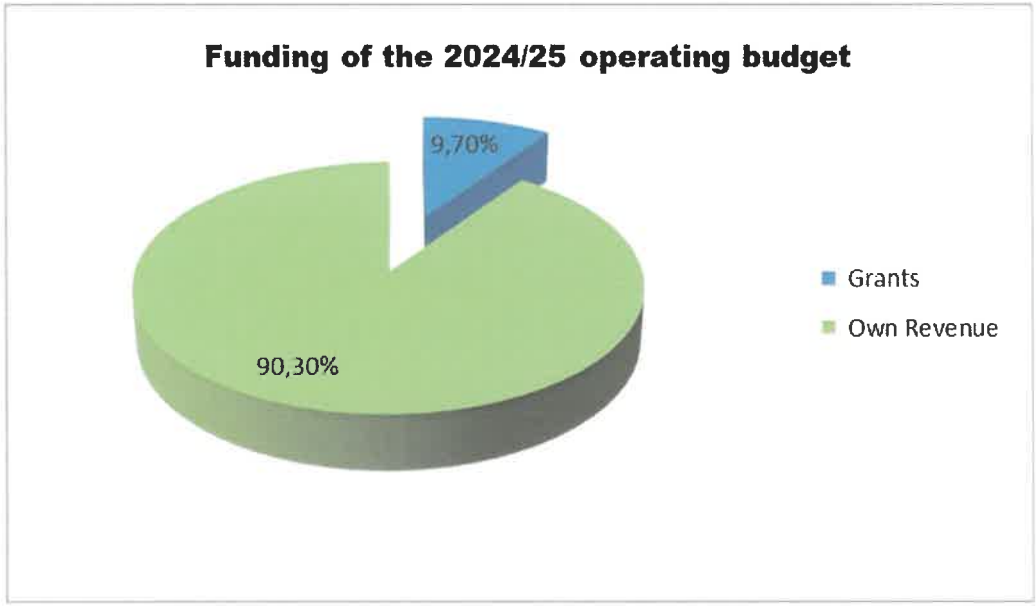
The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 1st Quarter of 2024/25.

Operating Revenue by Source

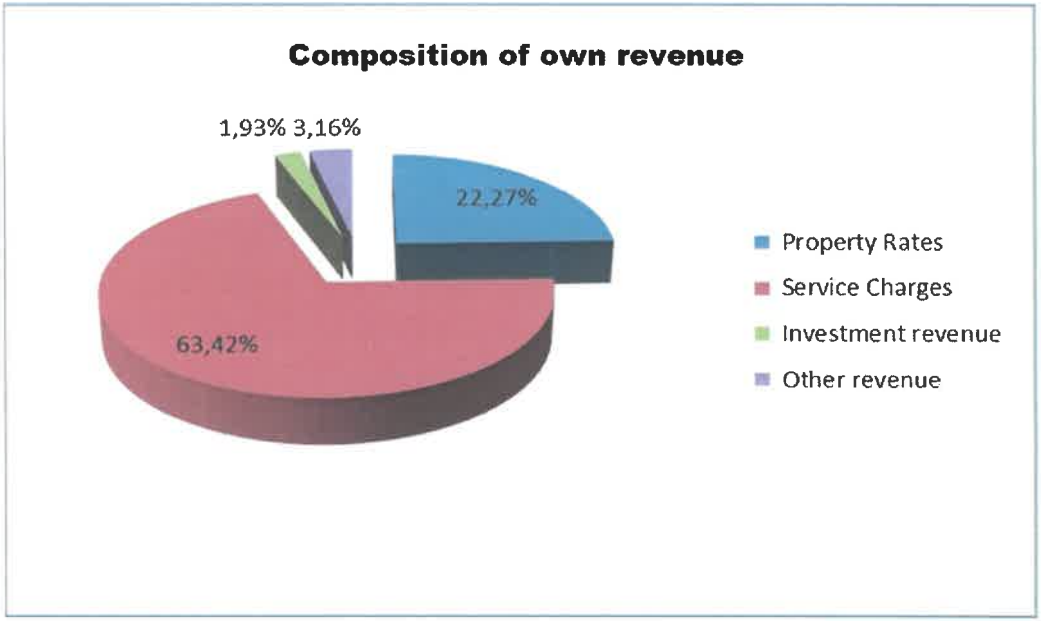
Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET	QUARTER 1 2024/25			QUARTER 1 2023/24		
			PLANNED	ACTUAL	VAR	PLANNED	ACTUAL	VAR
Exchange Revenue								
Service charges - Electricity	1 029 705 173,00	1 029 705 173,00	246 766 162	306 437 451	-24%	197 248 209	246 768 929	-25%
Service charges - Water	182 522 220,00	182 522 220,00	33 405 613	39 876 231	-19%	37 645 121	33 410 567	11%
Service charges - Waste Water Management	122 771 630,00	122 771 630,00	31 230 499	35 782 585	-15%	29 009 775	31 232 443	-8%
Service charges - Waste Management	115 081 671,00	115 081 671,00	30 305 916	32 429 777	-7%	28 727 644	30 696 473	-7%
Sale of Goods and Rendering of Services	24 653 963,00	24 653 963,00	5 267 165	7 081 329	-34%	4 847 796	5 738 091	0%
Agency services	3 794 352,00	3 794 352,00	911 631	818 247	0	747 098	911 632	-22%
Interest earned from Receivables	18 172 580,00	18 172 580,00	4 712 837	6 208 199	-32%	3 101 131	5 014 363	-62%
Interest earned from Current and Non Current	44 232 144,00	44 232 144,00	11 058 036	15 292 108	-38%	10 298 166	14 282 312	-39%
Rental from Fixed Assets	13 648 887,00	13 648 887,00	2 646 635	2 550 253	4%	1 306 404	2 306 962	-77%
Licence and permits	8 385 504,00	8 385 504,00	2 045 375	1 501 829	27%	1 836 969	2 090 950	0%
Operational Revenue	47 692 457,00	47 692 457,00	17 834 119	12 447 322	30%	1 784 945	12 853 581	0%
Non-Exchange Revenue								
Property rates	509 116 169,00	509 116 169,00	187 985 320	188 178 332	0%	193 780 642	176 481 540	9%
Fines, penalties and forfeits	163 379 995,00	163 379 995,00	22 746 061	81 887	100%	17 523 192	22 811 816	-30%
Transfer and subsidies - Operational	245 637 999,00	245 637 999,00	72 820 562	84 944 787	-17%	73 441 475	83 724 000	-14%
Interest	3 358 652,00	3 358 652,00	933 078	1 057 137	-13%	624 222	933 078	0%
Other Gains	-	-	-	-	0%	-	-	
Total Revenue (excluding capital transfers and contributions)	**2 532 153 396**	**2 532 153 396**	**670 669 009**	**734 687 474**	**-10%**	**601 922 789**	**669 256 735**	**-11,19%**

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

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



Own revenue consists mainly of service charges at 63.42 per cent of the 2 286 515 397 billion own revenue budget.



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 R193 012 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 R59 671 289 more electricity charges than initially anticipated. The largest over performance was noted for Electricity Sales: Time of use tariffs (R33 413 886) and Electricity Sales: Domestic High: Prepaid (R15 645 033). This increase is a result of the increase in tariffs and consumption because of suspended load shedding and increased demand during seasonal cold temperatures.

3.3 Service charges - Water revenue

The municipality has billed R6 470 618 more water charges than initially anticipated. The largest over performance was noted for Water sale conventional (R3 709 281) and Industrial Water (R2 642 222). 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 R4 552 086 more Wastewater charges than initially anticipated. The largest over performance was noted for Industrial Effluent (R1 863 406), Sanitation Charges (R1 179 377) and Industrial wastewater (R1 080 665). 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 R4 234 072. 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 R12 124 225. The overperformance is due to the transfer tranche payments received.

3.7 Operational Revenue

An under performance is noted for operational revenue to the amount of R5 386 797. The items that attributed to the underperformance are as follows:

3.7.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An under performance of R5 450 478 has been noted. This is a result of less payments being received from developments carried out by the municipality than initially anticipated.

3.8 Fines, penalties, and forfeits

An underperformance was noted to the amount of R22 664 174. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

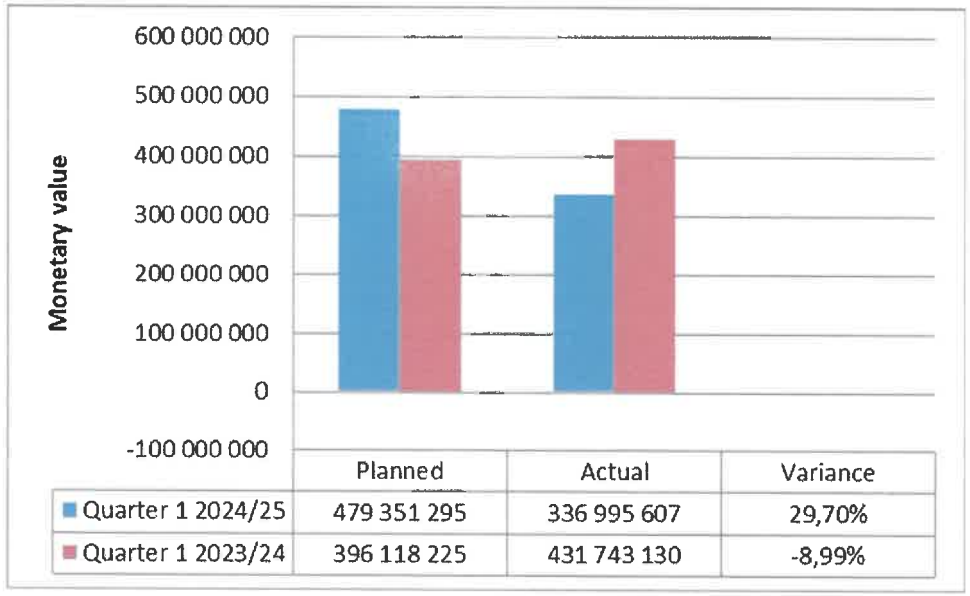
4. Operating Expenditure

The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 1st Quarter of 2024/25.

Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 1 2024/25		QUARTER 1 2023/24	
			PLANNED	ACTUALS	PLANNED	ACTUALS
Municipal Manager	17 202 891	17 202 891	3 604 556	359 317	3 264 780	4 259 903
Planning & Development	98 091 073	98 091 073	26 212 909	7 455 880	18 306 540	22 639 694
Infrastructure Services	1 541 782 409	1 541 782 409	297 365 666	273 248 479	256 078 400	276 765 547
Community and Protection Services	510 981 472	510 981 472	76 942 368	20 870 303	59 240 468	65 103 656
Corporate Services	216 623 591	216 623 591	42 871 754	18 464 086	33 727 831	36 341 056
Financial Services	127 052 696	127 052 696	32 354 042	16 597 542	25 500 206	26 633 274
TOTALS	**2 511 734 132**	**2 511 734 132**	**479 351 295**	**336 995 607**	**396 118 225**	**431 743 130**

During the first quarter of the financial year the directorates spent R336 995 607, 30% less than the planned expenditure. At the same period last year, the directorate spent R431 743 130, 9% more than the planned expenditure. Due to system related challenges, amounts relating to employee related costs and councillors' remuneration could not be integrated into the financial system. Consequently, they do not reflect on the totals in system reports. The actual amounts incurred in relation to employee related costs and remuneration of councillor's amount to R150 108 009 and R5 291 085 respectively.



