



**STELLENBOSCH**  
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# **MONTHLY BUDGET MONITORING REPORT**

## **APRIL 2025**

MONTHLY BUDGET STATEMENT FOR APRIL 2025

**QUALITY CERTIFICATE**

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for April 2025 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of April 2025.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature

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

Date: 15 May 2025

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

### Table of Contents

|                                                         |    |
|---------------------------------------------------------|----|
| 1. Recommendations .....                                | 3  |
| 2. Executive Summary .....                              | 4  |
| 3. Operating Revenue .....                              | 9  |
| 4. Operating Expenditure .....                          | 13 |
| 5. Capital Expenditure .....                            | 21 |
| 6. Supporting Documentation .....                       | 30 |
| Debtors Age Analysis .....                              | 30 |
| Creditors Age Analysis .....                            | 30 |
| 7 Investments .....                                     | 31 |
| 8 Borrowings .....                                      | 33 |
| 9 Allocations and grant receipts and expenditure .....  | 34 |
| 10 Employee Benefits .....                              | 38 |
| 11 Councillor Allowances and Employee Benefits .....    | 39 |
| 12 Projections for the rest of the Financial Year ..... | 40 |

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

### **1. Recommendations**

These recommendations are linked to the responsibilities of the Mayor under Section 54 of the MFMA.

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

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

### 2. Executive Summary

#### 2.1 Introduction

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

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

#### 2.2 Summary of 2024/25 budget progress/implementation

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

| <b>Detail</b>                    | <b>Capital<br/>Expenditure</b> | <b>Operating<br/>Expenditure</b> | <b>Operating<br/>Revenue</b><br>(excluding capital<br>transfers and<br>contributions) |
|----------------------------------|--------------------------------|----------------------------------|---------------------------------------------------------------------------------------|
| Original Budget                  | 599 345 303                    | 2 511 734 132                    | 2 532 153 396                                                                         |
| Adjustment Budget                | 524 512 559                    | 2 522 842 931                    | 2 585 947 996                                                                         |
| Plan to Date (SDBIP)             | 385 425 468                    | 1 834 402 550                    | 1 822 639 686                                                                         |
| <b>Actual</b>                    | <b>245 063 981</b>             | <b>1 766 266 112</b>             | <b>2 173 050 596</b>                                                                  |
| Variance to SDBIP                | (140 361 487)                  | (68 136 437)                     | 350 410 910                                                                           |
| Year to date % Variance to SDBIP | <b>-36,42%</b>                 | <b>-3,71%</b>                    | <b>19,23%</b>                                                                         |

# MONTHLY BUDGET STATEMENT FOR APRIL 2025

## Monthly Budget Statements

**Table C1: Monthly Budget Statement Summary**

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M10 April

| 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 |
| <b>R thousands</b>                                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                             |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                           | 484 454          | 509 116             | 509 116           | 38 119             | 454 118            | 318 615            | 135 503             | 43%             | 509 116            |
| Service charges                                          | 1 289 135        | 1 450 081           | 1 495 081         | 122 909            | 1 213 901          | 1 121 706          | 92 195              | 8%              | 1 495 081          |
| Investment revenue                                       | 57 312           | 44 232              | 54 232            | 5 600              | 51 487             | 44 136             | 7 350               | 17%             | 54 232             |
| Transfers and subsidies - Operational                    | 230 231          | 245 638             | 244 433           | 980                | 229 242            | 143 984            | 85 259              | 59%             | 244 433            |
| Other own revenue                                        | 292 862          | 283 086             | 283 086           | 14 143             | 224 303            | 194 199            | 30 104              | 16%             | 283 086            |
| <b>Total Revenue (excluding capital transfers and</b>    | <b>2 353 994</b> | <b>2 532 153</b>    | <b>2 585 948</b>  | <b>181 752</b>     | <b>2 173 051</b>   | <b>1 822 640</b>   | <b>350 411</b>      | <b>19%</b>      | <b>2 585 948</b>   |
| Employee costs                                           | 632 279          | 656 455             | 655 857           | 44 062             | 517 010            | 551 504            | (34 494)            | -6%             | 655 857            |
| Remuneration of Councillors                              | 22 620           | 23 422              | 23 422            | 1 883              | 19 285             | 19 519             | (234)               | -1%             | 23 422             |
| Depreciation and amortisation                            | 207 181          | 249 408             | 219 703           | 16 187             | 178 034            | 183 086            | (5 052)             | -3%             | 219 703            |
| Interest                                                 | 63 411           | 71 259              | 83 481            | -                  | 30 197             | 36 174             | (5 977)             | -17%            | 83 481             |
| Inventory consumed and bulk purchases                    | 724 599          | 827 038             | 824 403           | 63 116             | 633 352            | 682 180            | (48 828)            | -7%             | 824 403            |
| Transfers and subsidies                                  | 21 324           | 20 739              | 21 639            | 632                | 16 174             | 17 989             | (1 815)             | -10%            | 21 639             |
| Other expenditure                                        | 571 775          | 663 413             | 694 337           | 97 266             | 372 214            | 343 951            | 28 263              | 8%              | 694 337            |
| <b>Total Expenditure</b>                                 | <b>2 243 190</b> | <b>2 511 734</b>    | <b>2 522 843</b>  | <b>223 145</b>     | <b>1 766 266</b>   | <b>1 834 403</b>   | <b>(68 136)</b>     | <b>-4%</b>      | <b>2 522 843</b>   |
| <b>Surplus/(Deficit)</b>                                 | <b>110 804</b>   | <b>20 419</b>       | <b>63 105</b>     | <b>(41 394)</b>    | <b>406 784</b>     | <b>(11 763)</b>    | <b>418 547</b>      | <b>-3558%</b>   | <b>63 105</b>      |
| Transfers and subsidies - capital (monetary allocations) | 106 864          | 99 123              | 135 215           | 9 699              | 73 300             | 105 386            | (32 086)            | -30%            | 135 215            |
| Transfers and subsidies - capital (in-kind)              | 5 137            | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp;</b>   | <b>222 805</b>   | <b>119 542</b>      | <b>198 320</b>    | <b>(31 694)</b>    | <b>480 085</b>     | <b>93 623</b>      | <b>386 461</b>      | <b>413%</b>     | <b>198 320</b>     |
| Share of surplus/ (deficit) of associate                 | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Intercompany/Parent subsidiary transactions              | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                   | <b>222 805</b>   | <b>119 542</b>      | <b>198 320</b>    | <b>(31 694)</b>    | <b>480 085</b>     | <b>93 623</b>      | <b>386 461</b>      | <b>413%</b>     | <b>198 320</b>     |
| <b>Capital expenditure &amp; funds sources</b>           |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                               | <b>427 374</b>   | <b>599 345</b>      | <b>524 513</b>    | <b>39 195</b>      | <b>245 064</b>     | <b>385 425</b>     | <b>(140 361)</b>    | <b>-36%</b>     | <b>524 513</b>     |
| Capital transfers recognised                             | 121 312          | 137 551             | 171 015           | 10 614             | 96 471             | 136 051            | (39 580)            | -29%            | 171 015            |
| Borrowing                                                | 137 739          | 200 000             | 118 846           | 8 106              | 56 726             | 95 494             | (38 768)            | -41%            | 118 846            |
| Internally generated funds                               | 162 937          | 261 795             | 234 652           | 20 475             | 91 866             | 153 880            | (62 013)            | -40%            | 234 652            |
| <b>Total sources of capital funds</b>                    | <b>421 989</b>   | <b>599 345</b>      | <b>524 513</b>    | <b>39 195</b>      | <b>245 064</b>     | <b>385 425</b>     | <b>(140 361)</b>    | <b>-36%</b>     | <b>524 513</b>     |
| <b>Financial position</b>                                |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                     | 2 176 951        | 894 865             | 949 340           |                    | 2 603 571          |                    |                     |                 | 949 340            |
| Total non current assets                                 | 6 291 425        | 6 680 375           | 6 635 247         |                    | 6 345 020          |                    |                     |                 | 6 635 247          |
| Total current liabilities                                | 1 641 165        | 486 366             | 497 570           |                    | 1 640 086          |                    |                     |                 | 497 570            |
| Total non current liabilities                            | 827 907          | 1 076 572           | 995 417           |                    | 827 907            |                    |                     |                 | 995 417            |
| <b>Community wealth/Equity</b>                           | <b>5 999 305</b> | <b>6 012 302</b>    | <b>6 091 081</b>  |                    | <b>6 630 482</b>   |                    |                     |                 | <b>6 091 081</b>   |
| <b>Cash flows</b>                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                           | 1 812 697        | 461 634             | 604 922           | 144 306            | 1 521 205          | 276 697            | (1 244 509)         | -450%           | 2 594 070          |
| Net cash from (used) investing                           | (422 339)        | (689 247)           | (603 189)         | (44 704)           | (330 684)          | 445 507            | 776 191             | 174%            | 603 189            |
| Net cash from (used) financing                           | (137 446)        | 200 000             | 118 846           | -                  | -                  | -                  | -                   | -               | 118 846            |
| <b>Cash/cash equivalents at the month/year end</b>       | <b>2 129 573</b> | <b>593 861</b>      | <b>742 051</b>    | <b>-</b>           | <b>2 519 118</b>   | <b>1 343 677</b>   | <b>(1 175 441)</b>  | <b>-87%</b>     | <b>4 644 701</b>   |
| <b>Debtors &amp; creditors analysis</b>                  | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                              |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                   | 97 913           | 16 444              | 10 263            | 6 050              | 8 474              | 4 480              | 29 797              | 275 478         | 448 900            |
| <b>Creditors Age Analysis</b>                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                          | 18 938           | -                   | -                 | -                  | -                  | -                  | -                   | -               | 18 938             |

# MONTHLY BUDGET STATEMENT FOR APRIL 2025

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

| 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 |
| <b>Revenue - Functional</b>                |     |                 |                     |                 |                |               |               |              | %            |                    |
| <i>Governance and administration</i>       |     | 664 483         | 649 367             | 659 517         | 45 003         | 600 134       | 446 879       | 153 255      | 34%          | 659 517            |
| Executive and council                      |     | 846             | 987                 | 987             | 8              | 722           | 636           | 86           | 14%          | 987                |
| Finance and administration                 |     | 663 637         | 648 380             | 658 530         | 44 996         | 599 412       | 446 244       | 153 168      | 34%          | 658 530            |
| Internal audit                             |     | -               | -                   | -               | -              | -             | -             | -            | -            | -                  |
| <i>Community and public safety</i>         |     | 194 078         | 220 431             | 230 908         | 4 107          | 157 075       | 154 515       | 2 561        | 2%           | 230 908            |
| Community and social services              |     | 21 350          | 17 872              | 22 008          | 2 362          | 20 440        | 17 320        | 3 120        | 18%          | 22 008             |
| Sport and recreation                       |     | 746             | 257                 | 257             | 56             | 759           | 58            | 700          | 1200%        | 257                |
| Public safety                              |     | 161 542         | 180 261             | 180 261         | 875            | 127 897       | 119 947       | 7 950        | 7%           | 180 261            |
| Housing                                    |     | 10 440          | 22 041              | 28 382          | 814            | 7 979         | 17 189        | (9 210)      | -54%         | 28 382             |
| Health                                     |     | -               | -                   | -               | -              | -             | -             | -            | -            | -                  |
| <i>Economic and environmental services</i> |     | 104 683         | 120 984             | 129 444         | 11 770         | 91 327        | 105 616       | (14 289)     | -14%         | 129 444            |
| Planning and development                   |     | 87 028          | 106 067             | 100 379         | 9 315          | 72 527        | 80 345        | (7 818)      | -10%         | 100 379            |
| Road transport                             |     | 16 733          | 13 422              | 27 570          | 2 448          | 18 297        | 25 145        | (6 848)      | -27%         | 27 570             |
| Environmental protection                   |     | 922             | 1 494               | 1 494           | 7              | 504           | 127           | 377          | 297%         | 1 494              |
| <i>Trading services</i>                    |     | 1 502 751       | 1 640 495           | 1 701 295       | 130 570        | 1 397 814     | 1 221 016     | 176 798      | 14%          | 1 701 295          |
| Energy sources                             |     | 965 506         | 1 122 237           | 1 176 737       | 83 080         | 942 797       | 821 219       | 121 578      | 15%          | 1 176 737          |
| Water management                           |     | 220 201         | 215 225             | 221 225         | 26 714         | 201 789       | 170 332       | 31 457       | 18%          | 221 225            |
| Waste water management                     |     | 170 215         | 159 519             | 164 819         | 12 523         | 138 739       | 115 379       | 23 360       | 20%          | 164 819            |
| Waste management                           |     | 146 830         | 143 514             | 138 514         | 8 252          | 114 489       | 114 086       | 403          | 0%           | 138 514            |
| <i>Other</i>                               | 4   | -               | -                   | -               | -              | -             | -             | -            | -            | -                  |
| <b>Total Revenue - Functional</b>          | 2   | 2 465 994       | 2 631 276           | 2 721 163       | 191 451        | 2 246 351     | 1 928 026     | 318 325      | 17%          | 2 721 163          |
| <b>Expenditure - Functional</b>            |     |                 |                     |                 |                |               |               |              |              |                    |
| <i>Governance and administration</i>       |     | 311 209         | 353 721             | 362 751         | 34 115         | 239 287       | 269 902       | (30 615)     | -11%         | 362 751            |
| Executive and council                      |     | 31 667          | 33 196              | 33 164          | 2 667          | 24 104        | 26 981        | (2 876)      | -11%         | 33 164             |
| Finance and administration                 |     | 273 426         | 314 934             | 324 083         | 31 089         | 210 608       | 238 457       | (27 849)     | -12%         | 324 083            |
| Internal audit                             |     | 6 117           | 5 591               | 5 504           | 358            | 4 574         | 4 464         | 110          | 2%           | 5 504              |
| <i>Community and public safety</i>         |     | 462 724         | 518 969             | 556 713         | 29 327         | 318 595       | 319 215       | (621)        | 0%           | 556 713            |
| Community and social services              |     | 46 533          | 55 692              | 56 466          | 3 176          | 36 096        | 46 405        | (10 310)     | -22%         | 56 466             |
| Sport and recreation                       |     | 60 833          | 75 133              | 77 513          | 4 266          | 50 120        | 63 306        | (13 185)     | -21%         | 77 513             |
| Public safety                              |     | 322 791         | 345 534             | 368 363         | 17 090         | 199 171       | 171 529       | 27 642       | 16%          | 368 363            |
| Housing                                    |     | 32 566          | 42 611              | 54 371          | 4 795          | 33 208        | 37 975        | (4 768)      | -13%         | 54 371             |
| Health                                     |     | -               | -                   | -               | -              | -             | -             | -            | -            | -                  |
| <i>Economic and environmental services</i> |     | 150 714         | 228 743             | 194 927         | 10 704         | 127 343       | 157 456       | (30 113)     | -19%         | 194 927            |
| Planning and development                   |     | 66 937          | 84 954              | 81 354          | 5 254          | 63 311        | 67 105        | (3 795)      | -6%          | 81 354             |
| Road transport                             |     | 68 522          | 124 698             | 93 805          | 4 416          | 50 895        | 74 979        | (24 083)     | -32%         | 93 805             |
| Environmental protection                   |     | 15 255          | 19 092              | 19 768          | 1 034          | 13 137        | 15 372        | (2 235)      | -15%         | 19 768             |
| <i>Trading services</i>                    |     | 1 318 542       | 1 410 302           | 1 408 452       | 149 000        | 1 081 042     | 1 087 829     | (6 787)      | -1%          | 1 408 452          |
| Energy sources                             |     | 773 628         | 839 839             | 833 327         | 65 298         | 673 222       | 685 562       | (12 339)     | -2%          | 833 327            |
| Water management                           |     | 188 776         | 178 797             | 203 261         | 46 037         | 146 153       | 149 246       | (3 093)      | -2%          | 203 261            |
| Waste water management                     |     | 186 738         | 230 551             | 204 528         | 19 464         | 150 141       | 152 960       | (2 820)      | -2%          | 204 528            |
| Waste management                           |     | 169 400         | 161 114             | 167 336         | 18 201         | 111 526       | 100 061       | 11 465       | 11%          | 167 336            |
| <i>Other</i>                               |     | -               | -                   | -               | -              | -             | -             | -            | -            | -                  |
| <b>Total Expenditure - Functional</b>      | 3   | 2 243 190       | 2 511 734           | 2 522 843       | 223 145        | 1 766 266     | 1 834 403     | (68 136)     | -4%          | 2 522 843          |
| <b>Surplus/ (Deficit) for the year</b>     |     | 222 805         | 119 542             | 198 320         | (31 694)       | 480 085       | 93 623        | 386 461      | 413%         | 198 320            |

