

QUARTERLY BUDGET STATEMENT FOR MARCH 2025



STELLENBOSCH

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QUARTERLY BUDGET MONITORING REPORT

3rd Quarter 2024/25



QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending March 2025 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 March 2025.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

Signature

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

Date: 23 April 2025

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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.



.....
Cllr Jeremy Fasser
Executive Mayor
Date: April 2025

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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1. Recommendations

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

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

2. Executive Summary

2.1 Introduction

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

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

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	520 012 559	2 522 842 931	2 585 947 996
Plan to Date (SDBIP)	314 371 813	1 657 137 022	1 660 000 498
Actual	205 801 817	1 552 608 631	1 991 298 831
Variance to SDBIP	(108 569 996)	(104 528 392)	331 298 333
Year to date % Variance to SDBIP	-34,54%	-6,31%	19,96%

3. Operating Revenue

The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 3rd Quarter of 2024/25.

Operating Revenue by Source

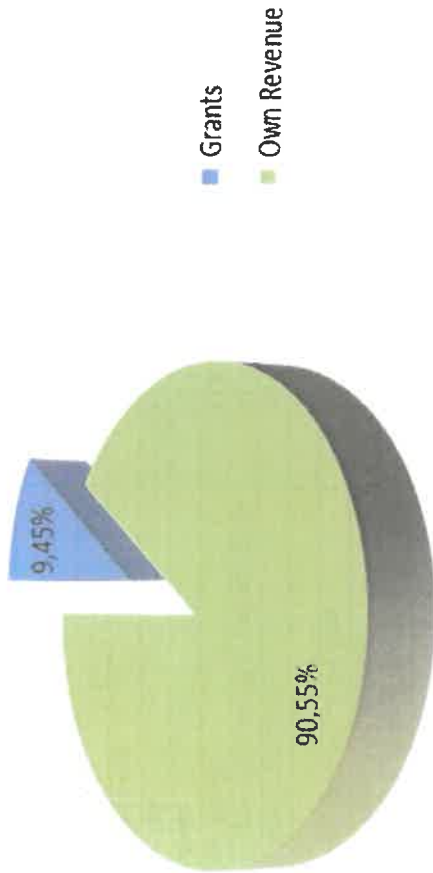
Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET	QUARTER 3 2024/25			QUARTER 3 2023/24		
			PLANNED	ACTUAL	VAR	PLANNED	ACTUAL	VAR
Exchange Revenue								
Service charges - Electricity	1 029 705 173.00	1 079 705 173.00	213 428 163.00	225 188 983.44	6%	138 816 822	198 380 464	-43%
Service charges - Water	182 522 220.00	182 522 220.00	60 908 420.00	59 322 755.59	-3%	49 583 843	66 484 901	-34%
Service charges - Waste Water Management	122 771 630.00	122 771 630.00	27 597 719.00	30 610 336.61	11%	25 552 538	27 293 631	-7%
Service charges - Waste Management	115 081 671.00	110 081 671.00	27 130 680.00	23 154 034.98	-15%	26 243 081	21 835 161	17%
Sale of Goods and Rendering of Services	24 653 963.00	24 653 963.00	5 582 572.00	4 874 173.07	-13%	6 198 474	6 760 952	0%
Agency services	3 794 352.00	3 794 352.00	292 959.00	936 788.50	220%	735 978	16 944	98%
Interest earned from Receivables	18 172 580.00	18 172 580.00	4 796 039.00	6 537 254.00	36%	3 645 285	5 564 414	-53%
Interest earned from Current and Non Current Assets	44 232 144.00	54 232 144.00	15 143 610.00	14 887 840.00	-2%	11 011 419	13 943 862	-27%
Rental from Fixed Assets	13 648 887.00	13 648 887.00	2 690 612.00	4 581 868.73	70%	2 499 855	4 192 862	-68%
Licence and permits	8 385 504.00	8 385 504.00	1 429 717.00	2 067 447.68	45%	1 426 131	1 112 758	0%
Operational Revenue	47 692 457.00	47 692 457.00	5 856 910.00	9 092 453.27	55%	2 487 477	6 239 056	0%
Non-Exchange Revenue								
Property rates	509 116 169.00	509 116 169.00	34 331 350.00	113 745 905.28	231%	89 673 982	102 471 663	-14%
Fines, penalties and forfeits	163 379 995.00	163 379 995.00	65 380 485.00	116 598 501.07	78%	37 933 075	53 945 082	-42%
Transfer and subsidies - Operational	245 637 999.00	244 432 599.00	65 966 619.00	97 602 836.08	48%	41 346 088	55 032 697	-33%
Interest	3 358 652.00	3 358 652.00	716 950.00	1 184 947.33	65%	824 286	1 081 851	0%
Total Revenue (excluding capital transfers and contributions)	2 532 153 396	2 585 947 996	531 252 805	710 386 126	-34%	437 978 334	564 356 297	-28.85%

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

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

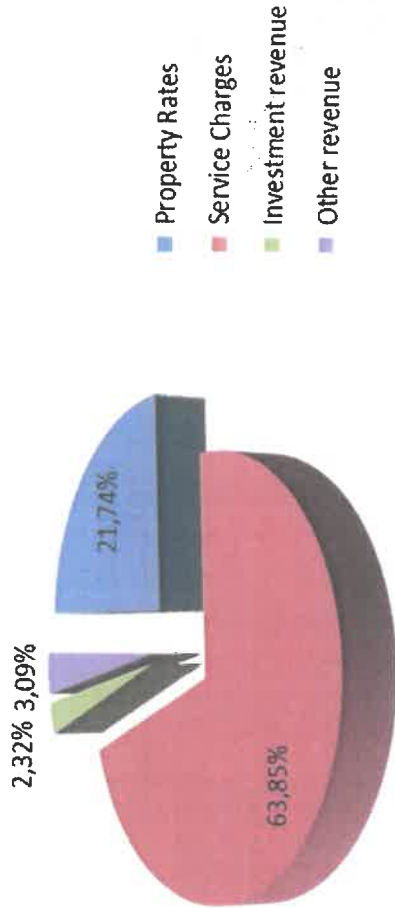
Stellenbosch municipality is not dependant on grant funding to fund the operating budget as is evident in the graph below.

Funding of the 2024/25 operating budget



Own revenue consists mainly of service charges at 63.85 per cent of the 2 341 515 397 billion own revenue budget.

Composition of own revenue



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an over performance of R97 384 177 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 R75 799 701 more electricity charges than initially anticipated. The largest over performance variance was noted for Electricity Sales: Time of use tariffs (R53 674 549) and Domestic High: Prepaid (R20 762 889). The over performance is due to a relief from prolonged load shedding outages and an increase in tariffs and consumption.

3.3 Service charges - Water revenue

The municipality has billed R10 406 062 more water charges than initially anticipated. The largest over performance variance was noted for Industrial Water (R6 373 803) and Sale: Conventional (R3 909 222). 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 R10 508 119 more sanitation charges than initially anticipated. The largest over performance variance was noted for Industrial Effluent (R3 556 230) and Sanitation Charges (R2 918 735). 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 on external investments to the amount of R6 797 994. 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 Interest earned – outstanding debtors

An over performance was noted for the interest earned on outstanding debtors to the amount of R4 513 635. This is due to increases in debt and the periods of debt by consumers.

3.7 Sale of Goods and Rendering of Services

An over performance is noted for other revenue to the amount of R4 527 071. The items that attributed to the underperformance are as follows:

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

An over performance of R1 961 708 has been noted. This is a result of more payments being received for encroachments payments being received than initially anticipated.

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

An over performance of R2 455 320 has been noted. This is a result of more requests and payments for received than initially anticipated.

3.8 Fines, penalties, and forfeits

An underperformance was noted to the amount of R18 952 422. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

3.9 Transfer and subsidies - Operational

An overperformance is noted for transfers and subsidies to the amount of R99 550 533. The overperformance is due to the tranche payments received for gazetted allocations.

4. Operating Expenditure

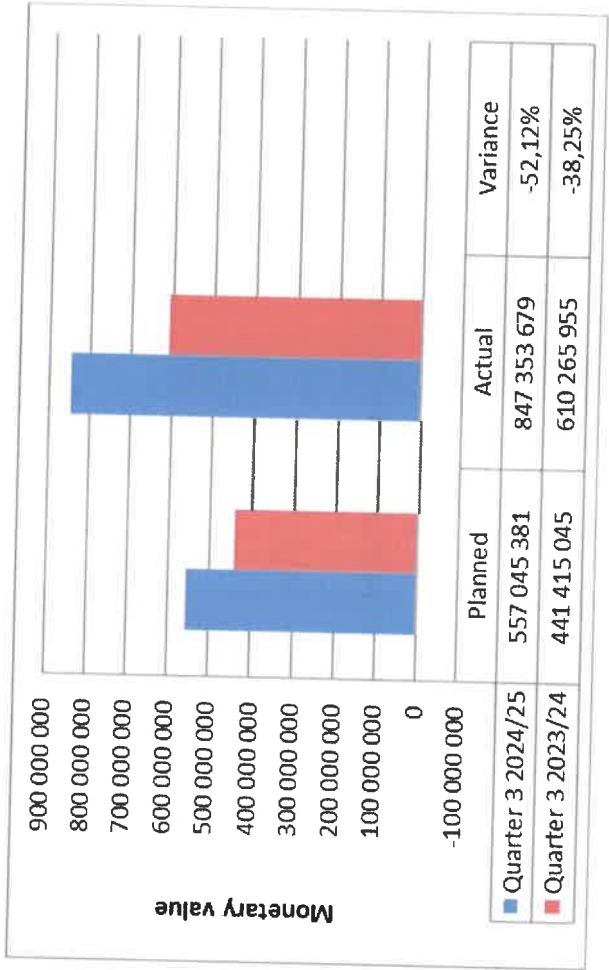
The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 3rd Quarter of 2024/25.

Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 3 2024/25		QUARTER 3 2023/24	
			PLANNED	ACTUALS	PLANNED	ACTUALS
Municipal Manager	17 202 891	17 694 235	4 297 100	9 621 134	3 951 646	8 152 969
Planning & Development	98 091 073	113 805 055	25 349 356	55 078 485	20 239 896	34 229 451
Infrastructure Services	1 541 782 409	1 505 711 818	352 410 872	437 349 413	266 969 086	341 453 835
Community and Protection Services	510 981 472	528 743 414	99 107 829	200 009 067	77 231 600	128 659 717
Corporate Services	216 623 591	219 329 450	45 946 922	86 008 832	46 984 662	58 891 805
Financial Services	127 052 696	137 558 959	29 933 302	59 286 750	26 038 155	38 878 178
TOTALS	2 511 734 132	2 522 842 931	557 045 381	847 353 679	441 415 045	610 265 955

During the third quarter of the financial year the directorates spent R847 353 679, 52% more than the planned expenditure. At the same period last year, the directorates spent R441 415 045, 38% more than the planned expenditure.

QUARTERLY BUDGET STATEMENT FOR MARCH 2025



The year on year comparison for the third quarter is 152.12% actual spending rate of the planned operating budget for the financial year 2024/25, compared to a 138.25% 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 R79 436 433 of the amended budget. The year- to- date actual expenditure incurred amounted to R73 723 748 which resulted in an underperformance of R5 712 685. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R925 153 of the amended budget. The year-to-date actual expenditure incurred amounted to R216 522. Orders to the amount of R243 400 have been loaded onto the financial system. The user department indicated that the tender for the local spatial development framework will serve at the bid evaluation committee in April 2025.