	Planned	Actual	Variance
Quarter 1 2024/25	479 351 295	336 995 607	29,70%
Quarter 1 2023/24	396 118 225	431 743 130	-8,99%

The year on year comparison for the first quarter is 70,30% actual spending rate of the planned operating budget for the financial year 2024/25, compared to a 108.99% actual spending rate for the same period in the previous financial year.

Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R26 212 909 of the amended budget. The year- to- date actual expenditure incurred amounted to R7 455 880 which resulted in an underperformance of R18 757 029. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R7 177 330 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 525 330. The user department indicated that they have finalised all documentation and payments will be submitted for payment. An improvement will be seen in the next reporting period.

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 007 197 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently finalising the specifications for the project which are expected to serve at the Bid specifications committee in October 2024.

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

The user department planned to spend R437 997 of the amended budget. No expenditure has been incurred to date. The user department indicated that they will be utilising the funds for the repair and maintenance of ablution facilities.

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

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting invoices form the service providers.

4.1.5 Employee related costs

The user department planned to spend R14 659 279 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 R297 365 666 of the amended budget. The year-to-date actual expenditure incurred amounted to R273 248 479 which resulted in an underperformance of R24 117 187. 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 R8 106 576 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 544 607. The user department indicated that they are currently waiting for invoices from the service providers that have been delayed.

4.2.2 Expenditure: Inventory Consumed: Water

The user department planned to spend R10 513 395 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 869 157. The user department indicated that expenditure is dependent on usage and the invoice for September 2024 will only be received in October and processed for payment.

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

The user department planned to spend R2 619 999 of the amended budget. The year-to-date actual expenditure incurred amounted to R923 184. 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 282 857 of the amended budget. No expenditure has been incurred to date. 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 R6 562 767 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 769 306. The user department indicated that the invoices have been submitted for payment.

4.2.6 Employee related costs

The user department planned to spend R50 774 934 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 R76 942 368 of the amended budget. The year-to-date actual expenditure incurred amounted to R20 870 303 which resulted in an underperformance of R56 072 065. 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 R437 748 of the amended budget. The year-to-date actual expenditure incurred amounted to R195 754. 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 176 558 of the amended budget. The year-to-date actual expenditure incurred amounted to R484 115. Orders to the amount of R460 000 have been loaded onto the financial system. The user department indicated that they are awaiting approval for the procurement of fire kits which will expediate the planned expenditure.

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

The user department planned to spend R2 920 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 541 999. 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 R15 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 784 175. The user department indicated that services are rendered continuously and that they are awaiting invoices from the service providers.

4.3.5 Employee related costs

The user department planned to spend R48 209 750 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 R42 871 754 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 464 086 which resulted in an underperformance of R24 407 668. 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 R652 160 of the budget. The year-to-date actual expenditure incurred amounted to R73 420. Orders to the amount of R296 516 have been loaded onto the financial system. 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

The user department planned to spend R495 790 of the amended budget. The year-to-date actual expenditure incurred amounted to R267 660. 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: Operating Leases: Investment Properties

The user department planned to spend R1 880 393 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 462 716. The user department indicated that they are in the process of advertising for new leases, the current lease is being paid monthly.

4.4.4 Employee related costs

The user department planned to spend R22 486 170 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 R32 354 042 of the budget. The year-to-date actual expenditure incurred amounted to R16 597 542 which resulted in an underperformance of R15 756 500. The items that attributed to the underperformance are as follows:

4.5.1 Expenditure: Operational Cost: External Audit Fees

The user department planned to spend R734 463 of the budget. The year-to-date actual expenditure incurred amounted to R66 150. This was due to the audit process already being underway.

4.5.2 Expenditure: Operational Cost: Commission: Third Party Vendors

The user department planned to spend R964 251 of the budget. The year-to-date actual expenditure incurred amounted to R148 387.

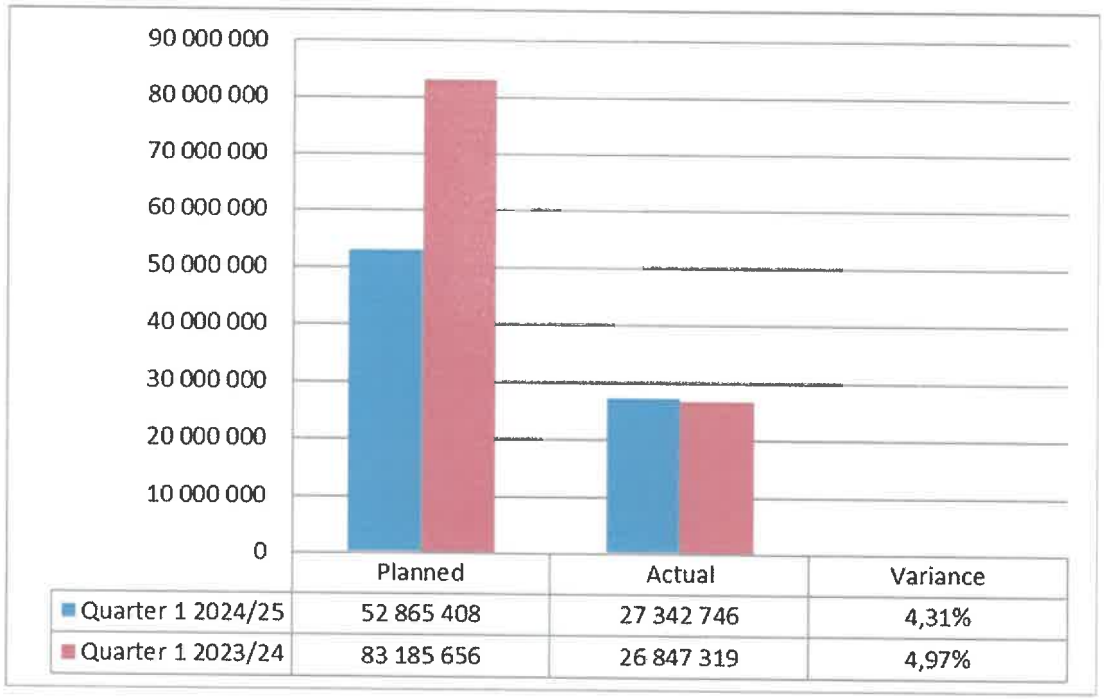
4.5.3 Employee related costs

The user department planned to spend R16 153 950 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

The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 1st Quarter of 2024/25.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 1 2024/245			QUARTER 1 2023/24		
			PLANNED	ACTUAL EXPENDITURE	VAR %	PLANNED	ACTUAL EXPENDITURE	VAR %
Municipal Manager	40 000	40 000	-	7 489	-	-	4 249	100%
Planning & Development	20 244 000	21 923 845	1 281 482	502 321	-61%	572 634	414 839	-28%
Infrastructure Services	449 483 974	476 298 433	43 511 567	25 328 651	-42%	71 536 051	24 873 200	-65%
Corporate Services	56 420 000	60 688 523	40 000	46 746	17%	4 688 873	1 394 020	-70%
Community and Protection Services	71 757 329	73 797 142	7 922 359	1 375 054	-83%	6 344 768	156 880	-98%
Financial Services	1 400 000	1 400 000	110 000	82 487	-25%	43 330	4 131	-90%
TOTALS	**599 345 303**	**634 147 943**	**52 865 408**	**27 342 746**	**-48%**	**83 185 656**	**26 847 319**	**-68%**



	Planned	Actual	Variance
Quarter 1 2024/25	52 865 408	27 342 746	4,31%
Quarter 1 2023/24	83 185 656	26 847 319	4,97%

The year-on-year comparison for the end of the first quarter is [R27 342 746/ R634 147 943] 4.31% of the total capital budget of R634 147 943 for the 2024/25 financial year compared to a [26 847 319/ R 539 909 625] 4.97% spending rate for the same period in the previous financial year.

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 281 482 of the amended budget. The year-to-date actual expenditure incurred amounted to R502 321. This resulted in an underperformance of R779 161. 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 R150 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 has been appointed and the specifications for the technical proposals have been completed.

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

The user department planned to spend R100 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R190 000 have been loaded onto the financial system The user department indicated that a service provider has been appointed and they are currently busy with the required assessments for the installations.

5.1.3 ISSP Kayamandi

The user department planned to spend R142 732 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider will be appointed on an existing term tender to provide possible locations for the installation of basic services, the first report is expected to be received by the end of November 2024.

5.1.4 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R100 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that an existing tender will be utilised to erect a security fence for the prevention of land invasion during the current relocation plan for Erf 3229 Mooiwater.

5.1.5 Flats: Interior Upgrading - Kayamandi

The user department planned to spend R400 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R37 830. The user department indicated that a consultant has been appointed to draft the specifications for the construction tender.

5.2 Community and Protection Services

The Directorate planned to spend R7 922 359 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 375 054. This resulted in an underperformance of R6 547 305. The projects that attributed to the underperformance are as follows:

5.2.1 Calcatta Memorial Park

The user department planned to spend R5 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R392 235. The user department indicated that the tender for the construction of the memorial park will be advertised at the beginning of October 2024.

5.3 Infrastructure Services

The Directorate planned to spend R43 511 567 of the amended budget. The year-to-date actual expenditure incurred amounted to R25 328 651. This resulted in an underperformance of R18 182 916. The projects that attributed to the underperformance are as follows:

5.3.1 Expansion of the landfill site (New cells)

The user department planned to spend R3 914 952 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 339 738. Orders to the amount of R2 097 016 have been loaded onto the financial system. The user department indicated that advertisements for the appointment of service providers have been drafted and are expected to close on 11 October 2024.

5.3.2 Landfill Gas to Energy

The user department planned to spend R4 568 350 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 114 065. Orders to the amount of R13 585 935 have been loaded

onto the financial system. The user department indicated that construction commenced in the previous financial year and an invoice has been received and submitted for payment. An improvement will be seen in the next reporting period.

5.3.3 Alternative Energy

The user department planned to spend R3 231 171 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R6 866 980. The user department indicated that commencement of the project is expected to be in November 2024.

5.3.4 Franschhoek Mooiwater 236

The user department planned to spend R4 100 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 744 879. Orders to the amount of R9 561 415 have been loaded onto the financial system. The user department indicated that the construction of the service sites is currently in progress.

5.3.5 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R8 595 258 of the amended budget. The year-to-date actual expenditure incurred amounted to R212 255. Orders to the amount of R1 092 937 have been loaded onto the financial system. The user department indicated that there is a delay due to a landowner objection for the routing and they will be submitting a basic assessment application prior to going out on tender.