Table C2: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure in the standard classifications which are the government finance statistics functions and sub-functions. The main functions are Governance and Administration; Community and Public safety; Economic and Environmental services; and Trading Services.

# MONTHLY BUDGET STATEMENT FOR APRIL 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) - M10 April

| 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 % |
| 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          | 2 183          | 20 928        | 27 068        | (6 140)      | -22,7%         |
| Vote 3 - INFRASTRUCTURE SERVICES           |  |     | 1 593 728       | 1 748 089           | 1 817 349       | 140 965        | 1 475 630     | 1 316 626     | 159 004      | 12,1%          |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |  |     | 184 560         | 199 917             | 204 053         | 3 300          | 149 600       | 137 453       | 12 147       | 8,8%           |
| Vote 5 - CORPORATE SERVICES                |  |     | 12 856          | 12 642              | 12 792          | 942            | 12 132        | 7 334         | 4 798        | 65,4%          |
| Vote 6 - FINANCIAL SERVICES                |  |     | 651 637         | 636 725             | 646 725         | 44 062         | 588 061       | 439 545       | 148 516      | 33,8%          |
| 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           | 2 721 163       | 191 451        | 2 246 351     | 1 928 026     | 318 325      | 16,5%          |
| Expenditure by Vote                        |  | 1   |                 |                     |                 |                |               |               |              |                |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER   |  |     | 13 630          | 17 203              | 17 694          | 1 173          | 11 592        | 14 515        | (2 923)      | -20,1%         |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES |  |     | 82 395          | 98 091              | 113 805         | 8 749          | 82 473        | 89 282        | (6 809)      | -7,6%          |
| Vote 3 - INFRASTRUCTURE SERVICES           |  |     | 1 427 232       | 1 541 782           | 1 505 712       | 156 069        | 1 158 147     | 1 160 194     | (2 047)      | -0,2%          |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |  |     | 410 086         | 510 981             | 528 743         | 23 258         | 276 620       | 302 178       | (25 559)     | -8,5%          |
| Vote 5 - CORPORATE SERVICES                |  |     | 179 643         | 216 624             | 219 329         | 13 220         | 137 284       | 158 331       | (21 047)     | -13,3%         |
| Vote 6 - FINANCIAL SERVICES                |  |     | 130 204         | 127 053             | 137 559         | 20 676         | 100 150       | 109 902       | (9 752)      | -8,9%          |
| 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       | 223 145        | 1 766 266     | 1 834 403     | (68 136)     | -3,7%          |
| Surplus/ (Deficit) for the year            |  | 2   | 222 815         | 119 542             | 198 320         | (31 694)       | 480 085       | 93 623        | 386 461      | 412,8%         |

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

**MONTHLY BUDGET STATEMENT FOR APRIL 2025**

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

**WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April**

| 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 |
| <b>Revenue</b>                                                    |     |                  |                     |                  |                 |                  |                  |                 |                |                    |
| <b>Exchange Revenue</b>                                           |     | 1 466 933        | 1 610 661           | 1 665 661        | 142 291         | 1 367 968        | 1 247 689        | 120 280         | 10%            | 1 665 661          |
| Service charges - Electricity                                     |     | 874 586          | 1 029 705           | 1 079 705        | 80 864          | 847 808          | 778 323          | 69 484          | 9%             | 1 079 705          |
| Service charges - Water                                           |     | 203 271          | 182 522             | 182 522          | 24 096          | 172 699          | 154 439          | 18 260          | 12%            | 182 522            |
| Service charges - Waste Water Management                          |     | 114 952          | 122 172             | 122 172          | 10 357          | 107 050          | 95 782           | 11 268          | 12%            | 122 172            |
| Service charges - Waste management                                |     | 96 327           | 115 082             | 110 082          | 7 592           | 86 344           | 93 161           | (6 818)         | -7%            | 110 082            |
| Sale of Goods and Rendering of Services                           |     | 25 260           | 24 654              | 24 654           | 2 520           | 23 037           | 17 812           | 5 226           | 29%            | 24 654             |
| Agency services                                                   |     | 3 697            | 3 794               | 3 794            | 358             | 2 839            | 2 158            | 680             | 32%            | 3 794              |
| Interest                                                          |     | -                | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Interest earned from Receivables                                  |     | 23 505           | 18 173              | 18 173           | 1 771           | 20 840           | 15 865           | 4 974           | 31%            | 18 173             |
| Interest earned from Current and Non Current Assets               |     | 57 312           | 44 232              | 54 232           | 5 600           | 51 487           | 44 136           | 7 350           | 17%            | 54 232             |
| Dividends                                                         |     | -                | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Rent on Land                                                      |     | -                | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Rental from Fixed Assets                                          |     | 11 056           | 13 649              | 13 649           | 742             | 10 193           | 8 699            | 1 494           | 17%            | 13 649             |
| Licence and permits                                               |     | 8 149            | 8 386               | 8 386            | 475             | 5 889            | 5 922            | (33)            | -1%            | 8 386              |
| Operational Revenue                                               |     | 48 819           | 47 692              | 47 692           | 7 915           | 39 783           | 31 389           | 8 394           | 27%            | 47 692             |
| <b>Non-Exchange Revenue</b>                                       |     | 887 061          | 921 493             | 920 287          | 39 461          | 805 082          | 574 951          | 230 131         | 40%            | 920 287            |
| Property rates                                                    |     | 484 454          | 509 116             | 509 116          | 38 119          | 454 118          | 318 615          | 135 503         | 43%            | 509 116            |
| Surcharges and Taxes                                              |     | -                | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Fines, penalties and forfeits                                     |     | 166 868          | 163 380             | 163 380          | 25              | 116 789          | 109 274          | 7 515           | 7%             | 163 380            |
| Licence and permits                                               |     | -                | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Transfer and subsidies - Operational                              |     | 230 231          | 245 638             | 244 433          | 980             | 229 242          | 143 984          | 85 259          | 59%            | 244 433            |
| Interest                                                          |     | 4 239            | 3 359               | 3 359            | 337             | 3 840            | 3 079            | 761             | 25%            | 3 359              |
| Fuel Levy                                                         |     | -                | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Operational Revenue                                               |     | -                | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Gains on disposal of Assets                                       |     | 302              | -                   | -                | -               | 1 093            | -                | 1 093           | -              | -                  |
| Other Gains                                                       |     | 966              | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Discontinued Operations                                           |     | -                | -                   | -                | -               | -                | -                | -               | -              | -                  |
| <b>Total Revenue (excluding capital transfers and</b>             |     | <b>2 353 994</b> | <b>2 532 153</b>    | <b>2 585 948</b> | <b>181 752</b>  | <b>2 173 051</b> | <b>1 822 640</b> | <b>350 411</b>  | <b>19%</b>     | <b>2 585 948</b>   |
| <b>Expenditure by Type</b>                                        |     |                  |                     |                  |                 |                  |                  |                 |                |                    |
| Employee related costs                                            |     | 632 279          | 656 455             | 655 857          | 44 062          | 517 010          | 551 504          | (34 494)        | -6%            | 655 857            |
| Remuneration of councillors                                       |     | 22 620           | 23 422              | 23 422           | 1 883           | 19 285           | 19 519           | (234)           | -1%            | 23 422             |
| Bulk purchases - electricity                                      |     | 626 176          | 714 397             | 714 397          | 56 729          | 564 488          | 595 331          | (30 843)        | -5%            | 714 397            |
| Inventory consumed                                                |     | 98 423           | 112 641             | 110 005          | 6 387           | 68 864           | 86 849           | (17 985)        | -21%           | 110 005            |
| Debt impairment                                                   |     | 49 124           | 74 031              | 74 031           | -               | -                | -                | -               | -              | 74 031             |
| Depreciation and amortisation                                     |     | 207 181          | 249 408             | 219 703          | 16 187          | 178 034          | 183 086          | (5 052)         | -3%            | 219 703            |
| Interest                                                          |     | 63 411           | 71 259              | 83 481           | -               | 30 197           | 36 174           | (5 977)         | -17%           | 83 481             |
| Contracted services                                               |     | 278 249          | 297 434             | 320 642          | 19 329          | 174 965          | 224 726          | (49 761)        | -22%           | 320 642            |
| Transfers and subsidies                                           |     | 21 324           | 20 739              | 21 639           | 632             | 16 174           | 17 989           | (1 815)         | -10%           | 21 639             |
| Irrecoverable debts written off                                   |     | 101 630          | 121 383             | 121 383          | 57 824          | 74 430           | 64               | 74 366          | 116257%        | 121 383            |
| Operational costs                                                 |     | 138 791          | 169 885             | 177 601          | 20 114          | 122 033          | 119 162          | 2 871           | 2%             | 177 601            |
| Losses on Disposal of Assets                                      |     | 2 288            | -                   | -                | -               | -                | -                | -               | -              | -                  |
| Other Losses                                                      |     | 1 692            | 680                 | 680              | -               | 787              | -                | -               | -              | 680                |
| <b>Total Expenditure</b>                                          |     | <b>2 243 190</b> | <b>2 511 734</b>    | <b>2 522 843</b> | <b>223 145</b>  | <b>1 765 266</b> | <b>1 834 403</b> | <b>(68 136)</b> | <b>-4%</b>     | <b>2 522 843</b>   |
| <b>Surplus/(Deficit)</b>                                          |     | <b>110 804</b>   | <b>20 419</b>       | <b>63 105</b>    | <b>(41 394)</b> | <b>406 784</b>   | <b>(11 763)</b>  | <b>418 547</b>  | <b>(0)</b>     | <b>63 105</b>      |
| Transfers and subsidies - capital (monetary allocations)          |     | 106 864          | 99 123              | 135 215          | 9 699           | 73 300           | 105 386          | (32 086)        | (0)            | 135 215            |
| Transfers and subsidies - capital (in-kind)                       |     | 5 137            | -                   | -                | -               | -                | -                | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; Income Tax</b> |     | <b>222 805</b>   | <b>119 542</b>      | <b>198 320</b>   | <b>(31 694)</b> | <b>480 085</b>   | <b>93 623</b>    |                 |                | <b>198 320</b>     |
| <b>Surplus/(Deficit) after income tax</b>                         |     | <b>222 805</b>   | <b>119 542</b>      | <b>198 320</b>   | <b>(31 694)</b> | <b>480 085</b>   | <b>93 623</b>    |                 |                | <b>198 320</b>     |
| Share of Surplus/Deficit attributable to Joint Venture            |     | -                | -                   | -                | -               | -                | -                |                 |                | -                  |
| Share of Surplus/Deficit attributable to Minorities               |     | -                | -                   | -                | -               | -                | -                |                 |                | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>             |     | <b>222 805</b>   | <b>119 542</b>      | <b>198 320</b>   | <b>(31 694)</b> | <b>480 085</b>   | <b>93 623</b>    |                 |                | <b>198 320</b>     |
| Share of Surplus/Deficit attributable to Associate                |     | -                | -                   | -                | -               | -                | -                |                 |                | -                  |
| Intercompany/Parent subsidiary transactions                       |     | -                | -                   | -                | -               | -                | -                |                 |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>                            |     | <b>222 805</b>   | <b>119 542</b>      | <b>198 320</b>   | <b>(31 694)</b> | <b>480 085</b>   | <b>93 623</b>    |                 |                | <b>198 320</b>     |

# MONTHLY BUDGET STATEMENT FOR APRIL 2025

## 3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 30 April 2025. It should be noted that the figures relate to billed revenue and not cash collected.