4.1.2 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Housing Administration)

The user department planned to spend R3 764 869 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 538 132. Orders to the amount of R1 608 536 have been loaded onto the financial system. The user department indicated that they are currently busy with maintenance on various housing stock and the purchasing emergency kits for the hostel dwellers.

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

The user department planned to spend R1 313 991 of the amended budget. The year-to-date actual expenditure incurred amounted to R542 817. Orders to the amount of R1 164 803 have been loaded onto the financial system. The user department indicated that the due to a delay in the procurement of materials, the service provider will only commence in the first week of April 2025. They envisage that the work will be completed by the end of April 2025.

4.1.4 Expenditure: Contracted Services: Contractors: Management of Informal Settlements

The user department planned to spend R5 024 859 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 780 900. Orders to the amount of R1 262 867 have been loaded onto the financial system. The user department indicated that the multi-year service tender has been approved, and they will commence. However, due to changes of the nature of the project, a portion of the remaining funds will be utilised to supplement a shortfall on another project.

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

The user department planned to spend R724 511 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 022 488 have been loaded onto the financial system. The user department indicated that the handheld GPS devices and GIS infrastructure have been delivered, and the invoice will be submitted for payment.

4.1.6 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Housing Administration).

The user department planned to spend R1 600 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the consultants have been appointed to conduct a conditional assessment.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R1 050 709 017 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 002 077 762 which resulted in an underperformance of R48 631 255. 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 R19 688 301 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 587 675. Orders to the amount of R8 202 263 have been loaded onto the financial system. The user department indicated that they are currently in a dispute with the service provider and all outstanding invoices will be processed when it has been finalised.

4.2.2 Expenditure: Inventory Consumed: Consumables: Zero Rated (Engineering services)

The user department planned to spend R1 871 262 of the amended budget. The year-to-date actual expenditure incurred amounted to R547 205. The user department indicated that the funds are utilised as and when required.

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

The user department planned to spend R4 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 603 100. Orders to the amount of R3 424 983 have been loaded onto the financial system. The user department indicated that a consultant has been appointed and work for that project will commence in April 2025.

4.2.4 Expenditure: Inventory Consumed: Water

The user department planned to spend R12 701 358 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 740 678. The user department indicated that consumption is dependent on demand and the invoice for March 2025 will be received and paid in April 2025.

4.2.5 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R535 797 909 of the amended budget. The year-to-date actual expenditure incurred amounted to R507 759 726. The user department indicated that they are awaiting the invoice for March 2025. An improvement will be seen in the next reporting period.

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

The user department planned to spend R7 859 997 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 757 537. Orders to the amount R4 540 338 have been loaded onto the financial system. The user department indicated that due to preventative maintenance that was carried out for the wastewater treatment facilities, there are less breakdowns than initially anticipated. Various work packages are currently being finalised, and invoices are received once the work has been completed.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R269 980 475 of the amended budget. The year-to-date actual expenditure incurred amounted to R253 361 580 which resulted in an underperformance of R16 618 895. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management (Community Development)

The user department planned to spend R2 093 650 of the amended budget. No expenditure has been incurred to date. The user department indicated that after evaluation, all the bids received were non-compliant. They are currently in the process of developing specifications to appoint service providers for the next financial year.

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

The user department planned to spend R5 680 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 384 022. The user department indicated that all category A donations have been made. The application for one Category B donation which is payable on a claims basis was however denied due to access space and a suitable site has not yet been identified.

4.3.3 Expenditure: Transfers and Subsidies: Operational: Allocations In-kind: Households: Social Assistance: Social Relief (Disaster management)

The user department planned to spend R3 529 674 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 252 366. Orders to the amount of R850 680 have been loaded onto the financial system. The user department indicated that expenditure is dependent on the number and magnitude of disaster incidents occurring which has been less than anticipated, and that fire kits are now being provided by National government and no longer purchased by the municipality.

4.3.4 Expenditure: Contracted Services: Outsourced Services: Traffic Management

The user department planned to spend R11 298 552 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 109 121. The user department indicated that they are still awaiting the invoice for March 2025 from the service provider.

4.3.5 Expenditure: Contracted Services: Outsourced Services: Clearing and Grass Cutting Services (Traffic Services: Licencing)

The user department planned to spend R950 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently drafting specifications for the appointment of artisans.

4.3.6 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Library: Plein Street)

The user department planned to spend R891 100 of the amended budget. The year-to-date actual expenditure incurred amounted to R168 012. Orders to the amount of R39 157 have been loaded onto the financial system. The user department indicated that they have appointed service providers from the existing small contractors tender and work is currently underway for all the libraries.

4.3.6 Expenditure: Inventory Consumed: Consumables: Zero Rated (Fire Services)

The user department planned to spend R1 325 248 of the amended budget. The year-to-date actual expenditure incurred amounted to R686 936. The user department indicated that there have been less fire incidents than initially anticipated hence the slow movement in expenditure.

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

The user department planned to spend R1 309 342 of the amended budget. The year-to-date actual expenditure incurred amounted to R782 909. Orders to the amount of R150 639 have been loaded onto the financial system. The user department indicated that they have received the bids for the projects which will be evaluated in April 2025.

4.4 Corporate Services

The Corporate Services directorate planned to spend R145 092 390 of the amended budget. The year-to-date actual expenditure incurred amounted to R124 079 690 which resulted in an underperformance of R21 012 700. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R1 037 436 of the budget. The year-to-date actual expenditure incurred amounted to R643 755. Orders to the amount of R60 792 have been loaded onto the financial system. The user department indicated that due to the appeal process, the project was delayed. A service provider has now been appointed, and the project will commence.

4.4.2 Expenditure: Operational Cost: Ward Committees

The user department planned to spend R641 985 of the amended budget. The year-to-date actual expenditure incurred amounted to R383 450. The user department indicated that meetings are held on a quarterly basis, expenditure is therefore incurred as and when meetings are held.

4.4.3 Expenditure: Contracted Services: Outsourced Services: Cleaning Services

The user department planned to spend R1 513 220 of the amended budget. The year-to-date actual expenditure incurred amounted to R584 953. Orders to the amount of R348 153 have been loaded onto the financial system. The user department indicated that a service provider was appointed, and invoices are received monthly.

4.5 Financial Services

The Financial Services directorate planned to spend R98 730 772 of the budget. The year-to-date actual expenditure incurred amounted to R88 946 849 which resulted in an underperformance of R9 783 923. The items that attributed to the underperformance are as follows:

4.5.1 Expenditure: Operational Cost: Commission: Third Party Vendors

The user department planned to spend R2 892 753 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 207 478. The user department indicated that there has been a tariff decrease since the awarding of the tender and the total transactions which have been planned for the current financial year has also shown a decrease. The norm for the past few years also reflected an increase in transactions from March till June.

4.5.2 Expenditure: Operational Cost: Management Fee

The user department planned to spend R5 215 005 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 402 710. The user department indicated that the underspending is due to more consumers preferring to receive their consumer accounts via email, due to challenges they experience with the Post Office. The cost per email is cheaper and it is a saving on the budgeted expenditure.

4.5.3 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Valuer and Assessors

The user department planned to spend R2 747 500 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 365 620. The user department indicated that the general valuation processes have not been finalised. The appeal board hearings will only commence in May 2025.

5. Capital Expenditure

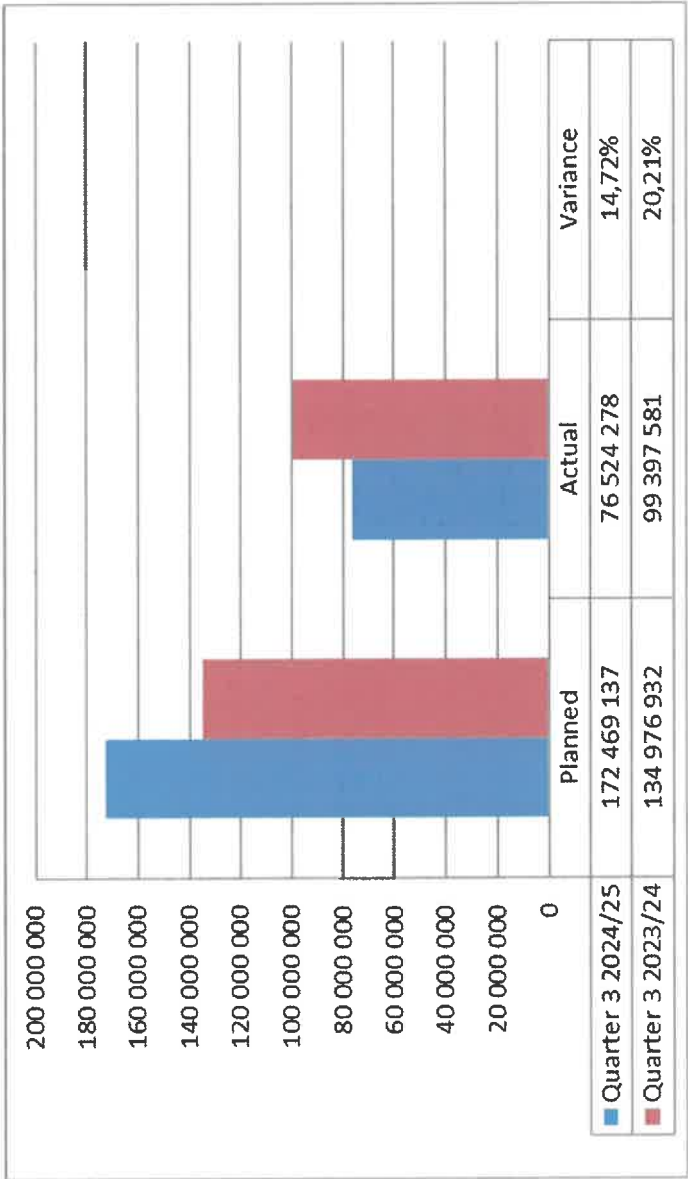
The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 3rd Quarter of 2024/25.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	40 000	40 000
Planning & Development	20 244 000	35 083 324
Infrastructure Services	449 483 974	365 015 692
Corporate Services	56 420 000	51 356 523
Community and Protection Services	71 757 329	67 117 020
Financial Services	1 400 000	1 400 000
TOTALS	599 345 303	520 012 559

QUARTER 3 2024/2025		
PLANNED	ACTUAL EXPENDITURE	VAR %
1 198	-	-
12 533 604	7 120 729	-43%
124 088 242	52 521 868	-58%
16 440 379	6 763 914	-59%
19 066 210	9 073 313	-52%
339 504	1 044 454	208%
172 469 137	76 524 278	-56%

QUARTER 3 2023/24		
PLANNED	ACTUAL EXPENDITURE	VAR %
38 206	33 049	100%
1 451 818	529 325	-64%
118 590 780	88 456 620	-25%
8 235 450	6 073 445	-26%
5 442 020	4 305 141	-21%
1 218 658	-	-100%
134 976 932	99 397 581	-26%

QUARTERLY BUDGET STATEMENT FOR MARCH 2025



The year-on-year comparison for the end of the third quarter is [R76 524 278/ R520 012 559] 14.72% of the total capital budget of R520 012 559 for the 2024/25 financial year compared to a [99 397 581/ R 491 726 024] 20.21% 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 R15 280 741 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 232 837. This resulted in an underperformance of R6 047 904. 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 R1 050 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R142 150. Orders to the amount of R73 100 have been loaded onto the financial system. The user department indicated that the advert for the tender is closing on the 15th of April 2025.

5.1.2 Klapmuts La Rochelle (100)

The user department planned to spend R975 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender would serve at the bid adjudication committee in April 2025 where a service provider will be appointed, and the handover will be done.