5.4 Corporate Services

The Directorate planned to spend R40 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R46 746. This resulted in an overperformance of R6 746. 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 R30 730. The user department indicated that the tender was advertised and is currently in its evaluation stage.

6. Investments and Borrowings

6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2024	QUARTER 1		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE QUARTER UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#9415	CALL	7,000%		56 294 418,72	49 388 535,85	- 50 000 000,00	(611 464,15)	1 969 259,19	1 969 259,19	57 652 213,76
20-8139-2381	A#2381	FIXED/9 MTHS	9,660%	07-Oct-24	167 283 375,34	-	-	-	3 895 758,90	3 895 758,90	171 179 134,25
20-8176-3645	A#3645	FIXED/6 MTHS	9,030%	12-Mar-25		100 000 000,00	-	100 000 000,00	470 054,79	470 054,79	100 470 054,79
					223 577 794,07	149 388 535,85	- 50 000 000,00	(611 464,15)	6 335 072,89	6 335 072,89	329 301 402,80
	NEDBANK										
03/7881123974/...031	N#031	FIXED / 12 MTHS	10,300%	10-Jul-24	116 078 362,13	-	- 116 346 255,64	(116 346 255,64)	267 894,48	267 894,48	0,98
03/7881123974/...032	N#032	FIXED / 12 MTHS	9,670%	19-Dec-24	71 928 701,37	-	-	-	1 706 158,90	1 706 158,90	73 634 860,27
03/7881123974/...033	N#033	FIXED / 4 MTHS	9,200%	18-Nov-24		100 611 464,15	-	100 611 464,15	1 952 689,35	1 952 689,35	102 564 153,50
03/7881123974/...034	N#034	FIXED / 6 MTHS	8,845%	12-Mar-25		50 000 000,00	-	50 000 000,00	230 212,33	230 212,33	50 230 212,33
					188 007 063,50	150 611 464,15	- 116 346 255,64	34 265 208,51	4 156 955,07	4 156 955,07	226 429 227,08
	SBSA										
258489367-041	S#041	FIXED 3 MNTHS	9,150%	12-Sep-24	100 426 164,38	-	- 102 256 164,38	(102 256 164,38)	1 830 000,00	1 830 000,00	0,00
					100 426 164,38	-	- 102 256 164,38	(102 256 164,38)	1 830 000,00	1 830 000,00	0,00
INVESTMENT TOTAL					512 011 021,95	300 000 000,00	- 268 602 420,02	(68 602 420,02)	12 322 027,95	12 322 027,95	555 730 629,89

6.2 Borrowings

Lending Institition	Balance 1/07/2024	Received Quarter 1	Interest Capitalised Quarter 1	Capital Repayments Quarter 1	Balance 30/09/2024	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**		

7. Allocations and grant receipts and expenditure for the 1st Quarter of 2024/25

OPERATING & CAPITAL GRANTS	TOTAL 2024/25	EXPECTED ALLOCATION	OPENING BALANCE 1 JULY 2024	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	QUARTER 1 RECEIPTS	QUARTER 1 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 30 JUNE 2025
Unconditonal Grant:Equitable Share	215 604 000	215 604 000	-		89 835 000	35 394 370	89 835 000	35 394 370	54 440 630
Grand Total (Unconditional Grants)	**215 604 000**	**215 604 000**	**-**	**-**	**89 835 000**	**35 394 370**	**89 835 000**	**35 394 370**	**54 440 630**
EPWP Integrated Grant for Municipalities	2 021 000	2 021 000			505 000	-	505 000	-	505 000
Local Government Financial Management Grant	1 600 000	1 600 000			1 600 000	-	1 600 000	-	1 600 000
Integrated National Electrification Programme (Municipal) Grant	5 056 000	5 056 000			2 000 000	-	2 000 000	-	2 000 000
Integrated Urban Development Grant	64 495 000	64 495 000			12 899 000	567 097	12 899 000	567 097	12 331 903
Energy Efficiency and Demand Side	5 000 000	5 000 000			1 000 000	-	1 000 000	-	1 000 000
Community Development Workers Operational Support Grant	38 000	38 000			38 000	-	38 000	-	38 000
Community Library Service Grant	11 333 000	11 333 000			3 778 000	-	3 778 000	-	
Human Settlements Development Grant	20 248 690	18 568 845	1 679 845	204 170	-	-	-	-	1 679 845
Informal Settlements Upgrading Partnership Grant: Provinces	19 343 904	18 550 000	793 904	363 114	3 000 000	3 272 950	3 000 000	3 272 950	520 954
Title Deeds Restoration Grant	803 000	803 000			-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	249 000	249 000			-	-	-	-	-
Integrated Transport Planning	628 000	628 000			-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	345 000	345 000		345 000	-	-	-	-	-
Regional Socio-Economic Project/violence through urban upgrading	1 500 000	1 500 000			1 500 000	-	1 500 000	-	1 500 000
Cape Winelands District Municipality Grant	500 000	500 000			-	-	-	-	-
Cape Winelands District Municipality Grant Capacity and support	150 000	150 000			-	-	-	-	-
Khaya Lam Free Market Foundation	360 000	-	360 000			-		-	-
Grand total (Conditional Grants)	**133 670 594**	**130 836 845**	**2 833 749**	**912 284**	**26 320 000**	**3 840 047**	**26 320 000**	**3 840 047**	**21 175 702**

8. Personnel Expenditure

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

Employee - Related Costs	Original Budget	Adjustments Budget	Quarter 1 Budget	Quarter 1 Actual	YTD Budget	YTD Actual	YTD %
Basic Salary and Wages	380 410 739	379 860 333	94 600 083	-	363 922 222	-	0%
Bonus	33 175 849	33 175 849	145 995		31 242 155	-	0%
Acting and Post Related Allowances	905 064	905 064	226 269	-	852 226	-	0%
Non Structured	43 266 162	43 266 162	10 816 545	-	40 740 266	-	0%
Standby Allowance	15 740 886	15 740 886	3 935 226	-	14 821 927	-	0%
Travel or Motor Vehicle	13 635 637	13 635 637	3 405 162	-	12 826 635	-	0%
Accomodation, Travel and Incidental	52 068	52 068	13 017	-	47 744	-	0%
Bargaining Council	227 151	227 151	56 793	-	215 178	-	0%
Cellular and Telephone	3 174 757	3 174 757	793 704	-	2 989 730	-	0%
Current Service Cost	6 436 226	6 436 226	1 609 056	-	6 060 476	-	0%
Essential User	870 292	870 292	217 575	-	819 483	-	0%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	3 273 647	3 273 647	818 412	-	3 082 530	-	0%
Group Life Insurance	6 125 321	6 125 321	1 531 338	-	5 767 920	-	0%
Housing Benefits	3 432 541	3 432 541	858 147	-	3 232 190	-	0%
Interest Cost	21 022 581	21 022 581	5 255 646	-	19 795 274	-	0%
Leave Gratuity	7 989 130	7 989 130	1 997 280	-	7 522 722	-	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	2 551 160	2 551 160	637 791	-	2 402 222	-	0%
Medical	32 420 645	32 420 645	8 105 175	-	30 528 169	-	0%
Non-pensionable	259 243	259 243	64 812	-	244 107	-	0%
Pension	69 061 237	69 061 237	17 265 315	-	65 030 845	-	0%
Scarcity Allowance	1 611 775	1 611 775	402 942	-	1 517 679	-	0%
Shift Additional Remuneration	4 893 835	4 893 835	1 223 463	-	4 608 129	-	0%
Structured	2 743 570	2 743 570	685 893	-	2 583 399	-	0%
Unemployment Insurance	3 175 159	3 175 159	791 877	-	2 982 569	-	0%
Totals	**656 454 675**	**655 904 269**	**155 457 516**	-	**623 835 797**	-	**0%**

During the first quarter of the financial year the directorates spent R150 108 007, (96.59%). This is less than the planned expenditure of R155 457 516. This underspending is as a result 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.

.

9. Withdrawals

Consolidated Quarterly Report for period 01/07/2024 to 30/09/2024

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
Monthly	Provincial Government Western Cape	9 360 504	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Acting Director: Community and Protection Services
Monthly	VERSO Group Insurance and Sanlam Group Insurance	2 209 796	Group Insurance. S11(e) (ii)	Council
Ad Hoc	Investment Management	300 000 000	Investment in accordance with the Cash Management and Investment Policy. S11(h)	Accouting Officer (Municipal Manager)

10. Cost Containment Reporting

Measures	Cost Containment In - Year Report							
			Quarter 1			YTD		
	Original Budget	Amended Budget	Budget	Actual	Saving/ (Over spending)	Total YTD Budget	Total YTD Actual	Saving/ (Over spending)
Use of consultants	35 930 448	34 278 948	5 935 595	1 281 794	4 653 801	5 935 595	1 281 794	4 653 801
Vehicles used for political office -bearer	-	-	-	-	-	-	-	-
Accomodation, Travel and Incidental cos	15 505 704	15 503 704	3 813 320	116 983	3 696 337	3 813 320	116 983	3 696 337
Sponsorships, events and catering	5 241 543	5 252 543	413 573	233 573	180 000	413 573	233 573	180 000
Communication	14 642 730	14 642 730	2 860 253	1 592 441	1 267 812	2 860 253	1 592 441	1 267 812
Other related expenditure items	50 953 967	50 953 967	12 745 791	725	12 745 066	12 745 791	725	12 745 066
Grand Total	**122 274 392**	**120 631 892**	**25 768 532**	**3 225 517**	**22 543 015**	**25 768 532**	**3 225 517**	**22 543 015**

The largest year to date spending was noted for Communication related expenditure items of which the largest component relates to Radio and TV Transmissions.