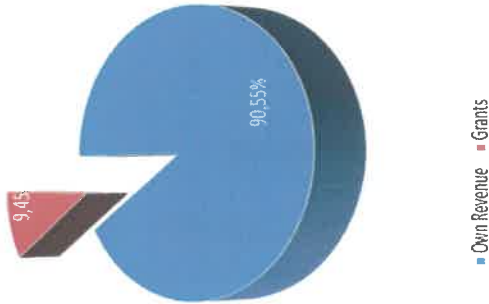
## Operating Revenue by Source:

| R thousand                                                           | Original Budget      | Adjusted Budget      | YearTD actual        | YearTD budget        | YTD variance           | Monthly budget     | Monthly actual     | MTD variance       | MTD variance % |
|----------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|--------------------|--------------------|--------------------|----------------|
| <b>Exchange Revenue</b>                                              |                      |                      |                      |                      |                        |                    |                    |                    |                |
| Service charges - Electricity                                        | 1 029 705 173        | 1 079 705 173        | 847 807 516          | 778 323 357          | -69 484 159            | 87 179 269         | 80 863 728         | 6 315 541          | 7,24%          |
| Service charges - Water                                              | 182 522 220          | 182 522 220          | 172 699 125          | 154 438 786          | -18 260 339            | 16 241 913         | 24 086 190         | -7 854 277         | -48,36%        |
| Service charges - Waste Water Management                             | 122 771 630          | 122 771 630          | 107 050 225          | 96 782 374           | -11 267 851            | 9 597 124          | 10 356 856         | -759 732           | -7,92%         |
| Service charges - Waste Management                                   | 115 081 671          | 110 081 671          | 86 343 769           | 93 161 278           | 6 817 509              | 10 008 231         | 7 592 436          | 2 415 795          | 24,14%         |
| Sale of Goods and Rendering of Services                              | 24 653 963           | 24 653 963           | 23 037 495           | 17 811 982           | -5 225 513             | 1 821 487          | 2 519 929          | -698 442           | -38,34%        |
| Agency services                                                      | 3 794 352            | 3 794 352            | 2 838 523            | 2 158 377            | -680 146               | 292 959            | 358 274            | -65 315            | -22,29%        |
| Interest earned from Receivables                                     | 18 172 580           | 18 172 580           | 20 839 558           | 15 865 269           | -4 974 289             | 1 310 074          | 1 770 728          | -460 654           | -35,16%        |
| Interest earned from Current and Non Current Assets                  | 44 232 144           | 54 232 144           | 51 486 792           | 44 136 402           | -7 350 390             | 5 047 870          | 5 600 266          | -552 396           | -10,94%        |
| Rental from Fixed Assets                                             | 13 648 887           | 13 648 887           | 10 192 850           | 8 698 964            | -1 493 886             | 929 110            | 742 378            | 186 732            | 20,10%         |
| Licence and permits                                                  | 8 385 504            | 8 385 504            | 5 889 083            | 5 922 438            | 33 355                 | 678 818            | 475 173            | 203 645            | 30,00%         |
| Operational Revenue                                                  | 47 692 457           | 47 692 457           | 39 783 367           | 31 389 439           | -8 393 928             | 2 518 879          | 7 914 818          | -5 395 939         | -214,22%       |
| <b>Non-Exchange Revenue</b>                                          |                      |                      |                      |                      |                        |                    |                    |                    |                |
| Property rates                                                       | 509 116 169          | 509 116 169          | 454 117 998          | 318 614 668          | -135 503 330           | -                  | 38 119 153         | -38 119 153        | 0,00%          |
| Fines, penalties and forfeits                                        | 163 379 995          | 163 379 995          | 116 789 212          | 109 273 892          | -7 515 320             | 11 461 832         | 24 730             | 11 437 102         | 99,78%         |
| Transfer and subsidies - Operational                                 | 245 637 999          | 244 432 599          | 229 242 334          | 143 983 696          | -85 258 638            | 15 271 734         | 979 839            | 14 291 895         | 93,58%         |
| Interest                                                             | 3 358 652            | 3 358 652            | 3 839 814            | 3 078 764            | -761 050               | 279 888            | 337 268            | -57 380            | -20,50%        |
| Gains on disposal of Assets                                          | -                    | -                    | 1 092 933,10         | -                    | -1 092 933,10          | -                  | -                  | -                  | 0,00%          |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>2 532 153 396</b> | <b>2 585 947 996</b> | <b>2 173 050 596</b> | <b>1 822 639 686</b> | <b>-350 410 909,86</b> | <b>162 639 188</b> | <b>181 751 765</b> | <b>-19 112 577</b> | <b>-11,75%</b> |

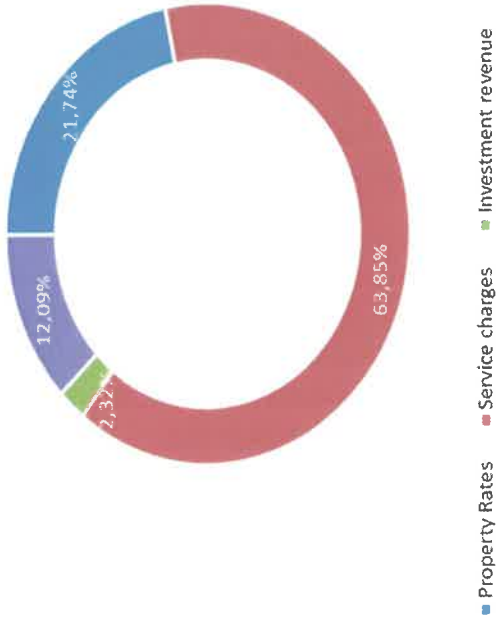
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists mainly of service charges at 63,85% per cent of the R2 341 515 397 own revenue budget.

Funding of the operating 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 R135 503 330 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 R69 484 159 more electricity charges than initially anticipated. The largest over performance variance was noted for Electricity Sales: Time of use tariffs (R51 244 491) and Domestic High: Prepaid (R34 902 204). 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 R18 260 339 more water charges than initially anticipated. The largest over performance variance was noted for Industrial Water (R7 972 051) and Sale: Conventional (R10 165 940). 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 R11 267 851 more sanitation charges than initially anticipated. The largest over performance variance was noted for Industrial Effluent (R3 935 600) and Sanitation Charges (R3 091 827). 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 R7 350 390. The variance is attributed to increases in the interest rates in

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

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 974 289. 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 R5 225 513. 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 R2 212 514 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 R3 214 806 has been noted. This is a result of more requests and payments for received than initially anticipated.

### **3.8 Fines, penalties, and forfeits**

An Overperformance was noted to the amount of R7 515 320. 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 R82 258 638. The overperformance is due to the tranche payments received for gazetted allocations.

MONTHLY BUDGET STATEMENT FOR APRIL 2025

**4. Operating Expenditure**

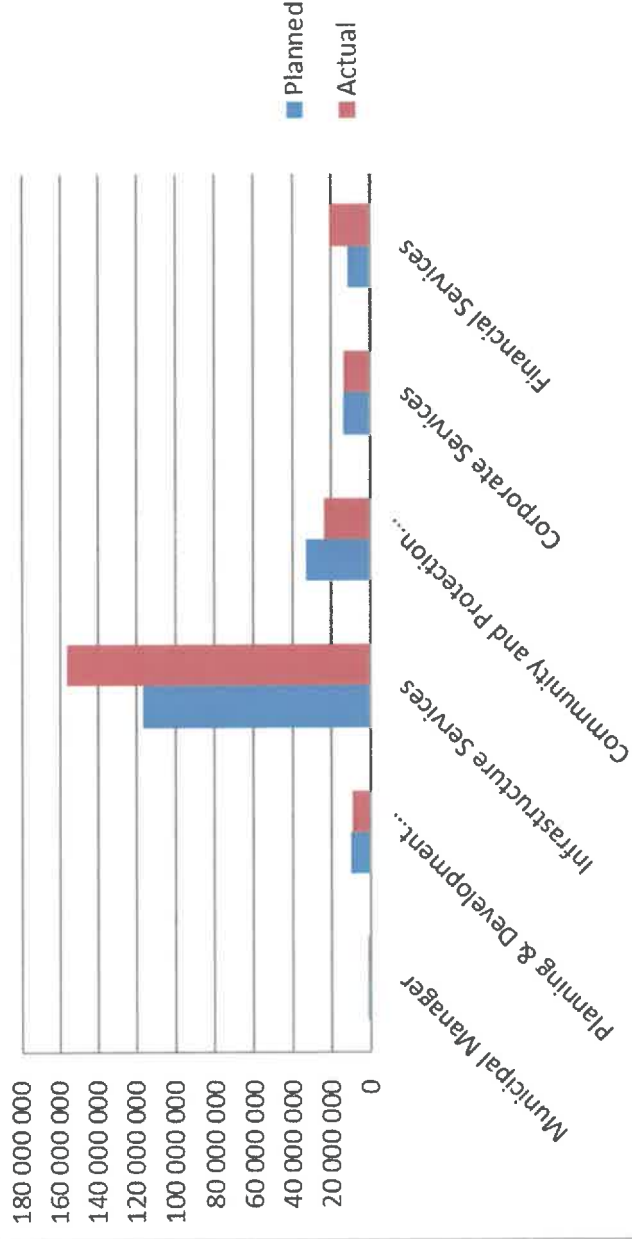
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 April 2025.

**Operating Expenditure (Per Directorate):**

| Directorate                       | Original Budget      | Adjusted Budget      | Year To Date         |                      | April 2025         |                    | April Variance (Actual - Plan) | Variance % |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------------------|------------|
|                                   |                      |                      | Planned              | Actuals              | Planned            | Actuals            |                                |            |
| Municipal Manager                 | 17 202 891           | 17 694 235           | 14 514 983           | 11 591 653           | 1 327 048          | 1 172 652          | (154 397)                      | -12%       |
| Planning & Development Services   | 98 091 073           | 113 805 055          | 89 282 106           | 82 473 087           | 9 832 161          | 8 749 339          | (1 082 822)                    | -11%       |
| Infrastructure Services           | 1 541 782 409        | 1 505 711 818        | 1 160 194 484        | 1 158 147 165        | 116 335 473        | 156 069 403        | 39 733 930                     | 34%        |
| Community and Protection Services | 510 981 472          | 528 743 414          | 302 178 294          | 276 619 734          | 32 471 722         | 23 258 154         | (9 213 568)                    | -28%       |
| Corporate Services                | 216 623 591          | 219 329 450          | 158 330 882          | 137 284 352          | 13 238 492         | 13 219 532         | (18 960)                       | 0%         |
| Financial Services                | 127 052 696          | 137 558 959          | 109 901 799          | 100 150 121          | 11 171 027         | 20 676 410         | 9 505 383                      | 85%        |
| <b>TOTALS</b>                     | <b>2 511 734 132</b> | <b>2 522 842 931</b> | <b>1 834 402 550</b> | <b>1 766 266 112</b> | <b>184 375 924</b> | <b>223 145 490</b> | <b>38 769 566</b>              | <b>21%</b> |

MONTHLY BUDGET STATEMENT FOR APRIL 2025

## Operational Expenditure- April 2025



## **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 R89 282 106 of the amended budget. The year- to- date actual expenditure incurred amounted to R82 473 087 which resulted in an underperformance of R6 809 019. 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 R1 152 240 of the amended budget. The year-to-date actual expenditure incurred amounted to R459 922. The user department indicated that the tender for the local spatial development framework did not meet the specifications and was therefore cancelled. The funds will not be spent during the current financial year, and the tender will be re-submitted for the 2025/2026 financial year.

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

The user department planned to spend R4 264 869 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 286 688. Orders to the amount of R2 601 470 have been loaded onto the financial system. The user department indicated that they are currently busy with maintenance on various housing stock and the removal of the roof.

#### **4.1.3 Expenditure: Contracted Services: Contractors: Management of Informal Settlements**

The user department planned to spend R5 724 696 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 877 424. Orders to the amount of R1 370 793 have been loaded onto the financial system. The user department indicated that the multi-year service tender has been approved, and they will commence with the demolishing of structures and the moving of the eighty-five families to the identified sites.

#### **4.1.4 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 they are awaiting invoices from the service provider which will be submitted for payment.

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

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 consultants have been appointed to conduct a conditional assessment.

### **4.2 Infrastructure Services**

The Infrastructure Services directorate planned to spend R1 160 194 484 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 158 147 165 which resulted in an underperformance of R2 047 319. The items that attributed to the underperformance are as follows:

#### **4.2.1 Expenditure: Contracted Services: Outsourced Services: Refuse Removal (Landfill Site)**

The user department planned to spend R19 688 301 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 359 865. Orders to the amount of R6 475 217 have been loaded onto the financial system. The user department indicated that the invoice for April 2025 will be submitted for payment in May 2025.

### **4.3 Community and Protection Services**

The Community and Protection Services directorate planned to spend R302 178 294 of the amended budget. The year-to-date actual expenditure incurred amounted to R276 619 734 which resulted in an underperformance of R25 558 560. 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

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

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 801 815. 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 to a suitable venue.