5.1.3 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the fencing tender has been approved, and work will commence.

5.1.4 Kayamandi Hostels

The user department planned to spend R1 060 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider has been appointed for the demolition of the hostels.

5.2 Community and Protection Services

The Directorate planned to spend R31 723 998 of the amended budget. The year-to-date actual expenditure incurred amounted to R13 327 583. This resulted in an underperformance of R18 396 415. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrading: Early Childhood Development Centres on Municipal Land

The user department planned to spend R1 400 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the all the bidders for the tender were non-compliant and as a result, the tender will be re-advertised and the funds rolled over to the next financial year.

5.2.2 Fencing: Sport Grounds (WC024)

The user department planned to spend R1 750 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that all the bids have been received through the fencing tender and service providers have been appointed.

5.2.3 Upgrade of Sport Facilities

The user department planned to spend R3 004 854 of the amended budget. The year-to-date actual expenditure incurred amounted to R73 250. Orders to the amount of R535 041 have been loaded onto the financial system. The user department indicated that the tender was approved and is currently in its appeal stage, additionally an existing tender will be utilised to appoint an electrical engineer for the upgrading of the floodlights.

5.2.4 Upgrade Stellenbosch Library

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R242 828 have been loaded onto the financial system. The user department indicated that a consultant has been appointed, and the building plans have been submitted. The tender is expected to serve at the bid adjudication committee in April 2025.

5.2.5 Vehicle Fleet: Workshop

The user department planned to spend R1 129 477 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 130 063 have been loaded onto the financial system. The user department indicated that they are awaiting delivery, and the remaining funds will be utilised to supplement a shortfall on another project.

5.2.6 Specialized Equipment: Traffic

The user department planned to spend R840 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for procurement has been approved.

5.2.7 Calcutta Memorial Park

The user department planned to spend R6 526 061 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 726 272. Orders to the amount of R16 273 727 have been loaded onto the financial system. The user department indicated that the service provider is currently on site.

5.2.8 Specialized Equipment: Workshop

The user department planned to spend R1 118 055 of the amended budget. The year-to-date actual expenditure incurred amounted to R29 706. Orders to the amount of R1 085 087 have been loaded onto the financial system. The user department indicated that they are awaiting the delivery of the grap truck.

5.3 Infrastructure Services

The Directorate planned to spend R246 246 659 of the amended budget. The year-to-date actual expenditure incurred amounted to R170 512 266. This resulted in an underperformance of R75 734 393. The projects that attributed to the underperformance are as follows:

5.3.1 Kayamandi new substation 11kV switching station

The user department planned to spend R4 353 637 of the amended budget. The year-to-date actual expenditure incurred amounted to R426 489. Orders to the amount of R7 873 511 have been loaded onto the financial system. The user department indicated that a contractor has been appointed, but no invoices have been received so far. A consultant was also appointed.

5.3.2 Replace Control Panels 66 kV & Circuit breakers

The user department planned to spend R4 664 498 of the amended budget. The year-to-date expenditure incurred amounted to R2 920 300. Orders to the amount of R1 744 198 have been loaded onto the financial system. The user department indicated that an invoice has been received and submitted for payment. An improvement will be seen in the next reporting period.

5.3.3 Energy Efficiency and Demand Side Management

The user department planned to spend R3 200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for one part of the project was cancelled and will be re-advertised. A portion of the funding will be utilised for building and streetlighting as agreed upon with the transferring department.

5.3.4 Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA

The user department planned to spend R2 359 587 of the amended budget. The year-to-date expenditure incurred amounted to R187 200. Orders to the amount of R2 172 387 have been loaded onto the financial system. The user department indicated that the project is currently underway, and a consultant has been appointed, invoices are expected on a monthly basis.

5.3.5 Dwarsriver Bulk Supply Augmentation and Network Upgrades

The user department planned to spend R5 558 045 of the amended budget. The year-to-date expenditure incurred amounted to R3 291 650. Orders to the amount of R5 480 715 have been loaded onto the financial system. The user department indicated that construction has commenced, and the funds will be spent.

5.3.6 Waterpipe Replacement

The user department planned to spend R4 095 165 of the amended budget. The year-to-date expenditure incurred amounted to R1 465 955. Orders to the amount of R2 629 210 have been loaded onto the financial system. The user department indicated that the project is currently underway, and the funds will be spent by 30 June 2025.

5.3.7 Bulk Water Supply Pipe and Reservoir: Stellenbosch

The user department planned to spend R17 118 120 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 822 027. Orders to the amount of R25 718 866 have been loaded onto the financial system. The user department indicated that the contractor has been appointed is currently on site and funds will be fully spent by 30 June 2025.

5.3.8 Vehicles Fleet: Roads and Stormwater

The user department planned to spend R1 723 638 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 699 237 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of the vehicles.

5.3.9 Sewerpipe Replacement

The user department planned to spend R6 256 369 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 207 739. Orders to the amount of R2 647 019 have been loaded onto the financial system. The user department indicated that the project is currently underway.

5.3.10 Upgrade of WWTW Wemmershoek

The user department planned to spend R28 801 707 of the amended budget. The year-to-date actual expenditure incurred amounted to R16 856 694. Orders to the amount of R22 275 982 have been loaded onto the financial system. The user department indicated that construction is in progress and funds will be fully spent by 30 June 2025.

5.3.11 Lanquedoc Access road and Bridge

The user department planned to spend R23 850 074 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 184 869. Orders to the amount of R4 798 580 have been loaded onto the financial system. The user department indicated that service providers have been appointed, and construction is currently in progress.

5.4 Corporate Services

The Directorate planned to spend R20 571 210 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 427 487. This resulted in an underperformance of R9 144 023. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Improvement: General

The user department planned to spend R4 318 825 of the amended budget. The year-to-date actual expenditure incurred amounted to R837 578. Orders to the amount of R1 303 520 have been loaded onto the financial system. The user department indicated that a contractor is currently on site for waterproofing, and they envisage that the project will take four months to complete.

5.4.2 Upgrade Millenium Hall Pniel

The user department planned to spend R1 522 880 of the amended budget. The year-to-date actual expenditure incurred amounted to R51 158. Orders to the amount of R136 842 have been loaded onto the financial system. The user department indicated that the contractor is currently on site. This is a multi-year project and is estimated to take five to six months to complete.

5.4.3 Structural Maintenance/Upgrade: Beltana

The user department planned to spend R6 250 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R828 572. Orders to the amount of R15 298 828 have been loaded onto the financial system. The user department indicated that the project is currently in progress and funds will be used by 30 June 2025. This is a multi-year project.

5.5 Corporate Services

The Directorate planned to spend R3 491 744 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 663 572. This resulted in an overperformance of R1 517 396. The projects that attributed to the overperformance are as follows:

5.4.1 Structural Upgrade: Heritage Building

The user department planned to spend R971 676 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 696 176. Orders to the amount of R558 108 have been loaded onto the financial system. The user department indicated that the project is currently underway.

5.4.2 Purchase and Replacement of Computer/software and Peripheral devices

The user department planned to spend R100 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 232 643. Orders to the amount of R558 108 have been loaded onto the financial system. The user department indicated that additional funds will be requested during the mid-year budget process due to devices that have reached their end of their lifespan and will need to be renewed.

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

6. Investments and Borrowings

6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2024	QUARTER 3		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE QUARTER UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
	ABSA BANK										
93-6748-9415	A#9415	CALL	7,000%		56 294 418,72	-	-	(611 464,15)	1 200 952,00	4 420 319,25	60 103 274,33
20-8139-2381	A#2381	FIXED/9 MTHS	9,660%	07-Oct-24	167 283 375,34	-	-	(171 433 205,48)	-	4 149 830,14	(0,00)
20-8176-3645	A#3645	FIXED/6 MTHS	9,030%	12-Mar-25		-	-	(104 477 890,41)	1 707 041,10	4 477 890,41	0,00
20-8179-5573	A#5573	FIXED/9 MTHS	8,820%	10-Jul-25		-	-	159 153 479,00	3 422 802,68	6 691 771,54	165 845 250,54
					223 577 794,07	-	-	(17 369 081,04)	6 330 795,78	19 739 811,34	225 948 524,87
	NEDBANK										
03/7881123974/...031	N#031	FIXED / 12 MTHS	10,300%	10-Jul-24	116 078 362,13	-	-	(116 346 255,64)	-	267 894,48	0,98
03/7881123974/...032	N#032	FIXED / 12 MTHS	9,670%	19-Dec-24	71 928 701,37	-	-	(75 099 931,51)	-	3 171 230,14	(0,00)
03/7881123974/...033	N#033	FIXED / 4 MTHS	9,200%	18-Nov-24		-	-	(3 169 950,24)	-	3 169 950,24	0,00
03/7881123974/...034	N#034	FIXED / 6 MTHS	8,845%	12-Mar-25		-	-	(52 193 075,34)	848 150,68	2 193 075,34	0,00
03/7881123974/...036	N#036	FIXED / 12 MTHS	8,695%	31-Mar-25		200 000 000,00	-	200 000 000,00	619 369,86	619 369,86	200 619 369,86
					188 007 063,50	200 000 000,00	(52 193 075,34)	3 190 787,27	1 467 520,55	9 421 520,07	200 619 370,84
	SBSA										
258489367-041	SH041	FIXED 3 MNTHS	9,150%	12-Sep-24	100 426 164,38	-	-	(102 256 164,38)	-	1 830 000,00	0,00
258489367-042	SH042	CALL	8,000%			-	-	50 000 000,00	958 077,44	1 859 625,65	51 859 625,65
258489367-043	SH043	FIXED 9 MNTHS	8,775%	10-Sep-25		-	-	40 846 521,00	883 795,62	1 708 671,52	42 555 192,52
258489367-044	SH044	FIXED 5 MNTHS	8,650%	12-May-25		-	-	100 000 000,00	2 156 575,34	2 630 547,95	102 630 547,95
258489367-045	SH045	FIXED 5 MNTHS	8,550%	17-Jun-25	100 426 164,38	50 000 000,00	-	50 000 000,00	890 136,99	890 136,99	50 890 136,99
						50 000 000,00	-	138 590 356,62	4 888 585,39	8 918 982,11	247 935 503,11
INVESTMENT TOTAL					512 011 021,95	250 000 000,00	(156 670 965,75)	124 412 061,85	12 686 901,72	38 080 313,51	674 503 398,83

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

6.2 Borrowings

Lending Institution	Balance 1/01/2025	Received Quarter 3	Interest Capitalised Quarter 3	Capital Repayments Quarter 3	Balance 31/03/2025	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	2 013 785	-	-	-	2 013 785	11,10%	
DBSA@ 10.25%	14 282 849	-	-	-	14 282 849	10,25%	
DBSA @ 9.74%	50 238 196	-	-	-	50 238 196	9,74%	
NEDBANK @ 9.70%	90 838 281	-	-	-	90 838 281	9,70%	
NEDBANK @ 8.8%	76 356 222	-	-	-	76 356 222	6,73%	
STANDARD BANK @ 11.00%	121 016 811	-	-	-	121 016 811	11,00%	
NEDBANK @10,21%	62 799 757	-	-	-	62 799 757	9,70%	
NEDBANK @10,71%	132 864 557	-	-	-	132 864 557	10,71%	
TOTAL	550 410 456	-	-	-	550 410 456		