Item for report	Item longcode	Description	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	YTD		Saving/ (Overspending
					Budget	Actual		Total YTD Budget	Total YTD Actual	
Use of consultants	IE0030020010010000000000000000000000000	Business and Advisory:Accounting and Auditing	-	-	-	-	-	-	-	-
	IE0030020010030000000000000000000000000	Business and Advisory:Audit Committee	369 000	369 000	39 125	66 000	- 26 875	39 125	66 000	- 26 875
	IE0030020010050000000000000000000000000	Business and Advisory:Business and Financial Manag	6 322 827	5 121 327	288 060	524 164	- 236 104	288 060	524 164	- 236 104
	IE0030020010060000000000000000000000000	Business and Advisory:Commissions and Committees	-	-	-	-	-	-	-	-
	IE0030020010070000000000000000000000000	Business and Advisory:Communications	-	-	-	-	-	-	-	-
	IE0030020010080000000000000000000000000	Business and Advisory:Human Resources	110 000	110 000	38 400	-	38 400	38 400	-	38 400
	IE0030020010100000000000000000000000000	Business and Advisory:Occupational Health and Safe	-	-	-	-	-	-	-	-
	IE0030020010110000000000000000000000000	Business and Advisory:Organisational	118 973	118 973	-	-	-	-	-	-
	IE0030020010120000000000000000000000000	Business and Advisory:Project Management	12 715 406	12 665 406	4 530 559	139 294	4 391 265	4 530 559	139 294	4 391 265
	IE0030020010130000000000000000000000000	Business and Advisory:Research and Advisory	3 084 414	2 684 414	470 307	-	470 307	470 307	-	470 307
	IE0030020010140000000000000000000000000	Business and Advisory:Qualification Verification	-	-	-	-	-	-	-	-
	IE0030020010150000000000000000000000000	Business and Advisory:Quality Control	-	-	-	-	-	-	-	-
	IE0030020010160000000000000000000000000	Business and Advisory:Valuer and Assessors	3 982 250	3 982 250	77 752	404 813	- 327 061	77 752	404 813	- 327 061
	IE0030020010170000000000000000000000000	Business and Advisory:Forensic Investigators	289 939	289 939	-	4 000	- 4 000	-	4 000	- 4 000
	IE0030020020010000000000000000000000000	Infrastructure and Planning:Architectural	-	-	-	-	-	-	-	-
	IE0030020020040040000000000000000000000	Engineering:Civil	-	-	-	-	-	-	-	-
	IE0030020020040100000000000000000000000	Engineering:Structural	-	-	-	-	-	-	-	-
	IE0030020020080000000000000000000000000	Infrastructure and Planning:Land and Quantity Surv	-	-	-	-	-	-	-	-
	IE0030020030040000000000000000000000000	Laboratory Services:Water	2 870 000	2 870 000	36 548	70 104	- 33 556	36 548	70 104	- 33 556
	IE0030020040010000000000000000000000000	Legal Cost:Legal Advice and Litigation	5 563 863	5 563 863	454 844	73 420	381 424	454 844	73 420	381 424
	IE0030020040020000000000000000000000000	Legal Cost:Issue of Summons	503 776	503 776	-	-	-	-	-	-
Vehicles used for political office -bearers	N/A	N/A	-	-	-	-	-		-	-

Accomodation, Travel and Incidental	IE0050010010010050050000000000000000	Allowance:Travel or Motor Vehicle	142 513	142 513	33 612	-	33 612	33 612	-	33 612
	IE0050010020010050050000000000000000	Allowance:Travel or Motor Vehicle	304 976	304 976	67 224	-	67 224	67 224	-	67 224
	IE0050010020010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-
	IE0050010040010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050010070010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050010090010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-
	IE0050010100010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050010110010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050010140010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-
	IE0050010170010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050020010050010000000000000000000	Allowances:Accommodation, Travel and Incidental	49 643	49 643	12 411	-	12 411	12 411	-	12 411
	IE0050020010050060000000000000000000	Allowances:Travel or Motor Vehicle	12 974 044	12 974 044	3 239 763	-	3 239 763	3 239 763	-	3 239 763
	IE0080010010030000000000000000000000	Allowances and Service Related Benefits:Travelling	202 248	202 248	50 562	-	50 562	50 562	-	50 562
	IE0080020010030000000000000000000000	Allowances and Service Related Benefits:Travelling	20 195	20 195	5 049	-	5 049	5 049	-	5 049
	IE0080030010030000000000000000000000	Allowances and Service Related Benefits:Travelling	202 248	202 248	50 562	-	50 562	50 562	-	50 562
	IE0080040010030000000000000000000000	Allowances and Service Related Benefits:Travelling	-	-	-	-	-	-	-	-
	IE0080050010030000000000000000000000	Allowances and Service Related Benefits:Travelling	181 764	181 764	45 441	-	45 441	45 441	-	45 441
	IE0080060010030000000000000000000000	Allowances and Service Related Benefits:Travelling	202 661	202 661	50 664	-	50 664	50 664	-	50 664
	IE0100390000000000000000000000000000	Travel Agency and Visa's	30 155	35 155	4 640	12 641	- 8 001	4 640	12 641	- 8 001
	IE0100570010010000000000000000000000	Travel and Subsistence:Domestic:Accommodation	394 559	394 559	86 852	36 912	49 940	86 852	36 912	49 940
	IE0100570010020000000000000000000000	Travel and Subsistence:Domestic:Daily Allowance	175 083	168 083	28 176	12 331	15 845	28 176	12 331	15 845
	IE0100570010030000000000000000000000	Travel and Subsistence:Domestic:Food and Beverage (Served)	365 457	365 457	85 744	42 231	43 513	85 744	42 231	43 513
	IE0100570010040000000000000000000000	Travel and Subsistence:Domestic:Incidental Cost	15 889	15 889	2 758	-	2 758	2 758	-	2 758
	IE0100570010050010000000000000000000	Travel and Subsistence:Domestic:Transport without Operator:Car Rental	33 353	33 353	7 290	-	7 290	7 290	-	7 290
	IE0100570010060010000000000000000000	Travel and Subsistence:Domestic:Transport with Operator:Other Transport Provider	5 000	5 000	1 300	-	1 300	1 300	-	1 300
	IE0100570010060020010000000000000000	Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport	205 916	205 916	41 272	12 869	28 403	41 272	12 869	28 403
Sponsorships, events and catering	IE0030030100000000000000000000000000	Contractors:Catering Services	2 699 520	2 710 520	361 553	233 573	127 980	361 553	233 573	127 980
	IE0030010060000000000000000000000000	Outsourced Services:Catering Services	-	-	-	-	-	-	-	-
	IE0100020050000000000000000000000000	Advertising, Publicity and Marketing:Gifts and Pro	35 823	35 823	-	-	-	-	-	-
	IE0030030140000000000000000000000000	Contractors:Event Promoters	2 506 200	2 506 200	52 020	-	52 020	52 020	-	52 020
Communication	IE0100150010000000000000000000000000	Communication:Cellular Contract (Subscription and	2 867 000	2 867 000	336 177	375 940	- 39 763	336 177	375 940	- 39 763
	IE0100150020000000000000000000000000	Communication:Licences (Radio and Television)	-	-	-	-	-	-	-	-
	IE0100150040000000000000000000000000	Communication:Radio and TV Transmissions	2 685 232	2 685 232	581 897	636 296	- 54 399	581 897	636 296	- 54 399
	IE0100150030000000000000000000000000	Communication:Postage/Stamps/Franking Machines	2 632 343	2 632 343	646 749	95 820	550 929	646 749	95 820	550 929
	IE0100150070000000000000000000000000	Communication:SMS Bulk Message Service	122 400	122 400	30 600	-	30 600	30 600	-	30 600
	IE0100150090000000000000000000000000	Communication:Telemetric Systems	-	-	-	-	-	-	-	-
	IE0050020010050030000000000000000000	Allowances:Cellular and Telephone	2 995 523	2 995 523	748 890	-	748 890	748 890	-	748 890
	IE0100150080000000000000000000000000	Communication:Telephone, Fax, Telegraph and Telex	3 340 232	3 340 232	515 940	484 385	31 555	515 940	484 385	31 555
Other related expenditure items	IE0100230030000000000000000000000000	Entertainment:Senior Management	30 000	30 000	18 200	-	18 200	18 200	-	18 200
	IE0100230020000000000000000000000000	Entertainment:Total for All Other Councillors	-	-	-	-	-	-	-	-
	IE0100230010000000000000000000000000	Entertainment:Executive Mayor	20 400	20 400	1 690	725	965	1 690	725	965
	IE0100230040000000000000000000000000	Entertainment:Deputy Executive Mayor	-	-	-	-	-	-	-	-
	IE0100230050000000000000000000000000	Entertainment:Speaker	-	-	-	-	-	-	-	-
	IE0100230060000000000000000000000000	Entertainment:Chief Whip	-	-	-	-	-	-	-	-
	IE0100230070000000000000000000000000	Entertainment:Executive Committee	-	-	-	-	-	-	-	-
	IE0100230080000000000000000000000000	Entertainment:Section 79 committee chairperson	-	-	-	-	-	-	-	-
	IE0050020010050090120020000000000000	Overtime:Non Structured	43 266 162	43 266 162	10 816 545	-	10 816 545	10 816 545	-	10 816 545
	IE0050020010050090120040000000000000	Overtime:Shift Additional Remuneration	4 893 835	4 893 835	1 223 463	-	1 223 463	1 223 463	-	1 223 463
	IE0050020010050090120030000000000000	Overtime:Structured	2 743 570	2 743 570	685 893	-	685 893	685 893	-	685 893
Grand Total			**122 274 392**	**120 631 892**	**25 768 532**	**3 225 517**	**22 543 015**	**25 768 532**	**3 225 517**	**22 543 015**

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	484 454	509 116	509 116	37 209	188 178	187 985	193	0%	509 116
Service charges	1 289 135	1 450 081	1 450 081	143 029	414 526	341 708	72 818	21%	1 450 081
Investment revenue	57 312	44 232	44 232	5 124	15 292	11 058	4 234	38%	44 232
Transfers and subsidies - Operational	230 231	245 638	245 638	–	84 945	72 821	12 124	17%	245 638
Other own revenue	312 624	283 086	283 086	6 895	31 746	57 097	(25 351)	-44%	283 086
Total Revenue (excluding capital transfers and contributions)	**2 373 756**	**2 532 153**	**2 532 153**	**192 258**	**734 687**	**670 669**	**64 018**	**10%**	**2 532 153**
Employee costs	632 279	656 455	655 904	–	–	155 458	(155 458)	-100%	655 904
Remuneration of Councillors	22 620	23 422	23 422	–	–	5 856	(5 856)	-100%	23 422
Depreciation and amortisation	207 181	249 408	249 408	–	36 638	0	36 638	1221253486%	249 408
Interest	63 411	71 259	71 259	–	–	–	–		71 259
Inventory consumed and bulk purchases	724 599	827 038	826 957	108 449	211 689	204 943	6 746	3%	826 957
Transfers and subsidies	21 324	20 739	20 739	506	5 097	11 274	(6 177)	-55%	20 739
Other expenditure	571 775	663 413	664 045	31 536	83 573	101 822	(18 249)	-18%	664 045
Total Expenditure	**2 243 190**	**2 511 734**	**2 511 734**	**140 491**	**336 996**	**479 351**	**(142 356)**	**-30%**	**2 511 734**
Surplus/(Deficit)	**130 567**	**20 419**	**20 419**	**51 767**	**397 692**	**191 318**	**206 374**	**108%**	**20 419**
Transfers and subsidies - capital (monetary allocations)	106 864	99 123	101 597	1 882	3 799	18 761	(14 962)	-80%	101 597
Transfers and subsidies - capital (in-kind)	5 137	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**242 568**	**119 542**	**122 016**	**53 649**	**401 491**	**210 078**	**191 413**	**91%**	**122 016**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**242 568**	**119 542**	**122 016**	**53 649**	**401 491**	**210 078**	**191 413**	**91%**	**122 016**
Capital expenditure & funds sources									
Capital expenditure	**427 374**	**599 345**	**634 148**	**20 248**	**27 343**	**52 865**	**(25 523)**	**-48%**	**634 148**
Capital transfers recognised	121 312	137 551	143 903	6 970	8 928	24 613	(15 685)	-64%	143 903
Borrowing	137 739	200 000	209 300	6 349	8 323	13 196	(4 873)	-37%	209 300
Internally generated funds	162 937	261 795	280 944	6 929	10 092	15 057	(4 965)	-33%	280 944
Total sources of capital funds	**421 989**	**599 345**	**634 148**	**20 248**	**27 343**	**52 865**	**(25 523)**	**-48%**	**634 148**
Financial position									
Total current assets	2 197 460	894 865	860 143		2 361 425				860 143
Total non current assets	6 291 425	6 680 375	6 715 178		6 263 230				6 715 178
Total current liabilities	1 638 888	486 366	483 973		1 372 655				483 973
Total non current liabilities	827 907	1 076 572	1 076 572		827 907				1 076 572
Community wealth/Equity	**6 026 624**	**6 012 302**	**6 014 776**		**6 497 456**				**6 014 776**
Cash flows									
Net cash from (used) operating	1 812 697	461 634	461 634	62 453	263 403	109 167	(154 236)	-141%	2 448 283
Net cash from (used) investing	(422 339)	(689 247)	(729 270)	(22 130)	(94 795)	59 749	154 544	259%	729 270
Net cash from (used) financing	(137 446)	200 000	200 000	–	–	50 000	50 000	100%	200 000
Cash/cash equivalents at the month/year end	**2 132 596**	**593 861**	**553 838**	**–**	**1 500 227**	**840 389**	**(659 839)**	**-79%**	**4 709 173**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	172 723	12 652	8 499	10 103	8 576	8 722	49 151	277 123	547 548
Creditors Age Analysis									
Total Creditors	22 512	–	–	–	–	–	–	–	22 512