### **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 921 860 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 293 853. Orders to the amount of R891 839 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 R13 098 552 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 April 2025 from the service provider and the invoice for March 2025 has been submitted for payment.

### **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: Contracted Services: Outsourced Services: Security Services**

The user department planned to spend R43 116 608 of the amended budget. The year-to-date actual expenditure incurred amounted to R39 534 061. Orders to the amount of

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

R12 703 316 have been loaded onto the financial system. The user department indicated that invoices has been sent back to the services provider due to errors, the invoices have been received and submitted for payment. An improvement will be seen in the next reporting period.

### **4.3.7 Expenditure: Inventory Consumed: Consumables: Zero Rated (Law enforcement)**

The user department planned to spend R2 075 160 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 169 217. The user department indicated that at least 7 vehicles were disposed and/or written off, hence the expenditure is less than anticipated.

## **4.4 Corporate Services**

The Corporate Services directorate planned to spend R158 330 882 of the amended budget. The year-to-date actual expenditure incurred amounted to R137 284 352 which resulted in an underperformance of R21 046 531. 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 218 051 of the budget. The year-to-date actual expenditure incurred amounted to R841 059. Orders to the amount of R570 289 have been loaded onto the financial system. The user department indicated that most projects have been completed and the remaining funds will be a saving.

### **4.4.2 Expenditure: Operational Cost: Ward Committees**

The user department planned to spend R791 985 of the amended budget. The year-to-date actual expenditure incurred amounted to R595 950. 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 (Property Management)**

The user department planned to spend R933 107 of the amended budget. The year-to-date actual expenditure incurred amounted to R664 752. 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 R109 901 799 of the budget. The year-to-date actual expenditure incurred amounted to R100 150 121 which resulted in an underperformance of R9 751 678. The items that attributed to the underperformance are as follows:

### **4.5.1 Expenditure: Contracted Services: Contractors: Tracing Agents and Debt Collectors**

The user department planned to spend R1 140 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 536. The user department indicated that the debt and credit control module has been implemented in the financial system and that the funds will be shifted to other operational requirements.

### **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 that prefer 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: Operational Cost: Communication: Postage/Stamps/Franking Machines**

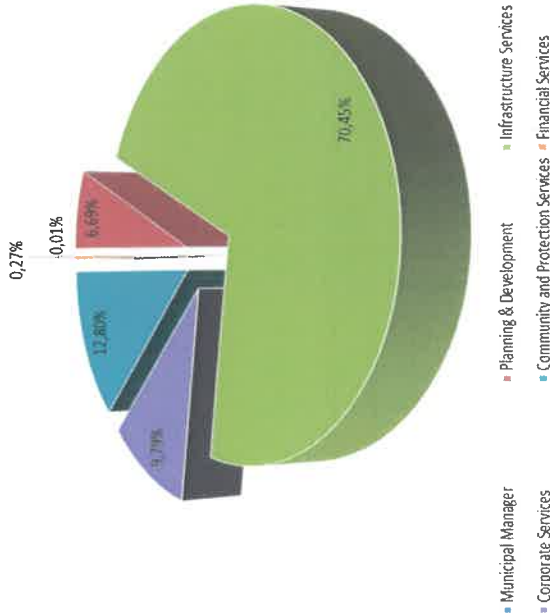
The user department planned to spend R1 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R769 268. The user department indicated that due to changes in the Municipal Property Rates Act (MPRA), general valuation notices have been e-mailed and not posted as done in the past. The municipality is continuously trying to move to e-mailing and SMS, thus postage fees will decrease.

5 Capital Expenditure

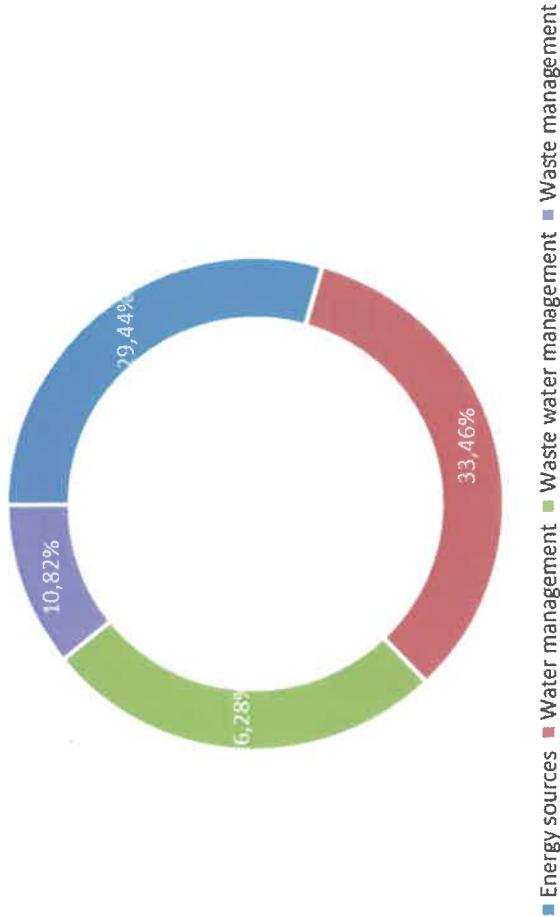
Stellenbosch municipality vested most of the 2024/25 capital budget in trading services (R260 056 699 or 49.58 per cent of the R524 512 559 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management (R87 012 401 or 33.46 per cent of the R260 056 699 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR APRIL 2025

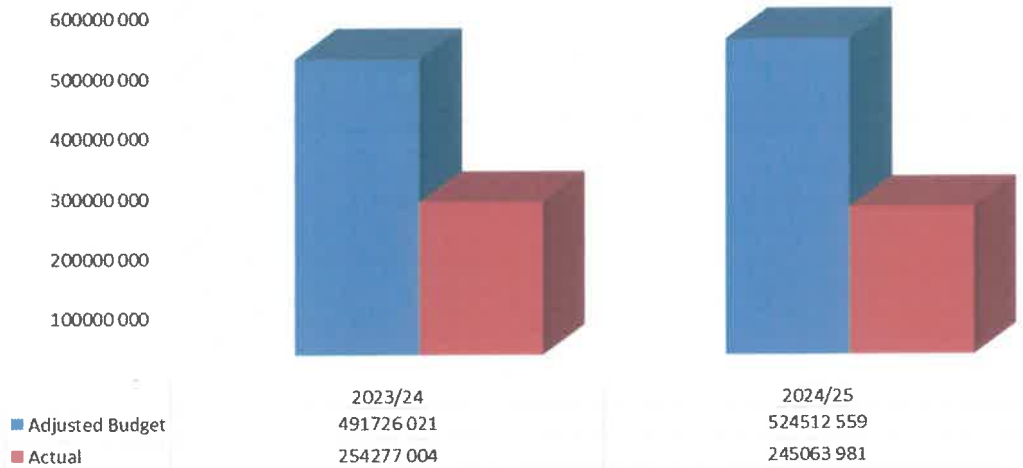
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 April 2025.

|                                   | Adjusted Budget | Capital Expenditure |                       |             |                     |             | Actuals +<br>Commitments &<br>Provisional |
|-----------------------------------|-----------------|---------------------|-----------------------|-------------|---------------------|-------------|-------------------------------------------|
|                                   |                 | Year To Date Budget | Actual<br>Expenditure | Commitments | Provisional<br>Cost |             |                                           |
| Directorate                       |                 |                     |                       |             |                     |             |                                           |
| Municipal Manager                 | 40 000          | 39 401              | 38 473                | 1 297       | -                   | 39 770      |                                           |
| Planning & Development            | 35 083 324      | 21 683 616          | 12 049 381            | 10 617 216  | 3 301 491           | 25 968 089  |                                           |
| Infrastructure Services           | 369 515 692     | 293 990 792         | 194 181 014           | 125 051 783 | 9 388 922           | 328 621 719 |                                           |
| Corporate Services                | 51 356 523      | 25 699 010          | 20 987 416            | 24 057 785  | 435 654             | 45 480 855  |                                           |
| Community and Protection Services | 67 117 020      | 43 335 641          | 16 501 091            | 26 141 280  | 2 983 379           | 45 625 750  |                                           |
| Financial Services                | 1 400 000       | 677 008             | 1 306 605             | 65 728      | 1 300               | 1 373 633   |                                           |
| TOTALS                            | 524 512 559     | 385 425 468         | 245 063 981           | 185 935 089 | 16 110 746          | 447 109 816 |                                           |

|  | Balance                            |            | Year To Date<br>Actual Spent | Year To Date<br>Actual +<br>Commitments | Year To Date<br>Actual +<br>Commitments +<br>Provisional |
|--|------------------------------------|------------|------------------------------|-----------------------------------------|----------------------------------------------------------|
|  | Budget - (Actual<br>+ Comm + Prov) |            |                              |                                         |                                                          |
|  |                                    | 230        | 96,18%                       | 99,43%                                  | 99,43%                                                   |
|  |                                    | 9 115 235  | 34,35%                       | 64,61%                                  | 74,02%                                                   |
|  |                                    | 40 893 973 | 52,55%                       | 86,39%                                  | 88,93%                                                   |
|  |                                    | 5 875 668  | 40,87%                       | 87,71%                                  | 88,56%                                                   |
|  |                                    | 21 491 270 | 24,59%                       | 63,53%                                  | 67,98%                                                   |
|  |                                    | 26 367     | 93,33%                       | 98,02%                                  | 98,12%                                                   |
|  |                                    | 77 402 743 | 46,72%                       | 82,17%                                  | 85,24%                                                   |

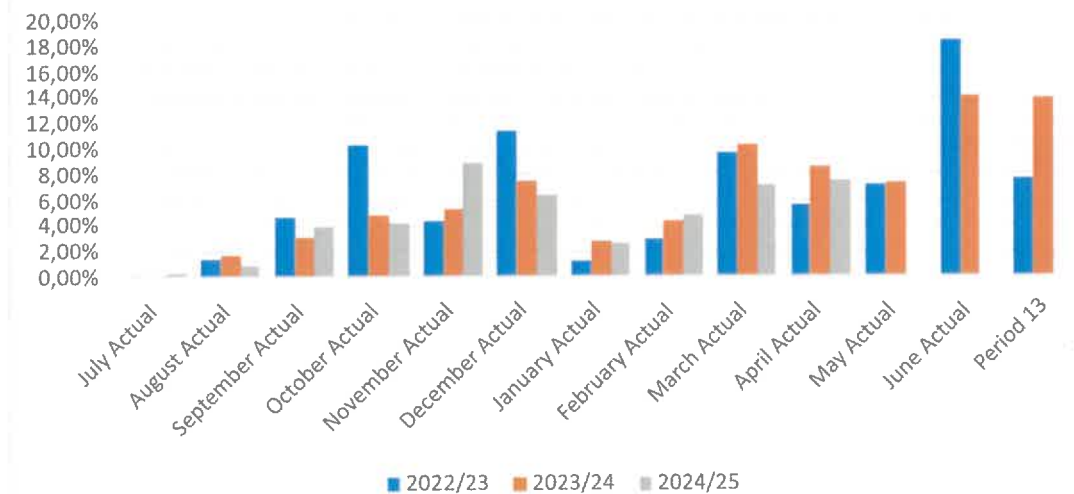
## MONTHLY BUDGET STATEMENT FOR APRIL 2025

### Year-On-Year Capital Comparison



| Detail          | 2023/24     | 2024/25     |
|-----------------|-------------|-------------|
| Adjusted Budget | 491 726 021 | 524 512 559 |
| Actual          | 254 277 004 | 245 063 981 |
| Actual % Spent  | 51,71%      | 46,72%      |

### 3 Year Monthly Capital Expenditure



| Financial years | July Actual | August Actual | September Actual | October Actual | November Actual | December Actual | January Actual | February Actual | March Actual | April Actual | May Actual | June Actual | Period 13 | Final Adjustment budget |
|-----------------|-------------|---------------|------------------|----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|------------|-------------|-----------|-------------------------|
| 2022/23         | 0,02%       | 1,31%         | 4,64%            | 10,30%         | 4,37%           | 11,47%          | 1,20%          | 3,00%           | 9,67%        | 5,68%        | 7,11%      | 18,49%      | 7,71%     | 378 709 141,00          |
| 2023/24         | 0,00%       | 1,74%         | 3,03%            | 4,83%          | 5,33%           | 7,53%           | 2,73%          | 4,35%           | 10,37%       | 8,58%        | 7,28%      | 14,04%      | 13,88%    | 491 726 021,00          |
| 2024/25         | 0,35%       | 0,95%         | 3,86%            | 4,12%          | 8,95%           | 6,36%           | 2,59%          | 4,88%           | 7,12%        | 7,47%        |            |             |           | 524 512 559,00          |