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

7. Allocations and grant receipts and expenditure for the 3rd 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 3 RECEIPTS	QUARTER 3 ACTUAL EXPENDITURE	REPAYMENT OF GRANT	UNSPENT CONDITIONAL GRANTS - 31 MARCH 2025
Unconditional Grant/Equitable Share	215 604 000	215 604 000	-	-	215 604 000	116 112 839	54 003 000	38 739 631	-	99 491 161
Grand Total (Unconditional Grants)	215 604 000	215 604 000	-	-	215 604 000	116 112 839	54 003 000	38 739 631	-	99 491 161
EPWP Integrated Grant for Municipalities	2 021 000	2 021 000			2 021 000	1 283 262	607 000	1 283 262		737 738
Local Government Financial Management Grant	1 600 000	1 600 000			1 600 000	380 507	-	380 507	102 000	1 219 493
Integrated National Electrification Programme (Municipal) Grant	5 056 000	5 056 000			9 556 000	2 698 106	4 500 000	1 738 106		6 857 894
Integrated Urban Development Grant	62 301 000	62 301 000			62 301 000	37 182 035	25 798 000	16 307 794		25 118 965
Energy Efficiency and Demand Side	5 000 000	5 000 000			5 000 000	-	2 250 000	-		5 000 000
Municipal Disaster Response Grant	25 413 122	6 000 000	19 413 122		6 000 000	12 838 820	6 000 000	3 980 756		12 574 302
Community Development Workers Operational Support Grant	38 000	38 000			38 000	3 080	-	-		34 920
Community Library Service Grant	15 469 048	11 333 000	4 136 048		11 333 000	8 717 723	3 777 000	8 673 885	1 497 032	6 751 325
Human Settlements Development Grant	4 829 845	3 150 000	1 679 845	3 002 348	1 882 233	1 420 227	1 882 233	1 021 043		2 141 852
Informal Settlements Upgrading Partnership Grant: Provinces	27 055 904	26 262 000	793 904	363 114	22 467 112	12 279 522	11 867 112	2 030 317		10 981 494
Title Deeds Restoration Grant	803 000	803 000			-	-	-	-		-
Municipal Accreditation and Capacity Building Grant	249 000	249 000			249 000	190 940	-	190 940		58 060
Integrated Transport Planning	628 000	628 000			628 000	-	628 000	-		628 000
Financial Management Capability Grant	150 000	150 000			-	-	-	-	40 000	-
Maintenance and Construction of Transport Infrastructure	380 000	380 000		345 000	380 000	302 677	380 000	193 377		77 323
Regional Socio-Economic Project/Violence through urban upgrading	1 500 000	1 500 000			1 500 000	142 150	-	142 150		1 357 850
Cape Winelands District Municipality Grant	500 000	500 000			500 000	-	-	-		500 000
Cape Winelands District Municipality Grant Capacity and support	150 000	150 000			-	-	-	-		-
Provincial Acceleration Grant	6 400 000	6 400 000	360 000		6 400 000	-	-	-		6 400 000
Khaya Lam Free Market Foundation	360 000	-			-	-	-	-		360 000
Grand total (Conditional Grants)	159 903 920	133 521 000	26 382 920	3 710 462	131 855 345	77 439 049	57 689 345	35 941 937		80 799 216

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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 3 Budget	Quarter 3 Actual	YTD Budget	YTD Actual	YTD %
Basic Salary and Wages	380 410 739	379 813 257	95 840 422	291 179 866	284 397 316	291 999 065	77%
Bonus	33 175 849	33 175 849	145 995	28 381 070	33 037 443	28 381 070	86%
Acting and Post Related Allowances	905 064	905 064	226 269	449 279	678 807	449 279	50%
Non Structured	43 266 162	43 266 162	10 816 545	34 755 741	32 449 635	34 755 741	80%
Standby Allowance	15 740 886	15 740 886	3 935 226	11 735 437	11 805 678	11 735 437	75%
Travel or Motor Vehicle	13 635 637	13 635 637	3 405 162	7 610 436	10 215 486	7 610 436	56%
Accommodation, Travel and Incidental	52 068	176 624	12 675	157 517	132 462	157 517	89%
Bargaining Council	227 151	228 516	57 135	234 885	171 405	234 885	103%
Cellular and Telephone	3 174 757	3 174 757	793 704	1 719 518	2 381 112	1 719 518	54%
Current Service Cost	6 436 226	6 436 226	1 609 056	-	4 827 168	-	0%
Essential User	870 292	870 292	217 575	794 785	652 725	794 785	91%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	3 273 647	3 273 647	818 412	2 323 613	2 455 236	2 323 613	71%
Group Life Insurance	6 125 321	6 125 321	1 531 338	5 964 024	4 594 014	5 964 024	97%
Housing Benefits	3 432 541	3 432 541	858 147	3 149 492	2 574 441	3 149 492	92%
Interest Cost	21 022 581	21 022 581	5 255 646	-	15 766 938	-	0%
Leave Gratuity	7 989 130	7 989 130	1 997 280	51 717	5 991 840	51 717	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	2 551 160	2 551 160	637 791	2 729 051	1 913 373	2 729 051	0%
Medical	32 420 645	32 294 724	8 105 175	23 840 155	24 221 088	23 840 155	74%
Non-pensionable	259 243	259 243	64 812	35 586	194 436	35 586	14%
Pension	69 061 237	69 061 237	17 265 315	48 261 640	51 795 945	48 261 640	70%
Scarcity Allowance	1 611 775	1 611 775	402 942	991 671	1 208 826	991 671	62%
Shift Additional Remuneration	4 893 835	4 893 835	1 223 463	3 815 942	3 670 389	3 815 942	78%
Structured	2 743 570	2 743 570	685 893	2 004 363	2 057 679	2 004 363	73%
Unemployment Insurance	3 175 159	3 175 159	791 877	1 942 393	2 375 631	1 942 393	61%
Totals	656 454 675	655 857 193	156 697 855	472 128 181	499 569 073	472 947 380	72%

The total employee related cost expenditure incurred was R472 947 380 (72%) of the planned expenditure of R499 569 073. This underspending is because of vacant posts that is in the process of being advertised and filled. .

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

9. Withdrawals

Consolidated Quarterly Report for period 01/01/2025 to 31/03/2025				
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	9 636 672	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	2 442 320	Group Insurance. S11(e) (ii)	Council
Ad Hoc	Investment Management	250 000 000	Investment in accordance with the Cash Management and Investment Policy. S11(h)	Accounting Officer (Municipal Manager)

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

10. Cost Containment Reporting

Cost Containment In - Year Report													
Measures	Original Budget	Amended Budget	Quarter 1		Quarter 2		Quarter 3		Saving/ (Overspending)	YTD		Saving/ (Over spending)	
			Budget	Actual	Budget	Actual	Budget	Actual		Total YTD Budget	Total YTD Actual		
Use of consultants	35 930 448	33 312 748	5 935 595	1 281 794	4 503 521	4 632 911	8 377 647	2 612 676	129 390	18 816 763	8 527 381	10 289 382	
Vehicles used for political office -bearer	-	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation, Travel and Incidental cost	15 505 704	15 659 204	3 813 320	116 983	3 901 030	150 679	3 853 932	6 733 390	3 750 351	11 568 282	7 001 053	4 567 229	
Sponsorships, events and catering	5 241 543	5 081 693	413 573	233 573	3 219 728	1 094 539	723 419	1 870 554	2 125 189	4 356 720	3 198 666	1 158 054	
Communication	14 642 730	14 572 730	2 860 253	1 592 441	3 320 055	2 546 850	3 834 523	4 469 548	773 205	10 014 831	8 608 839	1 405 992	
Other related expenditure items	50 953 967	50 953 967	12 745 791	725	12 725 901	3 129	12 725 979	40 576 859	12 722 772	38 197 671	40 580 713	2 383 042	
Grand Total	122 274 392	119 580 342	25 768 532	3 225 517	27 670 235	8 428 108	29 515 500	56 263 027	19 242 127	82 954 267	67 916 652	15 037 615	

The largest year to date spending was noted for Other related expenditure items expenditure items of which the largest component relates to Overtime: Non-Structured.