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
									%	
Revenue - Functional										
Governance and administration		664 905	649 367	649 367	43 554	236 914	238 599	315	0%	649 367
Executive and council		846	987	987	29	87	191	(105)	-55%	987
Finance and administration		664 060	648 380	648 380	43 525	236 827	236 408	420	0%	648 380
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		211 563	220 431	222 111	2 310	7 559	34 980	(27 420)	-78%	222 111
Community and social services		21 350	17 872	17 872	265	2 221	5 303	(3 082)	-58%	17 872
Sport and recreation		746	257	257	20	25	7	18	251%	257
Public safety		179 028	180 251	180 251	1 403	3 450	25 813	(22 363)	-87%	180 261
Housing		10 440	22 041	23 721	622	1 864	2 857	(993)	-35%	23 721
Health		–	–	–	–	–	–	–		–
Economic and environmental services		105 313	120 984	121 778	2 778	8 550	26 675	(17 125)	-67%	121 778
Planning and development		87 658	106 057	106 861	2 734	6 694	21 645	(14 951)	-69%	106 861
Road transport		16 733	13 422	13 422	–	1 728	3 962	(2 234)	-56%	13 422
Environmental protection		922	1 454	1 454	43	128	68	60	88%	1 454
Trading services		1 503 976	1 640 495	1 640 495	145 498	483 463	390 176	93 287	24%	1 640 495
Energy sources		966 730	1 122 237	1 122 237	110 274	341 526	264 324	77 202	29%	1 122 237
Water management		220 201	215 225	215 225	15 502	50 643	38 748	11 895	31%	215 225
Waste water management		170 215	159 519	159 519	11 443	47 752	38 480	9 272	24%	159 519
Waste management		146 830	143 514	143 514	8 278	43 532	48 614	(5 082)	-10%	143 514
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	2 485 757	2 631 276	2 633 750	194 140	738 487	689 430	49 057	7%	2 633 750
Expenditure - Functional										
Governance and administration		311 209	353 721	353 721	8 903	34 046	78 013	(43 967)	-56%	353 721
Executive and council		31 607	33 196	33 196	49	284	7 268	(6 984)	-96%	33 196
Finance and administration		273 425	314 934	314 934	8 850	33 611	69 467	(35 857)	-52%	314 934
Internal audit		6 177	5 591	5 591	4	151	1 257	(1 106)	-88%	5 591
Community and public safety		462 724	518 969	518 953	10 692	30 930	77 507	(46 576)	-60%	518 953
Community and social services		46 533	55 692	55 692	961	3 273	11 961	(8 688)	-73%	55 692
Sport and recreation		60 833	75 133	75 133	926	2 918	14 622	(11 704)	-80%	75 133
Public safety		322 791	345 534	345 534	7 543	20 613	43 368	(22 755)	-52%	345 534
Housing		32 566	42 611	42 595	1 261	4 125	7 555	(3 430)	-45%	42 595
Health		–	–	–	–	–	–	–		–
Economic and environmental services		150 714	228 743	228 759	3 010	8 887	40 465	(31 578)	-78%	228 759
Planning and development		66 937	84 954	84 970	209	3 909	22 156	(18 246)	-82%	84 970
Road transport		68 522	124 698	124 698	2 396	3 975	15 098	(11 123)	-74%	124 698
Environmental protection		15 255	19 092	19 092	405	1 003	3 211	(2 208)	-69%	19 092
Trading services		1 318 542	1 410 302	1 410 302	117 886	263 133	283 367	(20 234)	-7%	1 410 302
Energy sources		773 628	839 839	839 839	102 054	221 505	193 904	27 601	14%	839 839
Water management		166 776	178 797	178 797	4 746	12 804	27 129	(14 326)	-53%	178 797
Waste water management		186 736	230 551	230 551	3 438	16 431	33 757	(17 326)	-51%	230 551
Waste management		189 400	161 114	161 114	7 648	12 393	28 577	(16 184)	-57%	161 114
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	2 243 190	2 511 734	2 511 734	140 491	336 996	479 351	(142 356)	-30%	2 511 734
Surplus/ (Deficit) for the year		242 568	119 542	122 016	53 649	401 491	210 078	191 413	91%	122 016

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

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) - Q1 First Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		23 224	33 903	35 583	1 412	4 623	5 434	(811)	-14,9%	35 583
Vote 3 - INFRASTRUCTURE SERVICES		1 595 582	1 748 089	1 748 883	147 442	489 126	413 206	75 920	18,4%	1 748 883
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 046	199 917	199 917	1 731	5 823	32 191	(26 367)	-81,9%	199 917
Vote 5 - CORPORATE SERVICES		12 856	12 642	12 642	675	3 134	2 162	972	45,0%	12 642
Vote 6 - FINANCIAL SERVICES		652 059	636 725	636 725	42 879	235 780	236 437	(657)	-0,3%	636 725
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	2 485 768	2 631 276	2 633 750	194 140	738 487	689 430	49 057	7,1%	2 633 750
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		13 630	17 203	17 203	112	359	3 605	(3 245)	-90,0%	17 203
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		82 395	98 091	98 091	1 345	7 456	26 213	(18 757)	-71,6%	98 091
Vote 3 - INFRASTRUCTURE SERVICES		1 427 232	1 541 782	1 541 782	120 308	273 248	297 366	(24 117)	-8,1%	1 541 782
Vote 4 - COMMUNITY AND PROTECTION SERVICES		410 086	510 981	510 981	9 837	20 870	76 942	(56 072)	-72,9%	510 981
Vote 5 - CORPORATE SERVICES		179 643	216 624	216 624	6 137	18 464	42 872	(24 408)	-56,9%	216 624
Vote 6 - FINANCIAL SERVICES		130 204	127 053	127 053	2 752	16 598	32 354	(15 756)	-48,7%	127 053
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	2 243 190	2 511 734	2 511 734	140 491	336 996	479 351	(142 356)	-29,7%	2 511 734
Surplus/ (Deficit) for the year	2	242 578	119 542	122 016	53 649	401 491	210 078	191 413	91,1%	122 016

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

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue		1 469 210	1 610 661	1 610 661	154 649	460 425	386 184	74 241	19%	1 610 661
Service charges - Electricity		874 586	1 029 705	1 029 705	110 012	306 437	246 766	59 671	24%	1 029 705
Service charges - Water		203 271	182 522	182 522	13 967	39 876	33 406	6 471	19%	182 522
Service charges - Waste Water Management		114 952	122 772	122 772	11 152	35 783	31 230	4 552	15%	122 772
Service charges - Waste management		96 327	115 082	115 082	7 898	32 430	30 306	2 124	7%	115 082
Sale of Goods and Rendering of Services		25 260	24 654	24 654	2 076	7 081	5 267	1 814	34%	24 654
Agency services		3 697	3 794	3 794	371	818	912	(93)	-10%	3 794
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		23 505	18 173	18 173	2 081	6 208	4 713	1 495	32%	18 173
Interest earned from Current and Non Current Assets		57 312	44 232	44 232	5 124	15 292	11 058	4 234	38%	44 232
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		11 056	13 649	13 649	736	2 550	2 647	(96)	-4%	13 649
Licence and permits		8 149	8 386	8 386	588	1 502	2 045	(544)	-27%	8 386
Operational Revenue		51 096	47 692	47 692	643	12 447	17 834	(5 387)	-30%	47 692
Non-Exchange Revenue		904 547	921 493	921 493	37 609	274 262	284 485	(10 223)	-4%	921 493
Property rates		484 454	509 116	509 116	37 209	188 178	187 985	193	0%	509 116
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		184 354	163 380	163 380	38	82	22 746	(22 664)	-100%	163 380
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		230 231	245 638	245 638	–	84 945	72 821	12 124	17%	245 638
Interest		4 239	3 359	3 359	362	1 057	933	124	13%	3 359
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		302	–	–	–	–	–	–		–
Other Gains		966	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		2 373 756	2 532 153	2 532 153	192 258	734 687	670 669	64 018	10%	2 532 153
Expenditure By Type										
Employee related costs		632 279	656 455	655 904	–	–	155 458	(155 458)	-100%	655 904
Remuneration of councillors		22 620	23 422	23 422	–	–	5 856	(5 856)	-100%	23 422
Bulk purchases - electricity		626 176	714 397	714 397	99 860	198 593	178 599	19 994	11%	714 397
Inventory consumed		98 423	112 641	112 560	8 589	13 096	26 343	(13 248)	-50%	112 560
Debt impairment		49 124	74 031	74 031	–	–	–	–		74 031
Depreciation and amortisation		207 181	249 408	249 408	–	36 638	0	36 638	#########	249 408
Interest		63 411	71 259	71 259	–	–	–	–		71 259
Contracted services		278 249	297 434	296 097	20 550	32 136	62 116	(29 979)	-48%	296 097
Transfers and subsidies		21 324	20 739	20 739	506	5 097	11 274	(6 177)	-55%	20 739
Irrecoverable debts written off		101 630	121 383	121 383	156	16 297	5	16 291	312096%	121 383
Operational costs		138 791	169 885	171 853	10 829	35 140	39 701	(4 561)	-11%	171 853
Losses on Disposal of Assets		2 288	–	–	–	–	–	–		–
Other Losses		1 692	680	680	–	–	–	–		680
Total Expenditure		2 243 190	2 511 734	2 511 734	140 491	336 996	479 351	(142 356)	-30%	2 511 734
Surplus/(Deficit)		130 567	20 419	20 419	51 767	397 692	191 318	206 374	0	20 419
Transfers and subsidies - capital (monetary allocations)		106 864	99 123	101 597	1 882	3 799	18 761	(14 962)	(0)	101 597
Transfers and subsidies - capital (in-kind)		5 137	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &		242 568	119 542	122 016	53 649	401 491	210 078			122 016
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		242 568	119 542	122 016	53 649	401 491	210 078			122 016
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		242 568	119 542	122 016	53 649	401 491	210 078			122 016
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		242 568	119 542	122 016	53 649	401 491	210 078			122 016