# MONTHLY BUDGET STATEMENT FOR APRIL 2025

**Table C5: Monthly Budget Statement – Capital Expenditure**

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

| 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 |
| <b>R thousands</b>                                                                                                 | <b>1</b>   |                 |                     |                 |                |                |                |                  |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                        | <b>2</b>   |                 |                     |                 |                |                |                |                  |                |                    |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER                                                                           |            | 39              | 40                  | 40              | 3              | 38             | 39             | (1)              | -2%            | 40                 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES                                                                         |            | 3 726           | 18 294              | 33 758          | 2 736          | 11 318         | 19 839         | (8 521)          | -43%           | 33 758             |
| Vote 3 - INFRASTRUCTURE SERVICES                                                                                   |            | 353 580         | 444 684             | 360 796         | 23 602         | 190 555        | 286 079        | (95 524)         | -33%           | 360 796            |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES                                                                         |            | 26 587          | 54 148              | 47 917          | 2 250          | 13 503         | 30 133         | (16 631)         | -55%           | 47 917             |
| Vote 5 - CORPORATE SERVICES                                                                                        |            | 29 161          | 56 420              | 51 277          | 9 560          | 20 967         | 25 619         | (4 632)          | -18%           | 51 277             |
| Vote 6 - FINANCIAL SERVICES                                                                                        |            | 1 404           | 100                 | 122             | -              | 98             | 96             | 2                | 3%             | 122                |
| 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]                                                                                        |            | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>                                                                        | <b>4,7</b> | <b>414 497</b>  | <b>573 686</b>      | <b>493 909</b>  | <b>38 150</b>  | <b>236 501</b> | <b>361 806</b> | <b>(125 305)</b> | <b>-35%</b>    | <b>493 909</b>     |
| <b>Single Year expenditure appropriation</b>                                                                       | <b>2</b>   |                 |                     |                 |                |                |                |                  |                |                    |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER                                                                           |            | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES                                                                         |            | 556             | 1 950               | 1 326           | 81             | 731            | 1 844          | (1 114)          | -60%           | 1 326              |
| Vote 3 - INFRASTRUCTURE SERVICES                                                                                   |            | 2 115           | 4 800               | 8 720           | -              | 3 626          | 7 911          | (4 286)          | -54%           | 8 720              |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES                                                                         |            | 3 610           | 17 609              | 19 200          | 923            | 2 998          | 13 202         | (10 204)         | -77%           | 19 200             |
| Vote 5 - CORPORATE SERVICES                                                                                        |            | 1 039           | -                   | 80              | -              | -              | 80             | (80)             | -100%          | 80                 |
| Vote 6 - FINANCIAL SERVICES                                                                                        |            | 494             | 1 300               | 1 279           | 41             | 1 208          | 581            | 627              | 108%           | 1 279              |
| 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]                                                                                        |            | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <b>Total Capital single-year expenditure</b>                                                                       | <b>4</b>   | <b>7 814</b>    | <b>25 659</b>       | <b>30 604</b>   | <b>1 045</b>   | <b>8 563</b>   | <b>23 619</b>  | <b>(15 056)</b>  | <b>-64%</b>    | <b>30 604</b>      |
| <b>Total Capital Expenditure</b>                                                                                   | <b>3</b>   | <b>422 311</b>  | <b>599 345</b>      | <b>524 513</b>  | <b>39 195</b>  | <b>245 064</b> | <b>385 425</b> | <b>(140 361)</b> | <b>-36%</b>    | <b>524 513</b>     |
| <b>Capital Expenditure - Functional Classification</b>                                                             |            |                 |                     |                 |                |                |                |                  |                |                    |
| <b>Governance and administration</b>                                                                               |            | <b>37 522</b>   | <b>57 860</b>       | <b>52 797</b>   | <b>9 603</b>   | <b>22 332</b>  | <b>26 415</b>  | <b>(4 083)</b>   | <b>-15%</b>    | <b>52 797</b>      |
| Executive and council                                                                                              |            | 39              | 40                  | 40              | 3              | 38             | 39             | (1)              | -2%            | 40                 |
| Finance and administration                                                                                         |            | 37 484          | 57 820              | 52 757          | 9 601          | 22 294         | 26 376         | (4 082)          | -15%           | 52 757             |
| Internal audit                                                                                                     |            | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <b>Community and public safety</b>                                                                                 |            | <b>30 806</b>   | <b>82 931</b>       | <b>95 041</b>   | <b>5 144</b>   | <b>26 966</b>  | <b>58 998</b>  | <b>(32 032)</b>  | <b>-54%</b>    | <b>95 041</b>      |
| Community and social services                                                                                      |            | 11 766          | 39 069              | 35 181          | 1 098          | 5 914          | 20 078         | (14 164)         | -71%           | 35 181             |
| Sport and recreation                                                                                               |            | 8 194           | 13 800              | 17 311          | 314            | 5 335          | 13 292         | (7 957)          | -60%           | 17 311             |
| Public safety                                                                                                      |            | 7 584           | 11 943              | 11 590          | 968            | 4 326          | 6 394          | (2 068)          | -32%           | 11 590             |
| Housing                                                                                                            |            | 3 262           | 18 119              | 30 958          | 2 765          | 11 392         | 19 234         | (7 842)          | -41%           | 30 958             |
| Health                                                                                                             |            | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <b>Economic and environmental services</b>                                                                         |            | <b>90 290</b>   | <b>106 734</b>      | <b>116 618</b>  | <b>8 903</b>   | <b>71 602</b>  | <b>98 503</b>  | <b>(26 901)</b>  | <b>-27%</b>    | <b>116 618</b>     |
| Planning and development                                                                                           |            | 14 453          | 18 131              | 27 522          | 2 129          | 18 860         | 19 911         | (1 051)          | -5%            | 27 522             |
| Road transport                                                                                                     |            | 74 697          | 85 953              | 86 407          | 5 979          | 51 828         | 75 906         | (24 078)         | -32%           | 86 407             |
| Environmental protection                                                                                           |            | 1 140           | 2 650               | 2 689           | 795            | 914            | 2 686          | (1 772)          | -66%           | 2 689              |
| <b>Trading services</b>                                                                                            |            | <b>268 755</b>  | <b>351 820</b>      | <b>260 057</b>  | <b>15 544</b>  | <b>124 163</b> | <b>201 509</b> | <b>(77 346)</b>  | <b>-38%</b>    | <b>260 057</b>     |
| Energy sources                                                                                                     |            | 98 459          | 87 035              | 76 553          | 5 524          | 36 210         | 59 108         | (22 898)         | -39%           | 76 553             |
| Water management                                                                                                   |            | 72 955          | 156 882             | 87 012          | 8 686          | 36 671         | 58 339         | (21 668)         | -37%           | 87 012             |
| Waste water management                                                                                             |            | 20 885          | 77 504              | 68 351          | 387            | 32 533         | 60 446         | (27 913)         | -46%           | 68 351             |
| Waste management                                                                                                   |            | 76 457          | 30 400              | 28 141          | 947            | 18 749         | 23 616         | (4 867)          | -21%           | 28 141             |
| <b>Other</b>                                                                                                       |            | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>-</b>           |
| <b>Total Capital Expenditure - Functional Classification</b>                                                       | <b>3</b>   | <b>427 374</b>  | <b>599 345</b>      | <b>524 513</b>  | <b>39 195</b>  | <b>245 064</b> | <b>385 425</b> | <b>(140 361)</b> | <b>-36%</b>    | <b>524 513</b>     |
| <b>Funded by:</b>                                                                                                  |            |                 |                     |                 |                |                |                |                  |                |                    |
| National Government                                                                                                |            | 86 958          | 72 056              | 100 216         | 7 740          | 58 679         | 79 569         | (20 891)         | -26%           | 100 216            |
| Provincial Government                                                                                              |            | 19 575          | 27 067              | 35 000          | 820            | 14 662         | 22 958         | (8 295)          | -36%           | 35 000             |
| District Municipality                                                                                              |            | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |            | 14 779          | 38 428              | 35 800          | 2 053          | 23 130         | 33 525         | (10 394)         | -31%           | 35 800             |
| <b>Transfers recognised - capital</b>                                                                              |            | <b>121 312</b>  | <b>137 551</b>      | <b>171 015</b>  | <b>10 614</b>  | <b>96 471</b>  | <b>136 051</b> | <b>(39 580)</b>  | <b>-29%</b>    | <b>171 015</b>     |
| <b>Borrowing</b>                                                                                                   | <b>6</b>   | <b>137 739</b>  | <b>200 000</b>      | <b>118 846</b>  | <b>8 106</b>   | <b>56 726</b>  | <b>95 494</b>  | <b>(38 768)</b>  | <b>-41%</b>    | <b>118 846</b>     |
| <b>Internally generated funds</b>                                                                                  |            | <b>162 937</b>  | <b>261 795</b>      | <b>234 652</b>  | <b>20 475</b>  | <b>91 866</b>  | <b>153 880</b> | <b>(62 013)</b>  | <b>-40%</b>    | <b>234 652</b>     |
| <b>Total Capital Funding</b>                                                                                       | <b>7</b>   | <b>421 989</b>  | <b>599 345</b>      | <b>524 513</b>  | <b>39 195</b>  | <b>245 064</b> | <b>385 425</b> | <b>(140 361)</b> | <b>-36%</b>    | <b>524 513</b>     |

## **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 R21 683 616 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 049 381. This resulted in an underperformance of R9 634 235. 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 200 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R142 150. Orders to the amount of R95 141 have been loaded onto the financial system. The user department indicated that the tender would serve at the bid adjudication committee during the first week of May 2025.

#### **5.1.2 Klapmuts La Rochelle (100)**

The user department planned to spend R1 437 500 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 219 385 have been loaded onto the financial system. No expenditure has been incurred to date. The user department indicated that they are awaiting an invoice from the service provider.

#### **5.1.3 Rehabilitation of Langrug Dam and Engineering Services**

The user department planned to spend R2 450 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 702 654 have been loaded onto the financial system. No expenditure has been incurred to date. The user department indicated that a service provider has been appointed to undertake the relocation project.

#### **5.1.5 Kayamandi Hostels**

The user department planned to spend R1 590 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the funds will no longer be utilised during the current financial year as the conditional assessment on the hostels will need to be completed prior to the demolition.

#### **5.1.4 ISSP Kayamandi**

The user department planned to spend R965 360 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender is expected to serve at the Bid evaluation committee for the construction of Basic services. The duration for installation is estimated at twenty days.

### **5.2 Community and Protection Services**

The Directorate planned to spend R43 335 641 of the amended budget. The year-to-date actual expenditure incurred amounted to R16 501 091. This resulted in an underperformance of R26 834 550. 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 R2 400 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that all the bidders for the tender were non-compliant and as a result, the tender has been re-advertised, and the funds will be 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 804 854 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 a service provider has been appointed for the upgrading of the floodlights.

#### **5.2.4 Upgrade Stellenbosch Library**

The user department planned to spend R2 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R 34 690. Orders to the amount of R208 139 have been loaded onto the financial system. The user department indicated that a consultant has been appointed, and the building plans

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

have been submitted. They are currently in the appeal stage for the appointment of a contractor.

### **5.2.5 Vehicle Fleet: Workshop**

The user department planned to spend R1 218 342 of the amended budget. The year-to-date actual expenditure incurred amounted to R794 790. Orders to the amount of R438 941 have been loaded onto the financial system. The user department indicated that the remaining funds will be utilised to supplement a shortfall on another project.

### **5.2.6 Specialized Vehicles: Sports Grounds**

The user department planned to spend R1 200 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R776 394 have been loaded onto the financial system. The user department indicated that the tender for procurement has been approved.

### **5.2.7 Calcatta Memorial Park**

The user department planned to spend R11 526 061 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 191 893. Orders to the amount of R15 808 106 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 grab truck.

### **5.3 Infrastructure Services**

The Directorate planned to spend R293 990 792 of the amended budget. The year-to-date actual expenditure incurred amounted to R194 181 014. This resulted in an underperformance of R99 809 778. 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 R9 800 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R474 449. Orders to the amount of R7 825 550 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 Landfill Gas To Energy**

The user department planned to spend R13 756 458 of the amended budget. The year-to-date expenditure incurred amounted to R10 811 167. Orders to the amount of R4 885 674 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. The year-to-date expenditure incurred amounted to R336 864. 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 Dwarsriver Bulk Supply Augmentation and Network Upgrades**

The user department planned to spend R6 558 045 of the amended budget. The year-to-date expenditure incurred amounted to R3 583 349. Orders to the amount of R5 189 016 have been loaded onto the financial system. The user department indicated that construction has commenced, however, a portion of the funds will be rolled over to the next financial year.

#### **5.3.5 Waterpipe Replacement**

The user department planned to spend R7 982 023 of the amended budget. The year-to-date expenditure incurred amounted to R3 181 117. Orders to the amount of R4 562 807 have been loaded onto the financial system. The user department

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

indicated that the project is currently underway, however, a portion of the funds will be rolled over to the next financial year for the completion of the construction phase of the project.

### **5.3.6 Bulk Water Supply Pipe and Reservoir: Stellenbosch**

The user department planned to spend R26 002 100 of the amended budget. The year-to-date actual expenditure incurred amounted to R16 344 188. Orders to the amount of R20 196 705 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.

### **5.3.7 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.

### **5.3.8 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 250 362. Orders to the amount of R2 636 301 have been loaded onto the financial system. The user department indicated that the project is currently underway.

### **5.3.9 Upgrade of WWTW Wemmershoek**

The user department planned to spend R34 301 707 of the amended budget. The year-to-date actual expenditure incurred amounted to R17 068 826. Orders to the amount of R22 063 851 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.

### **5.3.10 Lanquedoc Access road and Bridge**

The user department planned to spend R27 050 074 of the amended budget. The year-to-date actual expenditure incurred amounted to R21 519 917. Orders to the amount of R6 980 082 have been loaded onto the financial system. The user department indicated that service providers have been appointed, and construction is currently in progress. They envisage completion in September 2025.

## **5.4 Corporate Services**

The Directorate planned to spend R25 669 010 of the amended budget. The year-to-date actual expenditure incurred amounted to R20 987 416. This resulted in an underperformance of R4 711 594. The projects that attributed to the underperformance are as follows:

### **5.4.1 Structural Improvement: General**

The user department planned to spend R5 818 825 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 005 689. Orders to the amount of R3 436 800 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 772 880 of the amended budget. The year-to-date actual expenditure incurred amounted to R54 254. Orders to the amount of R1 977 146 have been loaded onto the financial system. The user department indicated that the contractor is currently on site and they are awaiting an invoice for work already done.

### **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 R2 070 250. Orders to the amount of R14 057 150 have been loaded onto the financial system. The user department indicated that the project is currently in progress, and they are awaiting an invoice for work already done.