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

Accommodation, Travel and Incidental	E0650010010010050050000000000000000	Allowance:Travel or Motor Vehicle	142 913	142 513	33 612	-	33 612	35 628	-	35 628	-	35 628	2 394	33 234	104 868	2 394	102 474	
	E0650010020010050050000000000000000	Allowance:Travel or Motor Vehicle	304 976	304 976	67 224	-	67 224	76 245	-	76 245	-	76 245	76 245	76 245	219 714	-	219 714	
	E0650010020010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650010040010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650010070010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650010090010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650010010010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650010010010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650010100100500500000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650010140010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650010170010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0650020010050010000000000000000000	Allowances:Accommodation, Travel and Incidental	49 843	49 643	12 411	-	12 411	12 411	12 411	-	12 411	-	12 411	53 619	41 208	37 233	53 619	16 386
	E0650020010050060000000000000000000	Allowances:Travel or Motor Vehicle	12 974 044	12 974 044	3 239 763	-	3 239 763	3 239 763	3 239 763	-	3 239 763	-	3 239 763	7 608 042	4 368 279	9 719 289	7 608 042	2 111 247
	E0680010010030000000000000000000000	Allowances and Service Related Benefits: Travelling	202 248	202 248	50 562	-	50 562	50 562	50 562	-	50 562	-	50 562	151 696	50 562	151 696	-	151 696
	E0680020010030000000000000000000000	Allowances and Service Related Benefits: Travelling	20 195	20 195	5 049	-	5 049	5 049	5 049	-	5 049	-	5 049	15 147	5 049	15 147	-	15 147
	E0680030010030000000000000000000000	Allowances and Service Related Benefits: Travelling	202 248	202 248	50 562	-	50 562	50 562	50 562	-	50 562	-	50 562	15 346	35 216	151 696	15 346	136 340
	E0680040010030000000000000000000000	Allowances and Service Related Benefits: Travelling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	E0680050010030000000000000000000000	Allowances and Service Related Benefits: Travelling	181 764	181 764	45 441	-	45 441	45 441	45 441	-	45 441	-	45 441	3 000	42 441	136 323	3 000	133 323
	E0680050010030000000000000000000000	Allowances and Service Related Benefits: Travelling	202 661	202 661	50 664	-	50 664	50 664	50 664	-	50 664	-	50 664	779 531	728 867	151 982	779 531	627 539
Sponsorships, events and catering	E0100300000000000000000000000000000	Travel Agency's and Visas	391 155	391 155	4 640	12 641	-	8 001	6 755	83	9 584	-	22 225	-	10 747	-	10 747	
	E0100570010010000000000000000000000	Travel and Subsistence:Domestic:Accommodation	394 559	455 539	86 852	36 912	49 940	134 427	54 538	-	79 889	96 802	55 446	44 356	321 081	146 895	174 186	
	E0100570010020000000000000000000000	Travel and Subsistence:Domestic:Duty Allowance	175 083	204 083	28 176	12 331	15 845	48 980	19 797	-	28 763	32 161	1 905 265	1 937 426	108 897	1 873 137	1 982 034	
	E0100570010030000000000000000000000	Travel and Subsistence:Domestic:Food and Beverage; Served	385 457	384 457	85 744	42 231	43 513	87 649	20 730	-	66 919	94 132	64 898	29 234	267 525	127 859	135 666	
	E0100570010040000000000000000000000	Travel and Subsistence:Domestic:Incidental Cost	15 889	15 889	2 758	-	2 758	2 069	2 069	-	1 968	2 568	2 357	7 395	312	7 395	5 038	
	E0100570010050010000000000000000000	Travel and Subsistence:Domestic:Transport without Operator	33 353	39 353	7 290	-	7 290	4 417	3 836	-	581	11 288	1 155	10 143	23 005	4 991	18 014	
	E0100570010060010000000000000000000	Travel and Subsistence:Domestic:Transport with Operator	5 000	14 000	1 300	-	1 300	8 400	8 400	-	8 400	1 500	1 500	11 200	-	11 200	-	
	E0100570010060010000000000000000000	Travel and Subsistence:Domestic:Transport with Operator Only	205 916	230 416	41 272	12 869	28 403	42 428	51 678	-	9 250	46 063	43 384	129 763	107 531	21 832	21 832	
	E0100570010060020010000000000000000	Travel and Subsistence:Domestic:Transport with Operator:Public	2 699 520	2 261 470	361 553	233 573	127 980	927 558	588 539	-	333 019	405 725	210 863	1 668 836	1 032 976	655 960	655 960	
	E0030030010000000000000000000000000	Contractors: Catering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0030030010060000000000000000000000	Outsourced Services: Catering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	E0100020050000000000000000000000000	Advertising, Publicity and Marketing: Gifts and Pro	35 823	283 823	-	-	20 000	-	20 000	-	20 000	-	157 444	24 566	132 878	177 444	24 566	152 878
	E0030030140000000000000000000000000	Contractors: Event Promoters	2 506 200	2 536 400	52 020	-	52 020	2 278 170	506 000	-	1 772 170	160 250	1 635 125	1 474 875	2 490 440	2 141 125	346 315	346 315
	E0100150010000000000000000000000000	Communication: Cellular Contract (Subscription and	2 867 000	2 897 000	336 177	-	39 763	506 278	555 825	-	50 547	686 079	803 958	-	117 879	1 527 534	1 735 723	208 189
	E0100150020000000000000000000000000	Communication: Cellular (Radio and Television)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	E0100150040000000000000000000000000	Communication: Radio and TV Transmissions	2 685 232	2 995 232	581 897	636 296	54 399	601 448	994 462	-	383 014	910 390	987 513	-	77 123	2 063 735	2 618 272	524 537
	E0100150030000000000000000000000000	Communication: Postage/Stamp/Franchising Machines	2 632 343	2 232 343	646 749	95 820	550 929	646 749	295 110	-	351 639	1 000 304	340 979	659 325	2 295 802	731 909	1 561 893	731 909
	E0100150070000000000000000000000000	Communication: SMS Bulk Message Service	122 400	122 400	30 600	-	30 600	30 600	-	-	30 600	30 600	-	-	-	-	91 800	91 800
	E0100150090000000000000000000000000	Communication: Telematic Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communication	E0030020010050030000000000000000000	Allowances: Cellular and Telephone	2 995 523	2 995 523	748 890	-	748 890	748 890	-	748 890	-	748 890	1 719 518	970 628	2 246 670	1 719 518	527 152	527 152
	E0100150080000000000000000000000000	Communication: Telephone, Fax, Telegraph and Telex	3 340 232	3 340 232	515 940	484 385	31 555	787 090	701 452	-	85 638	458 260	617 579	-	159 319	1 761 290	1 803 116	42 126
	E0100230020000000000000000000000000	Entertainment: Senior Management	30 000	30 000	18 200	-	18 200	-	-	-	-	-	-	-	18 200	-	18 200	-
	E0100230020000000000000000000000000	Entertainment: Total for All Other Councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	E0100230010000000000000000000000000	Entertainment: Executive Mayor	20 400	20 400	1 690	725	965	3 129	3 129	-	78	1 916	-	1 638	1 768	5 770	-	4 002
	E0100230040000000000000000000000000	Entertainment: Deputy Executive Mayor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	E0100230050000000000000000000000000	Entertainment: Speaker	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	E0100230060000000000000000000000000	Entertainment: Chief Whip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	E0100230070000000000000000000000000	Entertainment: Executive Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	E0100230080000000000000000000000000	Entertainment: Section 79 committee chairperson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other related expenditure items	E0030020010050090012003000000000000	Overline: Non Structured	4 893 835	4 893 835	1 229 463	-	1 229 463	1 223 463	-	1 223 463	-	1 223 463	3 814 839	2 591 376	3 670 389	3 814 839	144 450	144 450
	E0030020010050090012003000000000000	Overline: Staff Additional	2 743 570	2 743 570	686 893	-	686 893	685 893	-	685 893	-	685 893	2 004 363	3 318 470	2 057 679	2 004 363	53 316	53 316
	E0030020010050090012003000000000000	Overline: SHR Additional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	484 454	509 116	509 116	37 935	415 999	318 615	97 384	31%	509 116
Service charges	1 289 135	1 450 081	1 495 081	117 623	1 090 991	998 679	92 312	9%	1 495 081
Investment revenue	57 312	44 232	54 232	4 855	45 887	39 089	6 798	17%	54 232
Transfers and subsidies - Operational	230 231	245 638	244 433	55 655	228 262	128 712	99 551	77%	244 433
Other own revenue	292 862	283 086	283 086	13 376	210 160	174 906	35 253	20%	283 086
Total Revenue (excluding capital transfers and	2 353 994	2 532 153	2 585 948	229 443	1 991 299	1 660 000	331 298	20%	2 585 948
Employee costs	632 279	656 455	655 857	55 757	472 947	499 569	(26 622)	-5%	655 857
Remuneration of Councillors	22 620	23 422	23 422	1 881	17 402	17 567	(165)	-1%	23 422
Depreciation and amortisation	207 181	249 408	219 703	22 400	161 862	164 777	(2 915)	-2%	219 703
Interest	63 411	71 259	83 481	215	30 197	36 071	(5 874)	-16%	83 481
Inventory consumed and bulk purchases	724 599	827 038	823 959	59 613	570 237	611 733	(41 496)	-7%	823 959
Transfers and subsidies	21 324	20 739	21 639	1 838	15 542	16 387	(845)	-5%	21 639
Other expenditure	571 775	663 413	694 781	28 977	284 421	311 033	(26 612)	-9%	694 781
Total Expenditure	2 243 190	2 511 734	2 522 843	170 680	1 552 609	1 657 137	(104 528)	-5%	2 522 843
Surplus/(Deficit)	110 804	20 419	63 105	58 763	438 690	2 863	435 827	15220%	63 105
Transfers and subsidies - capital (monetary allocations)	106 864	99 123	130 715	9 887	63 601	89 631	(26 031)	-29%	130 715
Transfers and subsidies - capital (in-kind)	5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	222 805	119 542	193 820	68 650	502 291	92 495	409 796	443%	193 820
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	222 805	119 542	193 820	68 650	502 291	92 495	409 796	443%	193 820
Capital expenditure & funds sources									
Capital expenditure	427 374	599 345	520 013	37 340	205 802	314 372	(108 570)	-35%	520 013
Capital transfers recognised	121 312	137 551	166 515	13 720	85 857	114 955	(29 097)	-25%	166 515
Borrowing	137 739	200 000	118 846	5 540	48 621	74 146	(25 525)	-34%	118 846
Internally generated funds	162 937	261 795	234 652	18 080	71 324	125 272	(53 948)	-43%	234 652
Total sources of capital funds	421 989	599 345	520 013	37 340	205 802	314 372	(108 570)	-35%	520 013
Financial position									
Total current assets	2 176 951	894 865	949 784		2 594 940				949 784
Total non current assets	6 291 425	6 680 375	6 630 747		6 321 755				6 630 747
Total current liabilities	1 641 165	486 366	498 533		1 587 192				498 533
Total non current liabilities	827 907	1 076 572	995 417		827 907				995 417
Community wealth/Equity	5 999 305	6 012 302	6 086 581		6 444 725				6 086 581
Cash flows									
Net cash from (used) operating	1 812 697	461 634	600 422	155 200	1 376 899	202 264	(1 174 635)	-581%	2 589 570
Net cash from (used) investing	(422 339)	(689 247)	(598 014)	(40 301)	(285 980)	365 349	651 329	178%	598 014
Net cash from (used) financing	(137 446)	200 000	118 846	-	-	-	-	-	118 846
Cash/cash equivalents at the month/year end	2 129 573	593 861	742 726	-	2 419 516	1 189 086	(1 230 429)	-103%	4 635 026
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	95 250	11 025	9 208	13 561	8 112	10 404	33 800	321 606	502 967
Creditors Age Analysis									
Total Creditors	18 233	-	-	-	-	-	-	-	18 233

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third 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
Revenue - Functional									%	
Governance and administration		664 483	649 367	659 517	65 889	555 131	433 458	121 673	28%	659 517
Executive and council		846	987	987	45	714	531	183	34%	987
Finance and administration		663 637	648 380	658 530	65 844	554 417	432 926	121 490	28%	658 530
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		194 078	220 431	230 908	4 154	152 968	135 010	17 958	13%	230 908
Community and social services		21 350	17 872	22 008	2 118	18 078	15 190	2 888	19%	22 008
Sport and recreation		746	257	257	281	702	54	648	1192%	257
Public safety		161 542	180 261	180 261	1 026	127 023	107 109	19 913	19%	180 261
Housing		10 440	22 041	28 382	730	7 165	12 656	(5 491)	-43%	28 382
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		104 683	120 984	129 444	11 709	79 557	92 757	(13 200)	-14%	129 444
Planning and development		87 028	106 067	100 379	10 746	63 212	69 104	(5 892)	-9%	100 379
Road transport		16 733	13 422	27 570	917	15 848	23 536	(7 688)	-33%	27 570
Environmental protection		922	1 494	1 494	46	497	117	380	327%	1 494
Trading services		1 502 751	1 640 495	1 696 795	157 578	1 267 244	1 088 407	178 836	16%	1 696 795
Energy sources		965 506	1 122 237	1 172 237	100 942	859 716	728 479	131 238	18%	1 172 237
Water management		220 201	215 225	221 225	25 647	175 074	151 560	23 514	16%	221 225
Waste water management		170 215	159 519	164 819	16 950	126 215	104 569	21 646	21%	164 819
Waste management		146 830	143 514	138 514	14 039	106 237	103 799	2 438	2%	138 514
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 465 994	2 631 276	2 716 663	239 330	2 054 899	1 749 632	305 268	17%	2 716 663
Expenditure - Functional										
Governance and administration		311 209	353 721	362 751	20 700	214 660	245 369	(30 709)	-13%	362 751
Executive and council		31 667	33 196	33 164	1 190	21 452	24 092	(2 640)	-11%	33 164
Finance and administration		273 426	314 934	324 083	19 166	188 992	217 213	(28 221)	-13%	324 083
Internal audit		6 117	5 591	5 504	344	4 216	4 064	152	4%	5 504
Community and public safety		462 724	518 969	556 694	36 784	289 268	283 884	5 384	2%	556 694
Community and social services		46 533	55 692	56 466	3 884	32 919	41 857	(8 937)	-21%	56 466
Sport and recreation		60 833	75 133	77 353	6 170	45 854	56 978	(11 123)	-20%	77 353
Public safety		322 791	345 534	368 523	22 864	182 081	152 372	29 709	19%	368 523
Housing		32 566	42 611	54 352	3 866	28 413	32 678	(4 265)	-13%	54 352
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		150 714	228 743	195 546	14 369	116 639	143 164	(26 526)	-19%	195 546
Planning and development		66 937	84 954	81 073	5 429	58 056	60 523	(2 466)	-4%	81 073
Road transport		68 522	124 698	94 705	7 263	46 479	68 910	(22 431)	-33%	94 705
Environmental protection		15 255	19 092	19 768	1 677	12 103	13 731	(1 629)	-12%	19 768
Trading services		1 318 542	1 410 302	1 407 852	98 827	932 042	984 719	(52 677)	-5%	1 407 852
Energy sources		773 628	839 839	833 222	62 584	607 924	617 640	(9 716)	-2%	833 222
Water management		188 776	178 797	205 411	11 462	100 116	137 336	(37 220)	-27%	205 411
Waste water management		186 738	230 551	201 583	13 395	130 677	140 429	(9 752)	-7%	201 583
Waste management		169 400	161 114	167 636	11 385	93 325	89 314	4 011	4%	167 636
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 243 190	2 511 734	2 522 843	170 680	1 552 609	1 657 137	(104 528)	-6%	2 522 843
Surplus/ (Deficit) for the year		222 805	119 542	193 820	68 650	502 291	92 495	409 796	443%	193 820