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	40	40	3	7	–	7		40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		3 726	18 294	19 974	400	400	803	(403)	-50%	19 974
Vote 3 - INFRASTRUCTURE SERVICES		353 580	444 684	468 578	18 599	25 329	42 077	(16 748)	-40%	468 578
Vote 4 - COMMUNITY AND PROTECTION SERVICES		26 587	54 148	56 090	326	565	7 522	(6 957)	-92%	56 090
Vote 5 - CORPORATE SERVICES		29 161	56 420	60 609	21	47	40	7	17%	60 609
Vote 6 - FINANCIAL SERVICES		1 404	100	100	55	55	20	35	173%	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	605 390	19 403	26 402	50 462	(24 059)	-48%	605 390
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		556	1 950	1 950	94	103	479	(376)	-79%	1 950
Vote 3 - INFRASTRUCTURE SERVICES		2 115	4 800	7 721	–	–	1 435	(1 435)	-100%	7 721
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3 610	17 609	17 708	723	810	400	410	102%	17 708
Vote 5 - CORPORATE SERVICES		1 039	–	80	–	–	–	–		80
Vote 6 - FINANCIAL SERVICES		494	1 300	1 300	28	28	90	(62)	-69%	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	28 758	845	940	2 404	(1 463)	-61%	28 758
Total Capital Expenditure	3	422 311	599 345	634 148	20 248	27 343	52 865	(25 523)	-48%	634 148
Capital Expenditure - Functional Classification										
Governance and administration		**37 522**	**57 860**	**62 129**	**106**	**137**	**150**	(13)	-9%	**62 129**
Executive and council		39	40	40	3	7	–	7		40
Finance and administration		37 484	57 820	62 089	104	129	150	(21)	-14%	62 089
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**30 806**	**82 931**	**87 363**	**1 518**	**1 852**	**8 844**	(6 992)	-79%	**87 363**
Community and social services		11 766	39 069	40 005	266	505	5 145	(4 640)	-90%	40 005
Sport and recreation		8 194	13 800	15 125	73	160	600	(440)	-73%	15 125
Public safety		7 584	11 943	12 435	687	687	2 166	(1 479)	-68%	12 435
Housing		3 262	18 119	19 799	491	499	933	(433)	-46%	19 799
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**90 290**	**106 734**	**118 621**	**10 356**	**12 142**	**16 544**	(4 402)	-27%	**118 621**
Planning and development		14 453	18 131	24 040	1 655	3 279	5 083	(1 804)	-35%	24 040
Road transport		74 697	85 953	91 984	8 679	8 841	11 461	(2 620)	-23%	91 984
Environmental protection		1 140	2 650	2 598	23	23	–	23		2 598
Trading services		**268 755**	**351 820**	**366 035**	**8 268**	**13 212**	**27 328**	(14 116)	-52%	**366 035**
Energy sources		98 459	87 035	87 400	1 054	4 010	7 131	(3 121)	-44%	87 400
Water management		72 955	156 882	159 555	3 605	4 850	9 052	(4 201)	-46%	159 555
Waste water management		20 885	77 504	77 955	852	886	931	(45)	-5%	77 955
Waste management		76 457	30 400	41 124	2 757	3 465	10 213	(6 748)	-66%	41 124
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	427 374	599 345	634 148	20 248	27 343	52 865	(25 523)	-48%	634 148
Funded by:										
National Government		86 958	72 056	72 056	233	567	13 993	(13 426)	-96%	72 056
Provincial Government		19 575	27 067	29 541	1 649	3 273	4 768	(1 495)	-31%	29 541
District Municipality		–	–	–	–	–	–	–		–
[illegible]										
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		14 779	38 428	42 307	5 088	5 088	5 852	(764)	-13%	42 307
Transfers recognised - capital		121 312	137 551	143 903	6 970	8 928	24 613	(15 685)	-64%	143 903
Borrowing	6	137 739	200 000	209 300	6 349	8 323	13 196	(4 873)	-37%	209 300
Internally generated funds		162 937	261 795	280 944	6 929	10 092	15 057	(4 965)	-33%	280 944
Total Capital Funding	7	421 989	599 345	634 148	20 248	27 343	52 865	(25 523)	-48%	634 148

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

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		609 419	529 941	489 918	689 958	489 918
Trade and other receivables from exchange transactions		282 581	283 068	283 068	313 232	283 068
Receivables from non-exchange transactions		104 354	27 565	27 565	123 433	27 565
Current portion of non-current receivables		–	–	–	–	–
Inventory		23 268	36 429	36 510	32 862	36 510
VAT		1 157 916	11 901	17 121	1 186 918	17 121
Other current assets		19 922	5 961	5 961	15 022	5 961
Total current assets		2 197 460	894 865	860 143	2 361 425	860 143
Non current assets						
Investments		–	–	–	–	–
Investment property		422 931	426 452	426 452	422 862	426 452
Property, plant and equipment		5 853 650	6 238 418	6 273 087	5 825 564	6 273 087
Biological assets		2 925	5 743	5 877	2 925	5 877
Living and non-living resources		–	–	–	–	–
Heritage assets		1 313	1 313	1 313	1 313	1 313
Intangible assets		4 098	3 850	3 850	4 058	3 850
Trade and other receivables from exchange transactions		6 491	4 582	4 582	6 491	4 582
Non-current receivables from non-exchange transactions		17	17	17	17	17
Other non-current assets		–	–	–	–	–
Total non current assets		6 291 425	6 680 375	6 715 178	6 263 230	6 715 178
TOTAL ASSETS		8 488 885	7 575 239	7 575 321	8 624 655	7 575 321
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		69 853	62 457	62 457	69 853	62 457
Consumer deposits		24 190	23 689	23 689	24 138	23 689
Trade and other payables from exchange transactions		317 010	308 387	308 468	(38 007)	308 468
Trade and other payables from non-exchange transactions		37 827	21 235	18 761	60 297	18 761
Provision		65 196	59 899	59 899	62 611	59 899
VAT		1 124 810	10 699	10 699	1 193 763	10 699
Other current liabilities		–	–	–	–	–
Total current liabilities		1 638 888	486 366	483 973	1 372 655	483 973
Non current liabilities						
Financial liabilities		514 496	720 635	720 635	514 496	720 635
Provision		132 874	148 734	148 734	132 874	148 734
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		180 536	207 202	207 202	180 536	207 202
Total non current liabilities		827 907	1 076 572	1 076 572	827 907	1 076 572
TOTAL LIABILITIES		2 466 794	1 562 937	1 560 545	2 200 561	1 560 545
NET ASSETS	2	6 022 091	6 012 302	6 014 776	6 424 094	6 014 776
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 754 944	5 967 595	5 970 069	6 225 775	5 970 069
Reserves and funds		271 680	44 707	44 707	271 681	44 707
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	6 026 624	6 012 302	6 014 776	6 497 456	6 014 776

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		1 315 228	488 755	488 755	90 242	348 354	122 188	226 166	185%	488 755
Service charges		1 081 723	1 608 400	1 608 400	124 884	350 777	377 400	(26 624)	-7%	1 608 400
Other revenue		97 379	210 077	210 077	4 769	30 571	40 856	(10 285)	-25%	210 077
Transfers and Subsidies - Operational		203	245 638	245 638	–	1 600	72 821	(71 221)	-98%	245 638
Transfers and Subsidies - Capital		–	99 123	99 123	–	2 000	18 761	(16 761)	-89%	99 123
Interest		8 215	44 232	44 232	1 013	2 970	11 058	(8 088)	-73%	44 232
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(690 049)	(2 156 820)	(2 156 820)	(158 456)	(472 869)	(522 643)	(49 774)	10%	(170 171)
Interest		–	(57 032)	(57 032)	–	–	–	–		(57 032)
Transfers and Subsidies		–	(20 739)	(20 739)	–	–	(11 274)	(11 274)	100%	(20 739)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 812 697**	**461 634**	**461 634**	**62 453**	**263 403**	**109 167**	**(154 236)**	**-141%**	**2 448 283**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		1 910	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(424 249)	(689 247)	(729 270)	(22 130)	(94 795)	59 749	154 544	259%	729 270
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(422 339)**	**(689 247)**	**(729 270)**	**(22 130)**	**(94 795)**	**59 749**	**154 544**	**259%**	**729 270**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(137 446)	200 000	200 000	–	–	50 000	(50 000)	-100%	200 000
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(137 446)**	**200 000**	**200 000**	**–**	**–**	**50 000**	**50 000**	**100%**	**200 000**
NET INCREASE/ (DECREASE) IN CASH HELD		**1 252 911**	**(27 613)**	**(67 636)**	**40 322**	**168 608**	**218 915**			**3 377 553**
Cash/cash equivalents at beginning:		879 684	621 473	621 473		1 331 620	621 473			1 331 620
Cash/cash equivalents at month/year end:		2 132 596	593 861	553 838		1 500 227	840 389			4 709 173

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2024/25											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	24 569	3 090	3 865	3 567	2 882	3 051	16 695	93 771	151 491	119 967	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	87 366	5 494	1 123	3 867	3 065	3 030	13 777	10 363	128 085	34 102	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	24 225	1 443	1 045	829	740	735	3 565	18 741	51 324	24 611	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14 398	1 024	1 007	536	575	516	3 577	24 131	45 766	29 337	-	-
Receivables from Exchange Transactions - Waste Management	1600	13 339	1 116	961	827	838	760	5 416	32 311	55 567	40 152	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 996	288	255	203	200	188	1 150	11 610	15 890	13 351	-	-
Interest on Arrear Debtor Accounts	1810	2 432	148	203	237	245	304	2 867	74 075	80 511	77 728	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4 398	49	41	37	31	137	2 103	12 119	18 915	14 427	-	-
Total By Income Source	2000	172 723	12 652	8 499	10 103	8 576	8 722	49 151	277 123	547 548	353 675	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	27 441	196	90	70	69	68	1 386	2 372	31 691	3 965	-	-
Commercial	2300	38 280	5 556	1 716	3 837	3 423	3 394	15 831	36 622	108 661	63 108	-	-
Households	2400	91 293	6 533	6 387	5 978	4 898	4 949	30 089	225 290	375 417	271 204	-	-
Other	2500	15 709	367	306	217	186	311	1 844	12 838	31 779	15 397	-	-
Total By Customer Group	2600	172 723	12 652	8 499	10 103	8 576	8 722	49 151	277 123	547 548	353 675	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement – Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2024/25								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	9 507	-	-	-	-	-	-	-	9 507
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	13 005	-	-	-	-	-	-	-	13 005
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	22 512	-	-	-	-	-	-	-	22 512