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

### Supporting Documentation

### Debtors Age Analysis

### Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

| Description                                                             | NT Code | Budget Year 2024/25 |            |            |             |             |             |              |          |         |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.to Council Policy |
|-------------------------------------------------------------------------|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|---------|--------------------|----------------------------------------------|--------------------------------------------|
|                                                                         |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total   | Total over 90 days |                                              |                                            |
| R thousands                                                             |         |                     |            |            |             |             |             |              |          |         |                    |                                              |                                            |
| Debtors Age Analysis by Income Source                                   |         |                     |            |            |             |             |             |              |          |         |                    |                                              |                                            |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200    | 23 054              | 4 814      | 3 529      | 2 060       | 2 251       | 1 806       | 11 123       | 91 286   | 139 924 | 108 527            | -                                            | -                                          |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300    | 56 734              | 4 464      | 3 112      | 1 114       | 452         | 163         | 1 055        | 10 662   | 77 758  | 13 447             | -                                            | -                                          |
| Receiv ables from Non-exchange Transactions - Property Rates            | 1400    | 20 933              | 1 665      | 1 254      | 985         | 1 660       | 613         | 2 844        | 17 922   | 47 876  | 24 024             | -                                            | -                                          |
| Receiv ables from Exchange Transactions - Waste Water Management        | 1500    | 8 125               | 2 120      | 703        | 549         | 882         | 522         | 3 538        | 23 055   | 39 495  | 28 546             | -                                            | -                                          |
| Receiv ables from Exchange Transactions - Waste Management              | 1600    | 5 735               | 2 081      | 1 027      | 881         | 1 114       | 828         | 5 847        | 31 476   | 48 989  | 40 146             | -                                            | -                                          |
| Receiv ables from Exchange Transactions - Property Rental Debtors       | 1700    | 1 015               | 261        | 327        | 249         | 1 153       | 208         | 1 332        | 11 768   | 16 313  | 14 711             | -                                            | -                                          |
| Interest on Arrear Debtor Accounts                                      | 1810    | 145                 | 941        | 175        | 166         | 562         | 214         | 2 119        | 76 634   | 80 955  | 79 695             | -                                            | -                                          |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820    | -                   | -          | -          | -           | -           | -           | -            | -        | -       | -                  | -                                            | -                                          |
| Other                                                                   | 1900    | (17 829)            | 98         | 137        | 46          | 398         | 125         | 1 939        | 12 675   | (2 410) | 15 183             | -                                            | -                                          |
| Total by Income Source                                                  | 2000    | 97 913              | 16 444     | 10 263     | 6 050       | 8 474       | 4 480       | 29 797       | 275 478  | 448 900 | 324 279            | -                                            | -                                          |
| 2023/24 - Totals only                                                   |         |                     |            |            |             |             |             |              |          | -       | -                  |                                              |                                            |
| Debtors Age Analysis by Customer Group                                  |         |                     |            |            |             |             |             |              |          |         |                    |                                              |                                            |
| Organs of State                                                         | 2200    | 6 674               | 1 572      | 347        | 227         | 145         | 132         | 2 261        | 8 556    | 19 914  | 11 321             | -                                            | -                                          |
| Commercial                                                              | 2300    | 34 418              | 4 452      | 3 385      | 1 327       | 690         | 377         | 2 787        | 35 907   | 83 343  | 41 089             | -                                            | -                                          |
| Households                                                              | 2400    | 48 060              | 9 953      | 6 335      | 4 337       | 7 374       | 3 797       | 23 150       | 219 059  | 322 066 | 257 718            | -                                            | -                                          |
| Other                                                                   | 2500    | 8 761               | 468        | 197        | 159         | 266         | 174         | 1 599        | 11 955   | 23 577  | 14 152             | -                                            | -                                          |
| Total by Customer Group                                                 | 2600    | 97 913              | 16 444     | 10 263     | 6 050       | 8 474       | 4 480       | 29 797       | 275 478  | 448 900 | 324 279            | -                                            | -                                          |

### Creditors Age Analysis

### Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

| Description                             | NT Code | Budget Year 2024/25 |                 |                 |                  |                   |                   |                      |                |        |
|-----------------------------------------|---------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|--------|
|                                         |         | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year | Total  |
| R thousands                             |         |                     |                 |                 |                  |                   |                   |                      |                |        |
| Creditors Age Analysis By Customer Type |         |                     |                 |                 |                  |                   |                   |                      |                |        |
| Bulk Electricity                        | 0100    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      |
| Bulk Water                              | 0200    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      |
| PAYE deductions                         | 0300    | 9 325               | -               | -               | -                | -                 | -                 | -                    | -              | 9 325  |
| VAT (output less input)                 | 0400    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      |
| Pensions / Retirement deductions        | 0500    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      |
| Loan repayments                         | 0600    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      |
| Trade Creditors                         | 0700    | 9 613               | -               | -               | -                | -                 | -                 | -                    | -              | 9 613  |
| Auditor General                         | 0800    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      |
| Other                                   | 0900    | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      |
| Total By Customer Type                  | 1000    | 18 938              | -               | -               | -                | -                 | -                 | -                    | -              | 18 938 |

## 7 Investments

| ACC. NR              | BANK      | Type/ Period    | INTEREST RATE | MATURITY DATE | OPENING BALANCE AS AT 1 JULY 2024 | April  |            | TOTAL INVESTMENTS/ WITHDRAWALS | INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW | INTEREST ACCRUED YTD | CLOSING BALANCE YTD |
|----------------------|-----------|-----------------|---------------|---------------|-----------------------------------|--------|------------|--------------------------------|-------------------------------------------------|----------------------|---------------------|
|                      |           |                 |               |               |                                   | INVEST | WITHDRAWAL |                                |                                                 |                      |                     |
|                      | ABSA BANK |                 |               |               |                                   |        |            |                                |                                                 |                      |                     |
| 93-6748-9415         | A#9415    | CALL            | 7,000%        |               | 56 294 418,72                     |        |            | (611 464,15)                   | 397 669,61                                      | 4 817 988,86         | 60 500 943,94       |
| 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     |                                   |        |            | (4 477 890,41)                 | -                                               | 4 477 890,41         | 0,00                |
| 20-8179-5573         | A#5573    | FIXED/9 MTHS    | 8,820%        | 10-Jul-25     |                                   |        |            | 159 153 479,00                 | 1 153 753,71                                    | 7 845 525,25         | 166 999 004,25      |
|                      |           |                 |               |               | 223 577 794,07                    |        |            | (17 369 081,04)                | 1 551 423,32                                    | 21 291 234,66        | 227 499 948,20      |
|                      | 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     |                                   |        |            | (2 193 075,34)                 | -                                               | 2 193 075,34         | 0,00                |
| 03/7881123974/...036 | N#036     | FIXED / 12 MTHS | 8,695%        | 31-Mar-25     | 188 007 063,50                    |        |            | 200 000 000,00                 | 1 429 315,07                                    | 2 048 684,93         | 202 048 684,93      |
|                      |           |                 |               |               |                                   |        |            | 3 190 787,27                   | 1 429 315,07                                    | 10 850 835,14        | 202 048 685 91,14   |
|                      | SBISA     |                 |               |               |                                   |        |            |                                |                                                 |                      |                     |
| 258489367-041        | S#041     | FIXED 3 MNTHS   | 9,150%        | 12-Sep-24     | 100 426 164,38                    |        |            | (102 256 164,38)               |                                                 | 1 830 000,00         | 0,00                |
| 258489367-042        | S#042     | CALL            | 8,000%        |               |                                   |        |            | 50 000 000,00                  | 319 682,62                                      | 2 179 308,28         | 52 179 308,28       |
| 258489367-043        | S#043     | FIXED 9 MNTHS   | 8,775%        | 10-Sep-25     |                                   |        |            | 40 846 521,00                  | 304 418,49                                      | 2 013 090,01         | 42 859 611,01       |
| 258489367-044        | S#044     | FIXED 5 MNTHS   | 8,650%        | 12-May-25     |                                   |        |            | 100 000 000,00                 | 734 657,53                                      | 3 365 205,48         | 103 365 205,48      |
| 258489367-045        | S#045     | FIXED 5 MNTHS   | 8,550%        | 17-Jun-25     | 100 426 164,38                    |        | -          | 50 000 000,00                  | 363 082,19                                      | 1 253 219,18         | 51 253 219,18       |
|                      |           |                 |               |               |                                   |        |            | 138 590 356,62                 | 1 771 840,84                                    | 10 640 872,95        | 249 657 343,95      |
|                      |           |                 |               |               |                                   |        |            |                                |                                                 |                      |                     |
| INVESTMENT TOTAL     |           |                 |               |               | 512 011 021,95                    |        | -          | 124 412 062,85                 | 4 702 579,23                                    | 47 782 892,74        | 679 205 978,06      |

## Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

| Investments by maturity<br>Name of Institution & Investment ID | Ref | Period of Investment |        | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate - | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|----------------------------------------------------------------|-----|----------------------|--------|--------------------|-----------------------------|---------------------------------|-----------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
|                                                                |     | Yrs                  | Months |                    |                             |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>R thousands</b>                                             |     |                      |        |                    |                             |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| <b>Municipality</b>                                            |     |                      |        |                    |                             |                                 |                 |                         |                      |                           |                 |                         |                                    |                   |                 |
| A#9415                                                         |     | CALL ACCO            |        | Deposits - Ba      | No                          | Yes                             | 7,00%           | No                      | No                   | 30/06/2025                | 60 103          | 398                     |                                    | -                 | 60 501          |
| A#2381                                                         |     | 9M                   |        | Deposits - Ba      | No                          | Yes                             | 9,60%           | No                      | No                   | 07/10/2024                | -               | -                       |                                    | -                 | -               |
| A#3645                                                         |     | 6M                   |        | Deposits - Ba      | No                          | Yes                             | 9,03%           | No                      | No                   | 12/03/2025                | 0               | -                       |                                    | -                 | 0               |
| A#5573                                                         |     | 9M                   |        | Deposits - Ba      | No                          | Yes                             | 8,82%           | No                      | No                   | 10/07/2025                | 165 845         | 1 154                   |                                    | -                 | 166 999         |
| N#032                                                          |     | 1Y                   |        | Deposits - Ba      | No                          | Yes                             | 9,67%           | No                      | No                   | 19/12/2024                | -               | -                       |                                    | -                 | -               |
| N#033                                                          |     | 4M                   |        | Deposits - Ba      | No                          | Yes                             | 9,20%           | No                      | No                   | 18/11/2024                | -               | -                       |                                    | -                 | -               |
| N#034                                                          |     | 6M                   |        | Deposits - Ba      | No                          | Yes                             | 8,85%           | No                      | No                   | 12/03/2025                | 0               | -                       |                                    | -                 | 0               |
| N#036                                                          |     | 1Y                   |        | Deposits - Ba      | No                          | Yes                             | 8,65%           | No                      | No                   | 31/03/2025                | 200 619         | 1 429                   |                                    | -                 | 202 049         |
| S#041                                                          |     | 3M                   |        | Deposits - Ba      | No                          | Yes                             | 9,15%           | No                      | No                   | 12/09/2024                | -               | -                       |                                    | -                 | -               |
| S#042                                                          |     | CALL ACCO            |        | Deposits - Ba      | No                          | Yes                             | 8,00%           | No                      | No                   | 30/06/2025                | 51 860          | 320                     |                                    | -                 | 52 179          |
| S#043                                                          |     | 9M                   |        | Deposits - Ba      | No                          | Yes                             | 8,80%           | No                      | No                   | 10/09/2025                | 42 555          | 304                     |                                    | -                 | 42 860          |
| S#044                                                          |     | 5M                   |        | Deposits - Ba      | No                          | Yes                             | 8,65%           | No                      | No                   | 12/05/2025                | 102 631         | 735                     |                                    | -                 | 103 365         |
| S#045                                                          |     | 5M                   |        | Deposits - Ba      | No                          | Yes                             | 8,65%           | No                      | No                   | 17/06/2025                | 50 880          | 363                     |                                    | -                 | 51 253          |
| -                                                              |     |                      |        |                    |                             |                                 |                 |                         |                      |                           | -               | -                       |                                    | -                 | -               |
| <b>Municipality sub-total</b>                                  |     |                      |        |                    |                             |                                 |                 |                         |                      |                           | 674 503         | 4 703                   |                                    | -                 | 679 206         |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                      |        |                    |                             |                                 |                 |                         |                      |                           | 674 503         | 4 703                   |                                    | -                 | 679 206         |

MONTHLY BUDGET STATEMENT FOR APRIL 2025

**8 Borrowings**

| Lending Institution    | Balance 1/04/2025  | Received April 2025 | Interest Capitalised April 2025 | Capital Repayments April 2025 | Balance 30/04/2025 | 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%      |                       |
| NEBANK @ 9.70%         | 90 838 281         | -                   | -                               | -                             | 90 838 281         | 9,70%      |                       |
| NEBANK @ 8.8%          | 76 356 222         | -                   | -                               | -                             | 76 356 222         | 6,73%      |                       |
| STANDARD BANK @ 11.00% | 121 016 811        | -                   | -                               | -                             | 121 016 811        | 11,00%     |                       |
| NEDBANK @9.69%         | 62 799 757         | -                   | -                               | -                             | 62 799 757         | 9,70%      |                       |
| NEDBANK @10,19%        | 132 864 557        | -                   | -                               | -                             | 132 864 557        | 10,71%     |                       |
| <b>TOTAL</b>           | <b>550 410 456</b> | <b>-</b>            | <b>-</b>                        | <b>-</b>                      | <b>550 410 456</b> |            |                       |