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

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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) - Q3 Third Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		23 224	33 903	40 244	2 109	18 745	21 583	(2 838)	-13,1%	40 244
Vote 3 - INFRASTRUCTURE SERVICES		1 593 728	1 748 089	1 812 849	167 803	1 334 664	1 172 121	162 544	13,9%	1 812 849
Vote 4 - COMMUNITY AND PROTECTION SERVICES		184 560	199 917	204 053	3 470	146 300	122 470	23 830	19,5%	204 053
Vote 5 - CORPORATE SERVICES		12 856	12 642	12 792	3 564	11 191	6 454	4 737	73,4%	12 792
Vote 6 - FINANCIAL SERVICES		651 637	636 725	646 725	62 384	543 999	427 004	116 995	27,4%	646 725
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	2 466 005	2 631 276	2 716 663	239 330	2 054 899	1 749 632	305 268	17,4%	2 716 663
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		13 630	17 203	17 694	(660)	10 419	13 188	(2 769)	-21,0%	17 694
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		82 395	98 091	113 805	7 860	73 724	79 436	(5 713)	-7,2%	113 805
Vote 3 - INFRASTRUCTURE SERVICES		1 427 232	1 541 782	1 505 712	107 076	1 002 078	1 050 709	(48 631)	-4,6%	1 505 712
Vote 4 - COMMUNITY AND PROTECTION SERVICES		410 086	510 981	528 743	33 577	253 362	269 980	(16 619)	-6,2%	528 743
Vote 5 - CORPORATE SERVICES		179 643	216 624	219 329	14 225	124 080	145 092	(21 013)	-14,5%	219 329
Vote 6 - FINANCIAL SERVICES		130 204	127 053	137 559	8 601	88 947	98 731	(9 784)	-9,9%	137 559
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	2 522 843	170 680	1 552 609	1 657 137	(104 528)	-6,3%	2 522 843
Surplus/ (Deficit) for the year	2	222 815	119 542	193 820	68 650	502 291	92 495	409 796	443,0%	193 820

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

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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										
Revenue										
Exchange Revenue		1 466 933	1 610 661	1 665 661	134 357	1 225 678	1 112 063	113 615	10%	1 665 661
Service charges - Electricity		874 586	1 029 705	1 079 705	78 748	766 944	691 144	75 800	11%	1 079 705
Service charges - Water		203 271	182 522	182 522	20 939	148 603	138 197	10 406	8%	182 522
Service charges - Waste Water Management		114 952	122 772	122 772	10 316	96 693	86 185	10 508	12%	122 772
Service charges - Waste management		96 327	115 082	110 082	7 620	78 751	83 153	(4 402)	-5%	110 082
Sale of Goods and Rendering of Services		25 260	24 654	24 654	2 277	20 518	15 990	4 527	28%	24 654
Agency services		3 697	3 794	3 794	331	2 480	1 865	615	33%	3 794
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		23 505	18 173	18 173	2 137	19 069	14 555	4 514	31%	18 173
Interest earned from Current and Non Current Assets		57 312	44 232	54 232	4 855	45 887	39 089	6 798	17%	54 232
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 056	13 649	13 649	3 043	9 450	7 770	1 681	22%	13 649
Licence and permits		8 149	8 386	8 386	404	5 414	5 244	170	3%	8 386
Operational Revenue		48 819	47 692	47 692	3 686	31 869	28 871	2 998	10%	47 692
Non-Exchange Revenue		887 061	921 493	920 287	95 087	765 621	547 938	217 684	40%	920 287
Property rates		484 454	509 116	509 116	37 935	415 999	318 615	97 384	31%	509 116
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		166 868	163 380	163 380	31	116 764	97 812	18 952	19%	163 380
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		230 231	245 638	244 433	55 655	228 262	128 712	99 551	77%	244 433
Interest		4 239	3 359	3 359	373	3 503	2 799	704	25%	3 359
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		302	-	-	1 093	1 093	-	1 093	-	-
Other Gains		966	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure By type)		2 353 994	2 532 153	2 585 948	229 443	1 991 299	1 660 000	331 298	20%	2 585 948
Expenditure By type										
Employee related costs		632 279	656 455	655 857	55 757	472 947	499 569	(26 622)	-5%	655 857
Remuneration of councillors		22 620	23 422	23 422	1 881	17 402	17 567	(165)	-1%	23 422
Bulk purchases - electricity		626 176	714 397	714 397	51 776	507 760	535 798	(28 038)	-5%	714 397
Inventory consumed		98 423	112 641	109 562	7 837	62 477	75 935	(13 458)	-18%	109 562
Debt impairment		49 124	74 031	74 031	-	-	-	-	-	74 031
Depreciation and amortisation		207 181	249 408	219 703	22 400	161 862	164 777	(2 915)	-2%	219 703
Interest		63 411	71 259	83 481	215	30 197	36 071	(5 874)	-16%	83 481
Contracted services		278 249	297 434	321 745	18 961	155 636	199 391	(43 755)	-22%	321 745
Transfers and subsidies		21 324	20 739	21 639	1 838	15 542	16 387	(845)	-5%	21 639
Irrecoverable debts written off		101 630	121 383	121 383	0	16 606	47	16 560	35403%	121 383
Operational costs		138 791	169 885	176 942	9 229	111 392	111 596	(204)	0%	176 942
Losses on Disposal of Assets		2 288	-	-	-	-	-	-	-	-
Other Losses		1 692	680	680	787	787	-	787	-	680
Total Expenditure		2 243 190	2 511 734	2 522 843	170 680	1 552 609	1 657 137	(104 528)	-6%	2 522 843
Surplus/(Deficit)		110 804	20 419	63 105	58 763	438 690	2 863	435 827	0	63 105
Transfers and subsidies - capital (monetary allocations)		106 864	99 123	130 715	9 887	63 601	89 631	(26 031)	(0)	130 715
Transfers and subsidies - capital (in-kind)		5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		222 805	119 542	193 820	68 650	502 291	92 495			193 820
Surplus/(Deficit) after income tax		222 805	119 542	193 820	68 650	502 291	92 495			193 820
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		222 805	119 542	193 820	68 650	502 291	92 495			193 820
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		222 805	119 542	193 820	68 650	502 291	92 495			193 820

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	40	40	-	36	39	(3)	-9%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		3 726	18 294	31 758	5 663	8 583	13 966	(5 384)	-39%	31 758
Vote 3 - INFRASTRUCTURE SERVICES		353 580	444 684	356 472	19 984	166 886	238 962	(72 076)	-30%	356 472
Vote 4 - COMMUNITY AND PROTECTION SERVICES		26 587	54 148	47 713	5 691	11 252	21 748	(10 496)	-48%	47 713
Vote 5 - CORPORATE SERVICES		29 161	56 420	51 277	5 036	11 427	20 492	(9 064)	-44%	51 277
Vote 6 - FINANCIAL SERVICES		1 404	100	100	21	98	78	20	26%	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	487 359	36 395	198 283	295 285	(97 002)	-33%	487 359
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		556	1 950	3 326	91	650	1 314	(664)	-51%	3 326
Vote 3 - INFRASTRUCTURE SERVICES		2 115	4 800	8 544	548	3 626	7 284	(3 659)	-50%	8 544
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3 610	17 609	19 404	299	2 075	9 976	(7 901)	-79%	19 404
Vote 5 - CORPORATE SERVICES		1 039	-	80	-	-	80	(80)	-100%	80
Vote 6 - FINANCIAL SERVICES		494	1 300	1 300	6	1 167	432	736	170%	1 300
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	7 814	25 659	32 654	945	7 518	19 087	(11 568)	-61%	32 654
Total Capital Expenditure	3	422 311	599 345	520 013	37 340	205 802	314 372	(108 570)	-35%	520 013
Capital Expenditure - Functional Classification										
Governance and administration		37 522	57 860	52 797	5 063	12 729	21 120	(8 391)	-40%	52 797
Executive and council		39	40	40	-	36	39	(3)	-9%	40
Finance and administration		37 484	57 820	52 757	5 063	12 693	21 081	(8 388)	-40%	52 757
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		30 806	82 931	94 504	11 605	21 823	41 788	(19 965)	-48%	94 504
Community and social services		11 766	39 069	35 175	3 362	4 817	12 430	(7 613)	-61%	35 175
Sport and recreation		8 194	13 800	17 447	995	5 021	10 739	(5 718)	-53%	17 447
Public safety		7 584	11 943	10 923	1 599	3 358	5 098	(1 739)	-34%	10 923
Housing		3 262	18 119	30 958	5 650	8 627	13 521	(4 895)	-36%	30 958
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		90 290	106 734	119 655	4 079	62 699	91 481	(28 783)	-31%	119 655
Planning and development		14 453	18 131	30 022	(953)	16 731	22 621	(5 890)	-26%	30 022
Road transport		74 697	85 953	86 947	4 997	45 849	66 288	(20 439)	-31%	86 947
Environmental protection		1 140	2 650	2 686	35	119	2 573	(2 453)	-95%	2 686
Trading services		268 755	351 820	253 057	16 593	108 551	159 982	(51 431)	-32%	253 057
Energy sources		98 459	87 035	72 053	5 391	30 685	48 042	(17 357)	-36%	72 053
Water management		72 955	156 882	81 351	6 378	27 950	41 369	(13 420)	-32%	81 351
Waste water management		20 885	77 504	71 512	2 138	32 115	49 029	(16 914)	-34%	71 512
Waste management		76 457	30 400	28 141	2 685	17 802	21 542	(3 740)	-17%	28 141
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	427 374	599 345	520 013	37 340	205 802	314 372	(108 570)	-35%	520 013
Funded by:										
National Government		86 958	72 056	95 716	10 204	50 939	66 082	(15 143)	-23%	95 716
Provincial Government		19 575	27 067	35 000	822	13 842	19 023	(5 181)	-27%	35 000
District Municipality		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		14 779	38 428	35 800	2 694	21 077	29 850	(8 773)	-29%	35 800
Transfers recognised - capital		121 312	137 551	166 515	13 720	85 857	114 955	(29 097)	-25%	166 515
Borrowing	6	137 739	200 000	118 846	5 540	48 621	74 146	(25 525)	-34%	118 846
Internally generated funds		162 937	261 795	234 652	18 080	71 324	125 272	(53 948)	-43%	234 652
Total Capital Funding	7	421 989	599 345	520 013	37 340	205 802	314 372	(108 570)	-35%	520 013