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ▪	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
A#9415		CALL ACCOUN	Deposits - Bank (03)	No	Yes	7,00%	No	No	30/06/2025	107 105	548	(50 000)	-	57 652
A#2381		9M	Deposits - Bank (03)	No	Yes	9,60%	No	No	07/10/2024	169 909	1 270		-	171 179
A#3645		6M	Deposits - Bank (03)	No	Yes	9,03%	No	No	12/03/2024		470		100 000	100 470
N#032		1Y	Deposits - Bank (03)	No	Yes	9,67%	No	No	19/12/2024	73 079	556		-	73 635
N#033		4M	Deposits - Bank (03)	No	Yes	9,20%	No	No	18/11/2024	101 803	761		-	102 564
N#034		6M	Deposits - Bank (03)	No	Yes	8,85%	No	No	12/03/2024		230		50 000	50 230
S#041		3M	Deposits - Bank (03)	No	Yes	9,15%	No	No	12/09/2024	101 960	276	(102 256)	-	0
		-								-	-		-	-
Municipality sub-total										553 876	4 111	(152 256)	150 000	555 731
TOTAL INVESTMENTS AND INTEREST	2									553 876	4 111	(152 256)	150 000	555 731

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**209 528**	**221 720**	**221 720**	**–**	**91 940**	**638**	**91 302**	**14310,7%**	**3 621**
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	–	89 835	–	89 835		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	–	505	505	(0)	0,0%	2 021
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	1 600	133	1 467	1105,3%	1 600
Integrated Urban Development Grant		2 971	2 495	2 495	–	–	789	(789)	-100,0%	2 495
Provincial Government:		12 516	23 268	23 268	–	3 816	3 453	363	10,5%	23 268
LIBRARY SERVICES CONDITIONAL GRANT		11 252	11 333	11 333	–	3 778	2 989	789	26,4%	11 333
Municipal Accreditation and Capacity Building Grant		245	249	249	–	–	65	(65)	-100,0%	249
TITLE DEEDS RESTORATION GRANT		317	803	803	–	–	399	(399)	-100,0%	803
MAINTENANCE & CONSTRUCTION OF TRANSPORT INFRASTRUCTURE		–	345	345	–	–	–	–		345
FINANCIAL MANAGEMENT CAPABILITY BUILDING GRANT		240	–	–	–	–	–	–		–
CDW OPERATIONAL SUPPORT GRANT		38	38	38	–	38	–	38		38
Western Cape Municipal Energy Resilience Grant		244	–	–	–	–	–	–		–
Human Settlements Development Grant (top structures)		180	10 500	10 500	–	–	–	–		10 500
District Municipality:		138	650	650	–	–	151	(151)	-100,0%	650
Cape Winelands District Community Capacity and Support		–	150	150	–	–	26	(26)	-100,0%	150
Cape Winelands District Municipality Safety Grant		138	500	500	–	–	125	(125)	-100,0%	500
Other grant providers:		1 249	–	–	–	22	–	22		–
Non-profit Institutions		258	–	–	–	–	–	–		–
Private Enterprises		991	–	–	–	22	–	22		–
Total Operating Transfers and Grants	5	**223 431**	**245 638**	**245 638**	**–**	**95 778**	**4 242**	**91 536**	**2157,6%**	**27 539**
Capital Transfers and Grants										
National Government:		**106 572**	**72 056**	**72 056**	**–**	**15 899**	**13 993**	**1 906**	**13,6%**	**67 056**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	–	2 000	500	1 500	300,0%	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	62 000	–	12 899	13 493	(594)	-4,4%	62 000
Provincial Government:		20 262	27 067	27 067	3 000	4 500	4 768	(268)	-5,6%	27 067
INTEGRATED TRANSPORT PLANNING		6 175	628	628	–	–	50	(50)	-100,0%	628
HUMAN SETTLEMENTS DEVELOPMENT GRANT		3 784	6 389	6 389	–	–	–	–		6 389
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	18 550	3 000	3 000	4 568	(1 568)	-34,3%	18 550
Library Services: Conditional Grant		203	–	–	–	–	–	–		–
RSEP/ VPUU		1 000	1 500	1 500	–	1 500	150	1 350	900,0%	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	**126 834**	**99 123**	**99 123**	**3 000**	**20 399**	**18 761**	**1 638**	**8,7%**	**94 123**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	350 264	344 761	344 761	3 000	116 177	23 003	93 174	405,1%	121 662

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**209 528**	**221 720**	**221 720**	**10 568**	**35 394**	**1 427**	**33 968**	**2380,9%**	**(6 116)**
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	10 568	35 394	–	35 394		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	–	–	505	(505)	-100,0%	(2 021)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	–	133	(133)	-100,0%	(1 600)
Integrated Urban Development Grant		2 971	2 495	2 495	–	–	789	(789)	-100,0%	(2 495)
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–		–
Provincial Government:		12 517	23 268	23 268	–	–	3 453	(3 453)	**-100,0%**	(23 268)
LIBRARY SERVICES CONDITIONAL GRANT		11 252	11 333	11 333	–	–	2 989	(2 989)	-100,0%	(11 333)
Municipal Accreditation and Capacity Building Grant		245	249	249	–	–	65	(65)	-100,0%	(249)
TITLE DEEDS RESTORATION GRANT		317	803	803	–	–	399	(399)	-100,0%	(803)
MAINTENANCE & CONSTRUCTION OF TRANSPORT INFRASTRUCTURE		–	345	345	–	–	–	–		(345)
FINANCIAL MANAGEMENT CAPABILITY BUILDING GRANT		241	–	–	–	–	–	–		–
CDW 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:		138	650	650	–	–	151	(151)	-100,0%	(650)
CAPE WINELANDS DISTRICT TOURISM GRANT		138	650	650	–	–	151	(151)	-100,0%	(650)
Other grant providers:		1 249	–	–	0	33	–	33		–
Private Enterprises		991	–	–	0	33	–	33		–
Public Corporations		258	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		223 431	245 638	245 638	10 568	35 428	5 031	30 397	**604,2%**	(30 034)
Capital expenditure of Transfers and Grants										
National Government:		**106 572**	**72 056**	**72 056**	**233**	**567**	**13 993**	**(13 426)**	**-95,9%**	**(67 056)**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	–	–	500	(500)	-100,0%	(5 056)
Energy Efficiency and Demand Side Management Grant		–	5 000	5 000	–	–	–	–		–
Municipal Disaster Relief Grant		30 132	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		56 440	62 000	62 000	233	567	13 493	(12 926)	-95,8%	(62 000)
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Provincial Government:		20 262	27 067	27 067	103	2 479	4 768	(2 289)	-48,0%	(29 541)
Specify (Add grant description)		–	–	–	–	–	–	–		–
Library Services: Conditional Grant		203	–	–	–	–	–	–		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		3 784	6 389	6 389	–	–	–	–		(8 069)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	18 550	103	2 479	4 568	(2 089)	-45,7%	(19 344)
INTEGRATED TRANSPORT PLANNING		6 175	628	628	–	–	50	(50)	-100,0%	(628)
RSEP/ VPUU		1 000	1 500	1 500	–	–	150	(150)	-100,0%	(1 500)
Total capital expenditure of Transfers and Grants		126 834	99 123	99 123	336	3 046	18 761	(15 714)	**-83,8%**	(96 597)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		350 265	344 761	344 761	10 904	38 474	23 792	14 682	**61,7%**	(126 631)

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

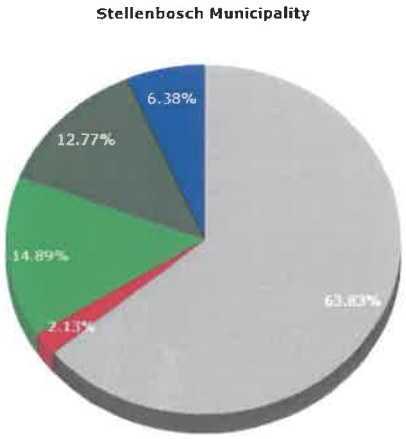
WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

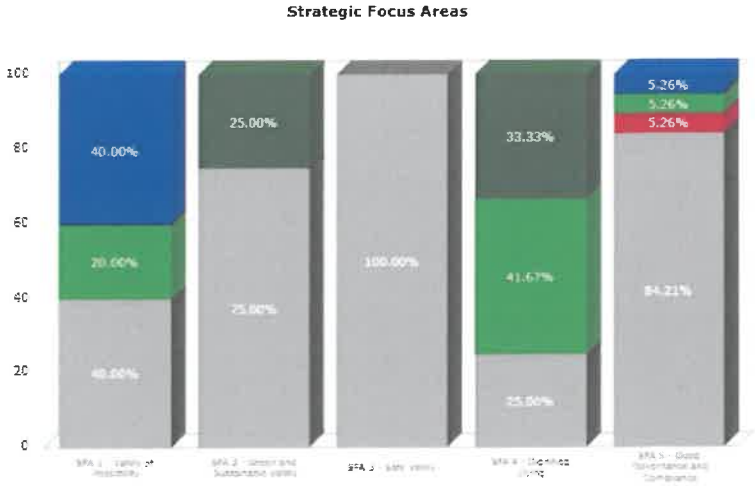
Description	Ref	Budget Year 2024/25				
R thousands		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Operational Revenue:General Revenue:Equitable Share			–	–	–	
Provincial Government:		–	–	–	–	
Specify (Add grant description)			–	–	–	
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:		–	–	–	–	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			–	–	–	
Energy Efficiency and Demand Side Management Grant			–	–	–	
Provincial Government:		**2 474**	**794**	**794**	(1 680)	-67,9%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 680	–	–	(1 680)	-100,0%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		794	794	794	0	0,0%
District Municipality:		–	–	–	–	
Other grant providers:		–	–	–	–	
Departmental Agencies and Accounts			–	–	–	
Foreign Government and International Organisations			–	–	–	
Households			–	–	–	
Non-Profit Institutions			–	–	–	
Private Enterprises			–	–	–	
Public Corporations			–	–	–	
Higher Educational Institutions			–	–	–	
Parent Municipality / Entity			–	–	–	
Transfer from Operational Revenue			–	–	–	
Total capital expenditure of Approved Roll-overs		**2 474**	**794**	**794**	**(1 680)**	**-67,9%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**2 474**	**794**	**794**	**(1 680)**	**-67,9%**

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2024/25, Q1 (01 July – 30 September 2024)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 1st Quarter **(01 July – 30 September 2024)** of the 2024/25 financial year.