MONTHLY BUDGET STATEMENT FOR APRIL 2025

9 Allocations and grant receipts and expenditure

| OPERATING & CAPITAL GRANTS                                                  | EXPECTED ALLOCATION | UNSPENT CONDITIONAL GRANTS (ROLL OVERS) | TOTAL 2024/25 INCLUSIVE OF ROLL OVER AMOUNTS | CAPITAL DEBTORS  | ACCUMULATE D ACTUAL RECEIPTS | ACCUMULATE D ACTUAL EXPENDITURE | ACTUAL MONTHLY EXPENDITURE | ACTUAL MONTHLY RECEIPTS | REPAYMENT OF GRANT | UNSPENT CONDITIONAL GRANTS | % OF RECEIPTS SPENT TO DATE | % OF GAZETTED ALLOCATION NS SPENT TO DATE |
|-----------------------------------------------------------------------------|---------------------|-----------------------------------------|----------------------------------------------|------------------|------------------------------|---------------------------------|----------------------------|-------------------------|--------------------|----------------------------|-----------------------------|-------------------------------------------|
| Unconditional Grant:Equitable Share                                         | 215 604 000         |                                         | 215 604 000                                  |                  | 215 604 000                  | 127 488 120                     | 11 375 281                 |                         |                    | 88 115 880                 | 59,13%                      | 59,13%                                    |
| <b>Grand Total (Unconditional Grants)</b>                                   | <b>215 604 000</b>  |                                         | <b>215 604 000</b>                           |                  | <b>215 604 000</b>           | <b>127 488 120</b>              | <b>11 375 281</b>          |                         |                    | <b>88 115 880</b>          | <b>59,13%</b>               | <b>59,13%</b>                             |
| EPWP Integrated Grant for Municipalities                                    | 2 021 000           |                                         | 2 021 000                                    |                  | 2 021 000                    | 1 347 979                       | 64 717                     |                         |                    | 673 022                    | 66,70%                      | 66,70%                                    |
| Local Government Financial Management Grant                                 | 1 600 000           |                                         | 1 600 000                                    |                  | 1 600 000                    | 390 569                         | 10 062                     |                         | 102 000            | 1 107 431                  | 22,95%                      | 24,41%                                    |
| Integrated National Electrification Programme (Municipal) Grant             | 5 056 000           |                                         | 5 056 000                                    |                  | 9 556 000                    | 3 649 420                       | 951 314                    |                         |                    | 5 906 580                  | 38,19%                      | 72,18%                                    |
| Integrated Urban Development Grant                                          | 62 301 000          |                                         | 62 301 000                                   |                  | 62 301 000                   | 43 268 628                      | 6 086 593                  |                         |                    | 19 032 372                 | 69,45%                      | 69,45%                                    |
| Energy Efficiency and Demand Side                                           | 5 000 000           |                                         | 5 000 000                                    |                  | 5 000 000                    | 336 864                         | 336 864                    |                         |                    | 4 663 136                  | 6,74%                       | 6,74%                                     |
| Municipal Disaster Response Grant                                           | 6 000 000           | 19 413 122                              | 25 413 122                                   |                  | 6 000 000                    | 13 353 339                      | 514 519                    |                         |                    | 12 059 784                 | 52,55%                      | 52,55%                                    |
| Community Development Workers Operational Support Grant                     | 38 000              |                                         | 38 000                                       |                  | 38 000                       | 26 866                          | 23 786                     |                         |                    | 11 134                     | 70,70%                      | 70,70%                                    |
| Community Library Service Grant                                             | 11 333 000          | 4 136 048                               | 15 469 048                                   |                  | 11 333 000                   | 9 826 458                       | 1 108 735                  |                         | 1 497 032          | 4 145 558                  | 57,92%                      | 63,52%                                    |
| Human Settlements Development Grant                                         | 3 150 000           | 1 679 845                               | 4 829 845                                    | 3 002 348        | 1 882 233                    | 1 491 281                       | 71 055                     |                         |                    | 2 070 797                  | 41,87%                      | 30,88%                                    |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries) | 26 262 000          | 793 904                                 | 27 055 904                                   | 363 114          | 22 467 112                   | 12 994 035                      | 714 513                    |                         |                    | 10 266 981                 | 55,86%                      | 48,03%                                    |
| Title Deeds Restoration Grant                                               | 803 000             |                                         | 803 000                                      |                  | -                            |                                 |                            |                         |                    | -                          | 0,00%                       | 0,00%                                     |
| Municipal Accreditation and Capacity Building Grant                         | 249 000             |                                         | 249 000                                      |                  | 249 000                      | 169 935                         | 21 005                     |                         |                    | 79 065                     | 68,25%                      | 68,25%                                    |
| Integrated Transport Planning                                               | 628 000             |                                         | 628 000                                      |                  | 628 000                      | -                               | -                          |                         |                    | 628 000                    | 0,00%                       | 0,00%                                     |
| Financial Management Capability Grant                                       | 150 000             |                                         | 150 000                                      |                  | 150 000                      | -                               | -                          |                         | 40 000             | 40 000                     | 0,00%                       | 0,00%                                     |
| Maintenance and Construction of Transport Infrastructure                    | 380 000             |                                         | 380 000                                      | 345 000          | 380 000                      | 316 697                         | 14 020                     |                         |                    | 63 303                     | 83,34%                      | 83,34%                                    |
| Regional Socio-Economic Project/Violence through urban upgrading (RSEP/PUU) | 1 500 000           |                                         | 1 500 000                                    |                  |                              |                                 |                            |                         |                    |                            |                             |                                           |
| Cape Winelands District Municipality Grant                                  | 500 000             |                                         | 500 000                                      |                  | 1 500 000                    | 142 150                         | -                          |                         |                    | 1 357 850                  | 9,48%                       | 9,48%                                     |
| Cape Winelands District Municipality Grant Capacity and support             | 150 000             |                                         | 150 000                                      |                  | 1 169 000                    | -                               | -                          |                         |                    | 1 169 000                  | 0,00%                       | 0,00%                                     |
| Provincial Acceleration Grant                                               | 6 400 000           | 360 000                                 | 6 400 000                                    |                  | -                            | -                               | -                          |                         |                    | -                          | 0,00%                       | 0,00%                                     |
| Khaya Lam Free Market Foundation                                            | -                   |                                         | 360 000                                      |                  | 6 400 000                    |                                 |                            |                         |                    | 360 000                    | 0,00%                       | 0,00%                                     |
| <b>Grand total (Conditional Grants)</b>                                     | <b>133 521 000</b>  | <b>26 382 920</b>                       | <b>159 903 920</b>                           | <b>3 710 462</b> | <b>132 524 345</b>           | <b>87 314 220</b>               | <b>9 875 171</b>           |                         | <b>1 639 032</b>   | <b>69 954 013</b>          | <b>55,98%</b>               | <b>54,60%</b>                             |

# MONTHLY BUDGET STATEMENT FOR APRIL 2025

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

| 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       | 2 303         | 216 922      | 9417,8%        | 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         | 1 684         | 337          | 20,0%          | 2 021              |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 550           | 1 600               | 1 600           | -              | 1 600         | 619           | 981          | 158,4%         | 1 600              |
| Integrated Urban Development Grant                                                |     | 2 971           | 2 495               | 2 055           | -              | -             | 1 712         | (1 712)      | -100,0%        | 2 055              |
| Provincial Government:                                                            |     | 12 276          | 23 268              | 22 353          | -              | 18 400        | 16 111        | 2 289        | 14,2%          | 22 353             |
| Community Library Service Grant                                                   |     | 11 252          | 11 333              | 11 333          | -              | 11 333        | 9 964         | 1 369        | 13,7%          | 11 333             |
| Municipal Accreditation and Capacity Building Grant                               |     | 245             | 249                 | 249             | -              | 249           | 217           | 32           | 14,8%          | 249                |
| Title Deeds Restoration Grant                                                     |     | 317             | 803                 | 803             | -              | -             | 665           | (665)        | -100,0%        | 803                |
| Maintenance and Construction of Transport Infrastructure                          |     | -               | 345                 | 380             | -              | 380           | 245           | 135          | 55,3%          | 380                |
| Community Development Workers Operational Support Grant                           |     | 38              | 38                  | 38              | -              | 38            | 29            | 9            | 29,2%          | 38                 |
| Provincial Acceleration Grant                                                     |     | -               | -                   | 6 400           | -              | 6 400         | 3 200         | 3 200        | 100,0%         | 6 400              |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant)                     |     | 244             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Human Settlements Development Grant                                               |     | 180             | 10 500              | 3 150           | -              | -             | 1 791         | (1 791)      | -100,0%        | 3 150              |
| District Municipality:                                                            |     | 378             | 650                 | 800             | -              | 1 169         | 453           | 716          | 158,0%         | 800                |
| Cape Winelands District Municipality Grant Capacity and support                   |     | -               | 150                 | 150             | -              | -             | 78            | (78)         | -100,0%        | 150                |
| Cape Winelands District Municipality Grant                                        |     | 378             | 500                 | 650             | -              | 1 169         | 375           | 794          | 211,7%         | 650                |
| Other grant providers:                                                            |     | 1 249           | -                   | -               | -              | 992           | -             | 992          |                | -                  |
| Departmental Agencies and Accounts                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Foreign Government and International Organisations                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Households                                                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Non-profit Institutions                                                           |     | 258             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Private Enterprises                                                               |     | 991             | -                   | -               | -              | 992           | -             | 992          |                | -                  |
| Public Corporations                                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Higher Educational Institutions                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Parent Municipality / Entity                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Total Operating Transfers and Grants                                              | 5   | 223 431         | 245 638             | 244 433         | -              | 239 786       | 18 867        | 220 919      | 1170,9%        | 26 774             |
| Capital Transfers and Grants                                                      |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                                              |     | 106 572         | 72 056              | 80 802          | -              | 82 857        | 61 335        | 21 522       | 35,1%          | 75 802             |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 20 000          | 5 056               | 9 556           | -              | 9 556         | 12 556        | (3 000)      | -23,9%         | 15 556             |
| Municipal Disaster Relief Grant                                                   |     | 30 132          | -                   | 6 000           | -              | 6 000         | -             | 6 000        |                | -                  |
| Metro Informal Settlements Partnership Grant                                      |     | 56 440          | 62 000              | 60 246          | -              | 62 301        | 48 779        | 13 522       | 27,7%          | 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          | -              | 26 477        | 14 959        | 11 518       | 77,0%          | 28 390             |
| Integrated Transport Planning                                                     |     | -               | 628                 | 628             | -              | 628           | 628           | -            |                | 628                |
| Human Settlements Development Grant                                               |     | 3 784           | 6 389               | -               | -              | 1 882         | -             | 1 882        |                | -                  |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)       |     | 9 099           | 18 550              | 26 262          | -              | 22 467        | 13 131        | 9 336        | 71,1%          | 26 262             |
| Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)      |     | 1 000           | 1 500               | 1 500           | -              | 1 500         | 1 200         | 300          | 25,0%          | 1 500              |
| District Municipality:                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other grant providers:                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Departmental Agencies and Accounts                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Foreign Government and International Organisations                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Households                                                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Non-Profit Institutions                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Private Enterprises                                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Public Corporations                                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Higher Educational Institutions                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Parent Municipality / Entity                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfer from Operational Revenue                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Total Capital Transfers and Grants                                                | 5   | 120 455         | 99 123              | 109 192         | -              | 109 334       | 76 294        | 33 040       | 43,3%          | 104 192            |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS                                              | 5   | 343 886         | 344 761             | 353 625         | -              | 349 120       | 95 161        | 253 959      | 266,9%         | 130 966            |

MONTHLY BUDGET STATEMENT FOR APRIL 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 - M10 April