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

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		606 395	529 941	678 807	866 227	678 807
Trade and other receivables from exchange transactions		282 581	283 068	193 737	288 847	193 737
Receivables from non-ex change transactions		86 869	27 565	27 565	179 333	27 565
Current portion of non-current receivables		–	–	–	–	–
Inventory		23 268	36 429	39 658	44 071	39 658
VAT		1 157 916	11 901	4 055	1 284 150	4 055
Other current assets		19 922	5 961	5 961	(67 689)	5 961
Total current assets		2 176 951	894 865	949 784	2 594 940	949 784
Non current assets						
Investments		–	–	–	–	–
Investment property		422 931	426 452	426 240	422 628	426 240
Property, plant and equipment		5 853 650	6 238 418	6 188 477	5 884 253	6 188 477
Biological assets		2 925	5 743	5 877	3 130	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	4 241	3 923	4 241
Trade and other receivables from exchange transactions		6 491	4 582	4 582	6 491	4 582
Non-current receivables from non-ex change transactions		17	17	17	17	17
Other non-current assets		–	–	–	–	–
Total non current assets		6 291 425	6 680 375	6 630 747	6 321 755	6 630 747
TOTAL ASSETS		8 468 376	7 575 239	7 580 530	8 916 695	7 580 530
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		69 853	62 457	62 457	35 914	62 457
Consumer deposits		24 190	23 689	23 689	24 046	23 689
Trade and other payables from exchange transactions		317 010	308 387	340 863	99 925	340 863
Trade and other payables from non-exchange transactions		37 827	21 235	(4 638)	93 317	(4 638)
Provision		65 196	59 899	59 899	55 531	59 899
VAT		1 127 087	10 699	16 263	1 278 458	16 263
Other current liabilities		–	–	–	–	–
Total current liabilities		1 641 165	486 366	498 533	1 587 192	498 533
Non current liabilities						
Financial liabilities		514 496	720 635	639 481	514 496	639 481
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	995 417	827 907	995 417
TOTAL LIABILITIES		2 469 071	1 562 937	1 493 950	2 415 098	1 493 950
NET ASSETS	2	5 999 305	6 012 302	6 086 581	6 501 597	6 086 581
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 727 624	5 967 595	6 041 873	6 173 044	6 041 873
Reserves and funds		271 680	44 707	44 707	271 681	44 707
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	5 999 305	6 012 302	6 086 581	6 444 725	6 086 581

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third 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
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		1 315 228	488 755	488 755	160 974	966 122	366 567	599 555	164%	488 755
Service charges		1 081 723	1 608 400	1 748 295	97 899	976 290	1 124 432	(148 142)	-13%	1 748 295
Other revenue		97 379	210 077	210 077	6 327	80 545	133 292	(52 747)	-40%	210 077
Transfers and Subsidies - Operational		203	245 638	244 433	2	1 604	128 712	(127 108)	-99%	244 433
Transfers and Subsidies - Capital		-	99 123	104 692	4 001	8 002	62 736	(54 734)	-87%	104 692
Interest		8 215	44 232	54 232	560	7 796	39 089	(31 292)	-80%	54 232
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(690 049)	(2 156 820)	(2 159 319)	(114 563)	(663 460)	(1 599 458)	(935 999)	59%	(170 171)
Interest		-	(57 032)	(69 254)	-	-	(35 968)	(35 968)	100%	(69 254)
Transfers and Subsidies		-	(20 739)	(21 489)	-	-	(17 137)	(17 137)	100%	(21 489)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 812 697	461 634	600 422	155 200	1 376 899	202 264	(1 174 635)	-581%	2 589 570
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)	(598 014)	(40 301)	(285 980)	365 349	651 329	178%	598 014
NET CASH FROM/(USED) INVESTING ACTIVITIES		(422 339)	(689 247)	(598 014)	(40 301)	(285 980)	365 349	651 329	178%	598 014
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(137 446)	200 000	118 846	-	-	-	-		118 846
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(137 446)	200 000	118 846	-	-	-	-		118 846
NET INCREASE/ (DECREASE) IN CASH HELD		1 252 911	(27 613)	121 253	114 899	1 090 919	587 613			3 306 430
Cash/cash equivalents at beginning:		876 661	621 473	621 473		1 328 597	621 473			1 328 597
Cash/cash equivalents at month/year end:		2 129 573	593 861	742 726		2 419 516	1 189 086			4 635 026

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis by Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	21 294	3 857	3 033	3 459	2 785	2 524	17 015	114 196	168 165	139 980	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	53 551	3 269	2 923	3 690	2 451	936	1 289	10 720	78 828	19 085	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	20 438	1 424	1 189	1 886	767	672	3 050	18 742	48 168	25 117	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	8 682	756	640	976	608	1 150	3 486	27 694	43 991	33 914	-	-	
Receivables from Exchange Transactions - Waste Management	1600	6 924	1 094	948	1 188	895	2 367	4 784	37 536	55 736	46 771	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 033	339	266	1 327	227	242	1 418	12 676	17 527	15 889	-	-	
Interest on Arrear Debtor Accounts	1810	963	134	161	585	235	478	2 499	86 481	91 536	90 277	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(17 634)	153	49	450	143	2 036	261	13 560	(963)	16 450	-	-	
Total By Income Source	2000	95 250	11 025	9 208	13 561	8 112	10 404	33 800	321 606	502 967	387 483	-	-	
2023/24 - totals only										-	-			
Debtors Age Analysis by Customer Group														
Organs of State	2200	15 397	416	230	185	131	1 522	936	8 450	27 267	11 224	-	-	
Commercial	2300	25 540	3 460	3 180	3 822	2 728	1 456	2 415	35 328	77 927	45 748	-	-	
Households	2400	45 465	6 881	5 615	9 275	5 071	6 382	29 663	265 790	374 132	316 172	-	-	
Other	2500	8 849	269	184	278	182	1 045	797	12 038	23 641	14 339	-	-	
Total By Customer Group	2600	95 250	11 025	9 208	13 561	8 112	10 404	33 800	321 606	502 967	387 483	-	-	

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement – Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Budget Year 2024/25										
Description	NT Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	9 149	-	-	-	-	-	-	-	9 149
VAI (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	9 084	-	-	-	-	-	-	-	9 084
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	18 233	-	-	-	-	-	-	-	18 233

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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#0415		CALL ACCOUNT	Deposits - Bank (03)	No	Yes	7%	No	No	30/06/2025	59 693	410		-	60 103
A#2381		9M	Deposits - Bank (03)	No	Yes	10%	No	No	07/10/2024	-	-		-	-
A#3645		6M	Deposits - Bank (03)	No	Yes	9%	No	No	12/03/2025	104 230	247	(104 478)	-	0
A#5573		9M	Deposits - Bank (03)	No	Yes	9%	No	No	10/07/2025	164 691	1 154		-	165 845
N#032		1Y	Deposits - Bank (03)	No	Yes	10%	No	No	19/12/2024	-	-		-	-
N#033		4M	Deposits - Bank (03)	No	Yes	9%	No	No	18/11/2024	-	-		-	-
N#034		6M	Deposits - Bank (03)	No	Yes	9%	No	No	12/03/2025	52 060	133	(52 193)	-	0
N#036		1Y	Deposits - Bank (03)	No	Yes	9%	No	No	31/03/2025	-	619		200 000	200 619
S#041		3M	Deposits - Bank (03)	No	Yes	9%	No	No	12/09/2024	-	-		-	-
S#042		CALL ACCOUNT	Deposits - Bank (03)	No	Yes	8%	No	No	30/06/2025	51 531	328		-	51 860
S#043		9M	Deposits - Bank (03)	No	Yes	9%	No	No	10/09/2025	42 251	304		-	42 555
S#044		5M	Deposits - Bank (03)	No	Yes	9%	No	No	12/05/2025	101 696	735		-	102 631
S#045		5M	Deposits - Bank (03)	No	Yes	9%	No	No	17/06/2025	50 527	363		-	50 890
Municipality sub-total										626 880	4 294	(156 671)	200 000	674 503
TOTAL INVESTMENTS AND INTEREST	2									626 880	4 294	(156 671)	200 000	674 503

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third 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	221 280	–	219 225	2 002	217 223	10848,5%	3 621
Operational Revenue: General Revenue: Equitable Share		200 488	215 604	215 604	–	215 604	–	215 604		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	–	2 021	1 516	505	33,3%	2 021
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	1 600	487	1 113	228,8%	1 600
Integrated Urban Development Grant		2 971	2 495	2 055	–	–	1 541	(1 541)	-100,0%	2 055
Provincial Government:		12 276	23 268	22 353	380	18 400	12 508	5 892	47,1%	22 353
Community Library Service Grant		11 252	11 333	11 333	–	11 333	8 968	2 365	26,4%	11 333
Municipal Accreditation and Capacity Building Grant		245	249	249	–	249	195	54	27,6%	249
Title Deeds Restoration Grant		317	803	803	–	–	665	(665)	-100,0%	803
Maintenance and Construction of Transport Infrastructure		–	345	380	380	380	177	203	114,7%	380
Community Development Workers Operational Support Grant		38	38	38	–	38	7	31	412,3%	38
Provincial Acceleration Grant		–	–	6 400	–	6 400	1 600	4 800	300,0%	6 400
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		244	–	–	–	–	–	–		–
Human Settlements Development Grant		180	10 500	3 150	–	–	895	(895)	-100,0%	3 150
District Municipality:		378	650	800	–	500	453	47	10,4%	800
Cape Winelands District Municipality Grant Capacity and support		–	150	150	–	–	78	(78)	-100,0%	150
Cape Winelands District Municipality Grant		378	500	650	–	500	375	125	33,3%	650
Other grant providers:		1 249	–	–	52	992	–	992		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		258	–	–	–	–	–	–		–
Private Enterprises		991	–	–	52	992	–	992		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	223 431	245 638	244 433	432	239 117	14 963	224 154	1498,0%	26 774
Capital Transfers and Grants										
National Government:		106 572	72 056	76 302	30 298	82 857	51 351	31 506	61,4%	71 302
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	11 056	4 500	15 556	10 600	4 956	46,8%	11 056
Municipal Disaster Relief Grant		30 132	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		56 440	62 000	60 246	25 798	62 301	40 751	21 550	52,9%	60 246
Energy Efficiency and Demand Side Management Grant		–	5 000	5 000	–	5 000	–	5 000		–
Provincial Government:		13 884	27 067	28 390	5 884	26 477	8 186	18 292	223,5%	28 390
Integrated Transport Planning		–	628	628	–	628	570	58	10,2%	628
Human Settlements Development Grant		3 784	6 389	–	1 882	1 882	–	1 882		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	26 262	4 001	22 467	6 566	15 902	242,2%	26 262
Regional Socio-Economic Project: Violence through urban upgrading (RSEP/VPUU)		1 000	1 500	1 500	–	1 500	1 050	450	42,9%	1 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	120 455	99 123	104 692	36 182	109 334	59 536	49 798	83,6%	99 692
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	343 886	344 761	349 125	36 613	348 451	74 499	273 952	367,7%	126 466