Stellenbosch Municipality		Municipal Strategic Focus Areas (SFAs)				
		SFA 1 - Valley of Possibility	SFA 2 - Green and Sustainable Valley	SFA 3 - Safe Valley	SFA 4 - Dignified Living	SFA 5 - Good Governance and Compliance
KPI Not Yet Measured	30 (63.83%)	2 (40%)	6 (75%)	3 (100%)	3 (25%)	16 (84.21%)
KPI Not Met	1 (2.13%)	-	-	-	-	1 (5.26%)
KPI Almost Met	-	-	-	-	-	-
KPI Met	7 (14.89%)	1 (20%)	-	-	5 (41.67%)	1 (5.26%)
KPI Well Met	6 (12.77%)	-	2 (25%)	-	4 (33.33%)	-
KPI Extremely Well Met	3 (6.38%)	2 (40%)	-	-	-	1 (5.26%)
Total:	47	5	8	3	12	19
	100%	10.64%	17.02%	6.38%	25.53%	40.43%

Table: 1 Overall performance for Quarter 1 (01 July – 30 September 2024) per SFA

13. ACTUAL PERFORMANCE AND CORRECTIVE MEASURES TO BE IMPLEMENTED

13.1 SFA 1 - Valley of Possibility

SFA 1 - Valley of Possibility										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2024				
						Target	Actual	R	Performance Comment	Corrective Measures
TL101	KPI002	Submission of the revised Economic Development Strategy to the Municipal Manager	Number of revised Economic Development Strategies submitted to the Municipal Manager by 31 March	1	1	0	0	N/A		
TL102	KPI003	The number of jobs created through the municipality's local economic development initiatives including capital projects (NKPI Proxy - MSA, Reg. S10(d))	Number of job opportunities created through the municipality's local economic development initiatives including capital projects by 30 June	1 100	1 100	330	653	B		
TL103	KPI004	Submission of Land-use applications to the Municipal Planning Tribunal (MPT) within 120 days from the conclusion of the administrative processing of the application	Percentage of Land-use applications submitted to the MPT within 120 days from the conclusion of the administrative processing of the application	75%	75%	75%	75%	G	During quarter 1 of the 2024/25 financial year, no land use applications were needed to serve at the MPT for consideration; as such, no MPT meetings were held in Q1 and no MPT decisions were issued.	
TL104	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMEs	4	4	1	3	B		
TL106	KPI007	Submission of the revised Housing Pipeline (document) to the MayCo	Number of revised Housing Pipelines (document) submitted to the MayCo by 31 May	1	1	0	0	N/A		

Summary of Results: SFA 1 - Valley of Possibility

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

13.2 SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2024				
						Target	Actual	R	Performance Comment	Corrective Measures
TL109	KPI020	Conduct an external audit of the Stellenbosch Municipal Waste Disposal Facilities	Number of external audits of the Stellenbosch Municipal Waste Disposal Facilities conducted by 30 June	1	1	0	0	N/A		
TL110	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	0	0	N/A		
TL111	KPI014	Process building plan applications of <500sqm within 30 days after the date of receipt	Percentage of building plan applications of <500sqm processed within 30 days after the date of receipt	60%	60%	60%	89.67%	G2	547 / 610 x 100 = 89.67%	
TL112	KP022	Wastewater quality measured ito the Department of Water and Sanitation's License Conditions for physical and micro parameters	Percentage of wastewater quality compliance as per the analysis certificate, measured quarterly	70%	70%	70%	73%	G2		
TL113	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	0%	0%	N/A		
TL141	KPI018	Submission of a Waste Reclaimers Strategy to the Municipal Manager	Number of Waste Reclaimers Strategies submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		
TL143	KPI010	Installation of the SCADA Master Station	Number of SCADA Master Stations installed by 30 June	1	1	0	0	N/A		
TL145	KPI013	Submission of a revised Friends Group Memorandum of Understanding (MOU) to the Municipal Manager	Number of revised Friends Group MOUs submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		

Summary of Results: SFA 2 - Green and Sustainable Valley

KPI Not Yet Measured	6
KPI Not Met	0
KPI Almost Met	0
KPI Met	0
KPI Well Met	2
KPI Extremely Well Met	0
Total KPIs	**8**

13.3 SFA 3 - Safe Valley

SFA 3 - Safe Valley										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2024				
						Target	Actual	R	Performance Comment	Corrective Measures
TL114	KPI024	Submission of the revised Disaster Management Plan to the Municipal Manager	Number of revised Disaster Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A		
TL115	KPI025	Submission of the revised Safety and Security Strategy to the Municipal Manager	Number of revised Safety and Security Strategies submitted to the Municipal Manager by 30 April	1	1	0	0	N/A		
TL116	KPI026	Submission of the revised Traffic Management Plan to the Municipal Manager	Number of revised Traffic Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A		

Summary of Results: SFA 3 - Safe Valley

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

13.4 SFA 4 - Dignified Living

SFA 4 - Dignified Living										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2024				
						Target	Actual	R	Performance Comment	Corrective Measures
TL117	KPI028	Provision of waterborne toilet facilities in informal settlements as identified by the Department: Integrated Human Settlements	Number of waterborne toilet facilities provided in Informal settlements as identified by the Department: Integrated Human Settlements by 30 June	25	25	0	0	N/A		
TL118	KPI032	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic water, measured quarterly	100%	100%	100%	100%	G	6 330 / 6 330 x 100 = 100%	
TL119	KPI029	Limit unaccounted electricity to less than 9% annually {(Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold (incl. Free basic electricity)) / Number of Electricity Units Purchased and/or generated) x 100}	Percentage of average electricity losses, measured by 30 June	<9%	<9%	0%	0%	N/A		
TL120	KPI030	Water quality measured quarterly ito the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	95%	95%	95%	95%	G		
TL121	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	<25%	<25%	0%	0%	N/A		
TL122	KPI033	Registered indigent formal households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic electricity provided by the municipality, measured quarterly	100%	100%	100%	100%	G	6 330 / 6 330 x 100 = 100%	
TL123	KPI034	Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic refuse removal, measured quarterly	100%	100%	100%	100%	G	6 330 / 6 330 x 100 = 100%	

SFA 4 - Dignified Living										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2024				
						Target	Actual	R	Performance Comment	Corrective Measures
TL124	KPI035	Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic sanitation, measured quarterly	100%	100%	100%	100%	G	6 330 / 6 330 x 100 = 100%	
TL125	KPI036	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	27 000	27 000	27 000	27 467	G2		
TL126	KPI037	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	27 000	27 000	27 000	27 467	G2		
TL127	KPI038	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to refuse removal, measured quarterly	27 000	27 000	27 000	27 467	G2		
TL128	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	27 000	27 000	27 000	27 467	G2		

Summary of Results: SFA 4 - Dignified Living

KPI Not Yet Measured	3
KPI Not Met	0
KPI Almost Met	0
KPI Met	5
KPI Well Met	4
KPI Extremely Well Met	0
Total KPIs	12

13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2024				
						Target	Actual	R	Performance Comment	Corrective Measures
TL97	KPI059	Submission of the revised Communication Policy to the MayCo	Number of revised Communication Policies submitted to the MayCo by 31 May	1	1	0	0	N/A		
TL98	KPI044	Employment equity appointments made within the financial year in the three highest levels of management	Percentage of employment equity appointments made within the financial year in the three highest levels of management, measured by 30 June	50%	50%	0%	0%	N/A		
TL99	KPI049	Submission of the Auditor General of South Africa (AGSA) Audit Action Plan (AAP) to the APAC	Number of AGSA Audit Action Plans submitted to the APAC by 31 March	1	1	0	1	B		
TL100	KPI053	Submission of the draft Integrated Development Plan (IDP) to the Council	Number of draft IDPs submitted to the Council by 31 March	1	1	0	0	N/A		
TL107	KPI055	Submission of the revised Wastewater Master Plan to the Municipal Manager	Number of revised Wastewater Master Plans submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		
TL108	KPI060	Submission of the updated Comprehensive Integrated Transport Plan (CITP) 2023 - 2028 to the MayCo	Number of updated CITPs 2023 - 2028 submitted to the MayCo by 30 November	1	1	0	0	N/A		
TL129	KPI042	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii))	Cost coverage as at 30 June annually [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation)	2	2	0	0	N/A		

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2024				
						Target	Actual	R	Performance Comment	Corrective Measures
TL130	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	N/A		
TL131	KPI040	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	Percentage of the approved Capital Budget for the municipality actually spent by 30 June	90%	90%	10%	4.31%	R	Actual Expenditure/ Amended Budget: R27 342 746 / R634 147 943 x 100 = 4.31% (Actual Expenditure / Planned Capital Budget Expenditure: R27 324 297/ R52 865 408 x 100 = 51.68%)	To optimise capital expenditure, regular meetings have been established for Mondays, facilitating collaboration among directorates and the Department of Financial Services. This approach aims to address any expenditure challenges promptly and effectively.
TL132	KPI045	The percentage of the payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))	Percentage of the municipality's payroll budget actually spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x 100), measured by 30 June	0.20%	0.20%	0%	0%	N/A		
TL133	KPI046	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i))	Debt coverage ratio ((Total operating revenue - operating grants received) / (Debt service payments due within the year)) measured by 30 June	15%	15%	0%	0%	N/A		
TL134	KPI047	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	0%	0%	N/A		
TL135	KPI054	Submission of the IDP / Budget / SDF time schedule (process plan) to the Council	Number of IDP / Budget / SDF time schedules (process plan) submitted to the Council by 31 August	1	1	1	1	G		

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2024				
						Target	Actual	R	Performance Comment	Corrective Measures
TL136	KPI051	Submission of the revised Information and Communication Technology (ICT) Backup Disaster Recovery Plan to the ICT Steering Committee	Number of revised ICT Backup Disaster Recovery Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL137	KPI052	Submission of the revised Strategic ICT Plan to the ICT Steering Committee	Number of revised Strategic ICT Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL138	KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)	Number of revised RBAPs submitted to the APAC by 30 June	1	1	0	0	N/A		
TL139	KPI050	Submission of the revised Strategic Risk Register (SRR) to the Risk Management Committee	Number of revised SRRs submitted to the Risk Management Committee by 30 June	1	1	0	0	N/A		
TL140	KPI056	Submission of the revised Electrical Master Plan to the Council	Number of revised Electrical Master Plans submitted to the Council by 30 June	1	1	0	0	N/A		
TL144	KPI057	Submission of a draft Smart City Framework to the Municipal Manager	Number of draft Smart City Frameworks submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		

Summary of Results: SFA 5 - Good Governance and Compliance

KPI Not Yet Measured	16
KPI Not Met	1
KPI Almost Met	0
KPI Met	1
KPI Well Met	0
KPI Extremely Well Met	1
Total KPIs	19

14. STRATEGIC PERFORMANCE CONCLUSION

(a) Out of the 47 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2024/25, 29 were not measured during quarter 1 (01 July – 30 September 2024. 02 of the measured KPIs were not achieved, 07 were met and 06 were well met.

Summary of Results: Strategic Focus Areas 1 – 5

KPI Not Yet Measured	30
KPI Not Met	1
KPI Almost Met	0
KPI Met	7
KPI Well Met	6
KPI extremely well met	3
Total KPIs	**47**