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third 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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		209 426	221 720	221 280	13 652	119 557	3 543	116 014	3274,2%	(5 676)
Operational Revenue: General Revenue: Equitable Share		200 488	215 604	215 604	13 360	116 113	–	116 113		–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		4 519	2 021	2 021	102	1 283	1 516	(232)	-15,3%	(2 021)
Local Government Financial Management Grant (Schedule 5B)		1 448	1 600	1 600	39	381	487	(106)	-21,8%	(1 600)
Integrated Urban Development Grant		2 971	2 495	2 055	151	1 780	1 541	239	15,5%	(2 055)
Provincial Government:		12 517	23 268	22 503	1 315	9 214	10 908	(1 693)	-15,5%	(22 503)
Community Library Service Grant		11 252	11 333	11 333	1 113	8 718	8 968	(250)	-2,8%	(11 333)
Municipal Accreditation and Capacity Building Grant		245	249	249	21	191	195	(4)	-2,2%	(249)
Title Deeds Restoration Grant		317	803	803	–	–	665	(665)	-100,0%	(803)
Maintenance and Construction of Transport Infrastructure		–	345	380	181	303	177	126	71,0%	(380)
WC Financial Management Support Grant		241	–	150	–	–	–	–	–	(150)
Community Development Workers Operational Support Grant		38	38	38	–	3	7	(4)	-58,5%	(38)
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		244	–	–	–	–	–	–	–	–
Provincial Acceleration Grant		–	–	6 400	–	–	–	–	–	(6 400)
Human Settlements Development Grant		180	10 500	3 150	–	–	895	(895)	-100,0%	(3 150)
District Municipality:		120	650	650	–	–	453	(453)	-100,0%	(650)
Cape Winelands District Municipality Grant		120	650	650	–	–	453	(453)	-100,0%	(650)
Other grant providers:		97	–	–	–	88	–	88	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		97	–	–	–	88	–	88	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		222 160	245 638	244 433	14 967	128 859	14 904	113 955	764,6%	(28 829)
Capital expenditure of Transfers and Grants										
National Government:		87 158	72 056	76 302	9 524	38 100	45 351	(7 251)	-16,0%	(65 302)
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		20 000	5 056	5 056	1 217	2 698	4 600	(1 902)	-41,3%	(5 056)
Municipal Disaster Response Grant		10 719	–	6 000	–	–	–	–	–	–
Integrated Urban Development Grant		56 440	62 000	60 246	8 308	35 402	40 751	(5 349)	-13,1%	(60 246)
Energy Efficiency and Demand Side Management Grant		–	5 000	5 000	–	–	–	–	–	–
Provincial Government:		12 967	27 067	28 390	715	11 628	41 081	(29 453)	-71,7%	(60 413)
Library Services: Conditional Grant		203	–	–	–	–	1 000	(1 000)	-100,0%	(4 136)
Human Settlement Development Grant		1 890	6 389	–	–	–	1 096	(1 096)	-100,0%	(1 680)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 874	18 550	26 262	715	11 486	16 452	(4 966)	-30,2%	(27 056)
Integrated Transport Planning		–	628	628	–	–	21 483	(21 483)	-100,0%	(26 041)
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	1 500	1 500	–	142	1 050	(908)	-86,5%	(1 500)
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		100 125	99 123	104 692	10 239	49 728	86 431	(36 704)	-42,5%	(125 715)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		322 285	344 761	349 125	25 206	178 587	101 335	77 252	76,2%	(154 544)

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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 - Q3 Third Quarter

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share			-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		19 413	680	12 839	(6 574)	-33,9%
Municipal Disaster Response Grant		19 413	680	12 839	(6 574)	-33,9%
Provincial Government:		6 610	107	2 214	(4 396)	-66,5%
Informal Settlement Upgrading Partnership Grant		794	-	794	-	
Human Settlement Development Grant		1 680	107	1 420	(260)	-15,5%
Library Services: Conditional Grant		4 136	-	-	(4 136)	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-Profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Transfer from Operational Revenue			-	-	-	
Total capital expenditure of Approved Roll-overs		26 023	787	15 053	(10 970)	-42,2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		26 023	787	15 053	(10 970)	-42,2%

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2024/25, Q3 (01 January – 31 March 2025)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 3rd Quarter (01 January – 31 March 2025) of the 2024/25 financial year.

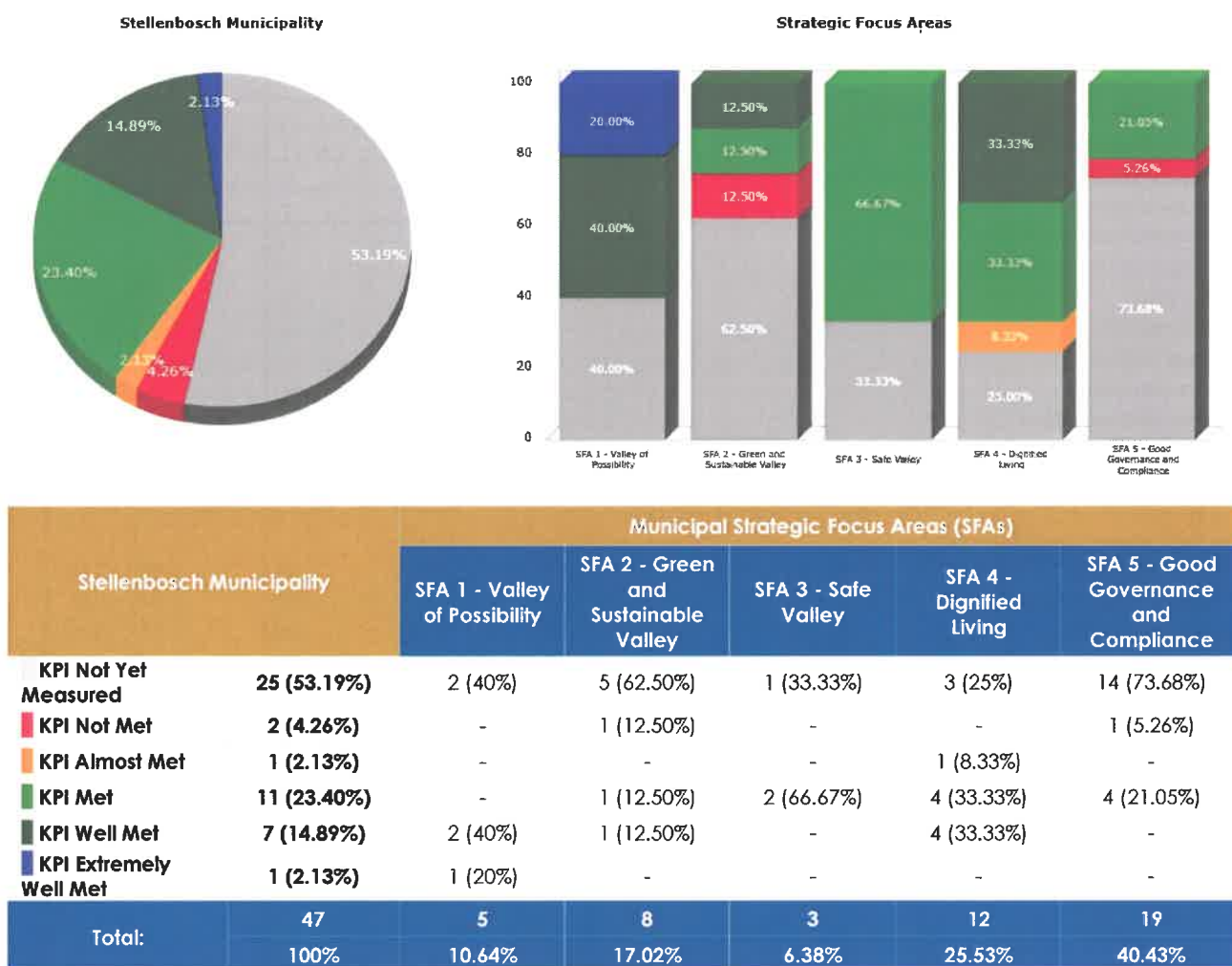


Table: 1 Overall performance for Quarter 3 (01 January – 31 March 2025) per SFA

13. ACTUAL PERFORMANCE AND CORRECTIVE MEASURES TO BE IMPLEMENTED

13.1 SFA 1 - Valley of Possibility

KPI Not Yet Measured

2

SFA 1 - Valley of Possibility									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment
TL101	KPI002	Submission of the revised Economic Development Strategy to the Municipal Manager	Number of the revised Economic Development Strategies submitted to the Municipal Manager by 30 June	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	990	1 215	G2	
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%	100%	G2	6 / 6 x 100 = 100%
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	

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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

Summary of Results: SFA 1 - Valley of Possibility

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	Target	Actual	R	Performance Comment	Corrective Measures
01 January – 31 March 2025										
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	1	1	G		
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%	89.05%	G2	423 / 475 x 100 = 89.05%	
TL112	KPI022	Wastewater quality measured to the Department of Water and Sanitation's License Conditions for physical and micro parameters	Percentage of wastewater quality compliance as per the analysis certificate, measured quarterly	70%	70%	70%	52%	R	The municipality is currently busy upgrading the various WWTW plants. A submission was made to the Department of Water Services (DWS) to consider the relaxation of the water use licence. The municipality is awaiting approval from the DWS.	The Wemmershoek Wastewater Treatment Works (WWTW) phase 2 upgrade will be completed by 31 December 2025. The DWS has set up a task team with Stellenbosch Municipality to discuss the licence limits and other parameters. The Municipal Manager has also requested an action plan on recruitment from the Human Resources Department by 15 April 2025.
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		
TL145	KPI013	Submission of a revised Friends Group Memorandum of Understanding (MOU) to the	Number of revised Friends Group MOUs submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

SFA 2 - Green and Sustainable Valley						
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 January – 31 March 2025
TL146	KPI063	Municipal Manager Installation of a SCADA telemetry system at the Jan Marais electrical substation	Number of SCADA telemetry systems installed at the Jan Marais electrical substation by 30 June	1	1	
				Target	Actual	R
				0	0	N/A
Corrective Measures						

Summary of Results: SFA 2 - Green and Sustainable Valley



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 January – 31 March 2025
				Target	Actual	Performance Comment
				Target	Actual	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	G
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	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	G

Summary of Results: SFA 3 - Safe Valley

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

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

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	Target	Actual	R	Performance Comment
01 January – 31 March 2025									
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 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	6 599 / 6 599 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 to the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	95%	95%	95%	93.90%	⚠	The national norm is 90%, but the municipality sets a higher target of 95%. There are no critical failures at the water treatment works.
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	6 599 / 6 599 x 100 = 100%
The municipality is reviewing the standard operating procedures (SOPs) regarding manual dosing by 30 June 2025. Some telemetry upgrades are earmarked to start from 01 July 2025 to 30 June 2026.									

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

SFA 4 - Dignified Living

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
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	6 599 / 6 599 x 100 = 100%	
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	6 599 / 6 599 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	27 507	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	27 507	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	27 507	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	27 507	G2		

Summary of Results: SFA 4 - Dignified Living

KPI Not Yet Measured	3
KPI Not Met	0
KPI Almost Met	1
KPI Met	4
KPI Well Met	4
KPI Extremely Well Met	0
Total KPIs	12

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	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	1	1	G		
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	1	1	G		
TL107	KPI055	Submission of the revised Sewer Master Plan to the Municipal Manager	Number of revised Sewer 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 Municipal Manager	Number of updated CITPs 2023 - 2028 submitted to the Municipal Manager by 31 May	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		
TL130	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance + Billed	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	N/A		

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
		Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100								
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%	60%	39.58%	R	R205 801 817 / R520 012 559 x 100 = 39.58%	Weekly capital expenditure meetings will be conducted with project managers to accelerate spending.
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	0	0	N/A		
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	1	1	G		
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	1	1	G		
TL138	KPI048	Submission of the revised Risk-	Number of revised RBAPs submitted	1	1	0	0	N/A		

QUARTERLY BUDGET STATEMENT FOR MARCH 2025

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
			Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)							
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



QUARTERLY BUDGET STATEMENT FOR MARCH 2025

14. STRATEGIC PERFORMANCE CONCLUSION

- (a) Out of the 47 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2024/25, 25 were not measured during quarter 3 (01 January – 31 March 2025). 03 of the measured KPIs were not achieved, 11 were met, and 07 were well met.

KPI Not Yet Measured	25
KPI Not Met	2
KPI Almost Met	1
KPI Met	11
KPI Well Met	7
KPI extremely well met	1
Total KPIs	47

Summary of Results: Strategic Focus Areas 1 - 5