| 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         | 11 599         | 131 146       | 4 015         | 127 131      | 3166,0%        | (5 676)            |
| Operational Revenue:General Revenue:Equitable Share                               |     | 200 488         | 215 604             | 215 604         | 11 375         | 127 488       | —             | 127 488      |                | —                  |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 4 519           | 2 021               | 2 021           | 65             | 1 348         | 1 684         | (336)        | -20,0%         | (2 021)            |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 448           | 1 600               | 1 600           | 10             | 381           | 619           | (239)        | -38,5%         | (1 600)            |
| Integrated Urban Development Grant                                                |     | 2 971           | 2 495               | 2 055           | 149            | 1 929         | 1 712         | 217          | 12,7%          | (2 055)            |
| Provincial Government:                                                            |     | 12 517          | 23 268              | 22 503          | 1 126          | 10 305        | 16 111        | (5 806)      | -36,0%         | (22 503)           |
| Community Library Service Grant                                                   |     | 11 252          | 11 333              | 11 333          | 1 109          | 9 792         | 9 964         | (173)        | -1,7%          | (11 333)           |
| Municipal Accreditation and Capacity Building Grant                               |     | 245             | 249                 | 249             | (21)           | 170           | 217           | (47)         | -21,6%         | (249)              |
| Title Deeds Restoration Grant                                                     |     | 317             | 803                 | 803             | —              | —             | 665           | (665)        | -100,0%        | (803)              |
| Maintenance and Construction of Transport Infrastructure                          |     | —               | 345                 | 380             | 14             | 317           | 245           | 72           | 29,4%          | (380)              |
| WC Financial Management Support Grant                                             |     | 241             | —                   | 150             | —              | —             | —             | —            |                | (150)              |
| Community Development Workers Operational Support Grant                           |     | 38              | 38                  | 38              | 24             | 27            | 29            | (3)          | -8,7%          | (38)               |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant)                     |     | 244             | —                   | —               | —              | —             | —             | —            |                | —                  |
| Provincial Acceleration Grant                                                     |     | —               | —                   | 6 400           | —              | —             | 3 200         | (3 200)      | -100,0%        | (6 400)            |
| Human Settlements Development Grant                                               |     | 180             | 10 500              | 3 150           | —              | —             | 1 791         | (1 791)      | -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              | —                   | —               | 7              | 95            | —             | 95           |                | —                  |
| Departmental Agencies and Accounts                                                |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Foreign Government and International Organisations                                |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Households                                                                        |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Non-profit Institutions                                                           |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Private Enterprises                                                               |     | 97              | —                   | —               | 7              | 95            | —             | 95           |                | —                  |
| Public Corporations                                                               |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Higher Educational Institutions                                                   |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Parent Municipality / Entity                                                      |     | —               | —                   | —               | —              | —             | —             | —            |                | —                  |
| Total operating expenditure of Transfers and Grants:                              |     | 222 160         | 245 638             | 244 433         | 12 732         | 141 546       | 20 579        | 120 967      | 587,8%         | (28 829)           |
| Capital expenditure of Transfers and Grants                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                                              |     | 87 158          | 72 056              | 80 802          | 7 226          | 45 325        | 55 335        | (10 010)     | -18,1%         | (69 802)           |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 20 000          | 5 056               | 9 556           | 951            | 3 649         | 6 556         | (2 907)      | -44,3%         | (9 556)            |
| Municipal Disaster Relief Grant                                                   |     | 10 719          | —                   | 6 000           | —              | —             | —             | —            |                | —                  |
| Metro Informal Settlements Partnership Grant                                      |     | 56 440          | 62 000              | 60 246          | 5 938          | 41 339        | 48 779        | (7 440)      | -15,3%         | (60 246)           |
| Energy Efficiency and Demand Side Management Grant                                |     | —               | 5 000               | 5 000           | 337            | 337           | —             | 337          |                | —                  |
| Provincial Government:                                                            |     | 19 138          | 27 067              | 35 000          | 715            | 12 342        | 46 851        | (34 509)     | -73,7%         | (60 413)           |
| Library Services: Conditional Grant                                               |     | 203             | —                   | 4 136           | —              | —             | 2 000         | (2 000)      | -100,0%        | (4 136)            |
| Human Settlement Development Grant                                                |     | 1 890           | 6 389               | 1 680           | —              | —             | 1 290         | (1 290)      | -100,0%        | (1 680)            |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)       |     | 9 874           | 18 550              | 27 056          | 715            | 12 200        | 19 320        | (7 120)      | -36,9%         | (27 056)           |
| Integrated Transport Planning                                                     |     | 6 175           | 628                 | 628             | —              | —             | 23 041        | (23 041)     | -100,0%        | (26 041)           |
| Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)      |     | 996             | 1 500               | 1 500           | —              | 142           | 1 200         | (1 058)      | -88,2%         | (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                                 |     | 106 297         | 99 123              | 115 802         | 7 940          | 57 667        | 102 186       | (44 519)     | -43,6%         | (130 215)          |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS                                         |     | 328 457         | 344 761             | 360 235         | 20 672         | 199 214       | 122 766       | 76 448       | 62,3%          | (159 044)          |

## MONTHLY BUDGET STATEMENT FOR APRIL 2025

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

| Description                                               | Ref | Budget Year 2024/25       |                |               |              |                |
|-----------------------------------------------------------|-----|---------------------------|----------------|---------------|--------------|----------------|
|                                                           |     | Approved Rollover 2023/24 | Monthly Actual | YearTD Actual | YTD Variance | YTD Variance % |
| R thousands                                               |     |                           |                |               |              | %              |
| <b>EXPENDITURE</b>                                        |     |                           |                |               |              |                |
| <b>Operating expenditure of Approved Roll-overs</b>       |     |                           |                |               |              |                |
| <b>National Government:</b>                               |     | -                         | -              | -             | -            |                |
| Operational Revenue: General Revenue: Equitable Share     |     |                           | -              | -             | -            |                |
| <b>Provincial Government:</b>                             |     | -                         | -              | -             | -            |                |
| <b>District Municipality:</b>                             |     | -                         | -              | -             | -            |                |
| <b>Other grant providers:</b>                             |     | -                         | -              | -             | -            |                |
| Departmental Agencies and Accounts                        |     |                           | -              | -             | -            |                |
| Foreign Government and International Organisations        |     |                           | -              | -             | -            |                |
| Households                                                |     |                           | -              | -             | -            |                |
| Non-profit Institutions                                   |     |                           | -              | -             | -            |                |
| Private Enterprises                                       |     |                           | -              | -             | -            |                |
| Public Corporations                                       |     |                           | -              | -             | -            |                |
| Higher Educational Institutions                           |     |                           | -              | -             | -            |                |
| Parent Municipality / Entity                              |     |                           | -              | -             | -            |                |
| <b>Total operating expenditure of Approved Roll-overs</b> |     | -                         | -              | -             | -            |                |
| <b>Capital expenditure of Approved Roll-overs</b>         |     |                           |                |               |              |                |
| <b>National Government:</b>                               |     | 19 413                    | 515            | 13 353        | (6 060)      | -31,2%         |
| Municipal Disaster Recovery Grant [Schedule 4B]           |     | 19 413                    | 515            | 13 353        | (6 060)      | -31,2%         |
| <b>Provincial Government:</b>                             |     | 6 610                     | 106            | 2 320         | (8 426)      | -127,5%        |
| Informal Settlement Upgrading Partnership Grant           |     | 794                       | -              | 794           | -            |                |
| Human Settlement Development Grant                        |     | 1 680                     | 71             | 1 491         | (189)        | -11,2%         |
| Library Services: Conditional Grant                       |     | 4 136                     | 35             | 35            | (4 101)      | -99,2%         |
| <b>District Municipality:</b>                             |     | -                         | -              | -             | -            |                |
| <b>Other grant providers:</b>                             |     | -                         | -              | -             | -            |                |
| 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                         |     |                           | -              | -             | -            |                |
| <b>Total capital expenditure of Approved Roll-overs</b>   |     | 26 023                    | 620            | 15 673        | (14 486)     | -55,7%         |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>           |     | 26 023                    | 620            | 15 673        | (14 486)     | -55,7%         |

**MONTHLY BUDGET STATEMENT FOR APRIL 2025**

**10 Employee related costs**

| <b>Employee - Related Costs</b>      | <b>Original Budget</b> | <b>Adjustments Budget</b> | <b>Year-to-date Budget</b> | <b>Year-to-date Actual</b> | <b>% Variance</b> | <b>Monthly Budget</b> | <b>Monthly Actual</b> | <b>% Variance</b> |
|--------------------------------------|------------------------|---------------------------|----------------------------|----------------------------|-------------------|-----------------------|-----------------------|-------------------|
| Basic Salary and Wages               | 380 410 739            | 379 813 257               | 316 046 205                | 323 643 990                | 2%                | 31 648 889            | 31 644 925            | 0%                |
| Bonus                                | 33 175 849             | 33 175 849                | 33 086 108                 | 28 448 000                 | -14%              | 48 665                | 66 930                | 38%               |
| Acting and Post Related Allowances   | 905 064                | 905 064                   | 754 230                    | 428 186                    | -43%              | 75 423                | -21 093               | -128%             |
| Non Structured                       | 43 266 162             | 43 266 162                | 36 055 150                 | 35 531 621                 | -1%               | 3 605 515             | 775 879               | -78%              |
| Standby Allowance                    | 15 740 886             | 15 740 886                | 13 117 420                 | 11 913 839                 | -9%               | 1 311 742             | 178 401               | -86%              |
| Travel or Motor Vehicle              | 13 635 637             | 13 635 637                | 11 350 540                 | 8 465 549                  | -25%              | 1 135 054             | 855 113               | -25%              |
| Accommodation, Travel and Incidental | 487 518                | 487 518                   | 406 260                    | 451 052                    | 11%               | 40 626                | 47 285                | 16%               |
| Bargaining Council                   | 228 516                | 228 516                   | 190 450                    | 261 264                    | 37%               | 19 045                | 26 379                | 39%               |
| Cellular and Telephone               | 3 174 757              | 3 174 757                 | 2 645 680                  | 1 909 241                  | -28%              | 264 568               | 189 722               | -28%              |
| Current Service Cost                 | 6 436 226              | 6 436 226                 | 5 363 520                  | -                          | -100%             | 536 352               | -                     | -100%             |
| Essential User                       | 870 292                | 870 292                   | 725 250                    | 877 927                    | 21%               | 72 525                | 83 142                | 15%               |
| Entertainment                        | -                      | -                         | -                          | -                          | 0%                | -                     | -                     | 0%                |
| Fire Brigade                         | 3 273 647              | 3 273 647                 | 2 728 040                  | 2 335 597                  | -14%              | 272 804               | 11 984                | -96%              |
| Group Life Insurance                 | 6 125 321              | 6 125 321                 | 5 104 460                  | 6 651 165                  | 30%               | 510 446               | 687 140               | 35%               |
| Housing Benefits                     | 3 432 541              | 3 432 541                 | 2 860 490                  | 3 376 015                  | 18%               | 286 049               | 226 523               | -21%              |
| Interest Cost                        | 21 022 581             | 21 022 581                | 17 518 820                 | -                          | 0%                | 1 751 882             | -                     | 0%                |
| Leave Gratuity                       | 7 989 130              | 7 989 130                 | 6 657 600                  | 51 717                     | -99%              | 665 760               | -                     | -100%             |
| Leave Pay                            | -                      | -                         | -                          | -                          | 0%                | -                     | -                     | 0%                |
| Long Term Service Awards             | 2 551 160              | 2 551 160                 | 2 125 970                  | 3 466 827                  | 63%               | 212 597               | 737 776               | 247%              |
| Medical                              | 31 983 830             | 31 983 830                | 26 653 240                 | 26 358 632                 | -1%               | 2 665 324             | 2 764 726             | 4%                |
| Non-pensionable                      | 259 243                | 259 243                   | 216 040                    | 48 628                     | -77%              | 21 604                | 13 042                | -40%              |
| Pension                              | 69 061 237             | 69 061 237                | 57 551 050                 | 53 748 098                 | -7%               | 5 755 105             | 5 486 458             | -5%               |
| Scarcity Allowance                   | 1 611 775              | 1 611 775                 | 1 343 140                  | 1 104 956                  | -18%              | 134 314               | 113 285               | -16%              |
| Shift Additional Remuneration        | 4 893 835              | 4 893 835                 | 4 078 210                  | 3 648 691                  | -11%              | 407 821               | -167 251              | -141%             |
| Structured                           | 2 743 570              | 2 743 570                 | 2 286 310                  | 2 126 990                  | -7%               | 228 631               | 122 627               | -46%              |
| Unemployment Insurance               | 3 175 159              | 3 175 159                 | 2 639 590                  | 2 161 605                  | -18%              | 263 959               | 219 212               | -17%              |
| <b>Totals</b>                        | <b>656 454 675</b>     | <b>655 857 193</b>        | <b>551 503 773</b>         | <b>517 009 587</b>         | <b>-6%</b>        | <b>51 934 700</b>     | <b>44 062 207</b>     | <b>-15%</b>       |

# MONTHLY BUDGET STATEMENT FOR APRIL 2025

## 11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

| Summary of Employee and Councillor remuneration          | Ref | 2023/24         | Budget Year 2024/25 |                 |                |               |               |              |                |                    |
|----------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                          |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                              |     | A               | B                   | C               |                |               |               |              |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b> | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |     | 18 815          | 19 884              | 19 884          | 1 539          | 15 905        | 16 570        | (665)        | -4%            | 19 884             |
| Pension and UIF Contributions                            |     | 518             | 525                 | 525             | 66             | 672           | 437           | 235          | 54%            | 525                |
| Medical Aid Contributions                                |     | 102             | 141                 | 141             | 10             | 83            | 118           | (35)         | -30%           | 141                |
| Motor Vehicle Allowance                                  |     | 961             | 809                 | 809             | (223)          | 575           | 674           | (99)         | -15%           | 809                |
| Cellphone Allowance                                      |     | 2 224           | 2 063               | 2 063           | 490            | 2 050         | 1 719         | 331          | 19%            | 2 063              |
| Housing Allowances                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other benefits and allowances                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Councillors</b>                           |     | 22 620          | 23 422              | 23 422          | 1 883          | 19 285        | 19 519        | (234)        | -1%            | 23 422             |
| <b>% increase</b>                                        | 4   |                 | 3,5%                | 3,5%            |                |               |               |              |                | 3,5%               |
| <b>Senior Managers of the Municipality</b>               | 3   |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |     | 8 420           | 9 053               | 9 053           | 724            | 7 162         | 7 544         | (382)        | -5%            | 9 053              |
| Pension and UIF Contributions                            |     | 728             | 820                 | 820             | 528            | 528           | 684           | (156)        | -23%           | 820                |
| Medical Aid Contributions                                |     | 131             | 143                 | 143             | 82             | 82            | 119           | (37)         | -31%           | 143                |
| Overtime                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Performance Bonus                                        |     | 1 088           | 1 758               | 1 758           | -              | -             | 1 758         | (1 758)      | -100%          | 1 758              |
| Motor Vehicle Allowance                                  |     | 490             | 662                 | 662             | 370            | 372           | 551           | (179)        | -33%           | 662                |
| Cellphone Allowance                                      |     | 245             | 179                 | 179             | 177            | 177           | 149           | 27           | 18%            | 179                |
| Housing Allowances                                       |     | 18              | 21                  | 21              | 12             | 12            | 18            | (6)          | -32%           | 21                 |
| Other benefits and allowances                            |     | 128             | 115                 | 115             | 105            | 105           | 96            | 9            | 9%             | 115                |
| Payments in lieu of leave                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Long service awards                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Entertainment                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Scarcity                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| In kind benefits                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | 11 247          | 12 752              | 12 752          | 1 998          | 8 438         | 10 919        | (2 481)      | -23%           | 12 752             |
| <b>% increase</b>                                        | 4   |                 | 13,4%               | 13,4%           |                |               |               |              |                | 13,4%              |
| <b>Other Municipal Staff</b>                             |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |     | 360 809         | 371 358             | 370 760         | 30 921         | 316 482       | 308 502       | 7 979        | 3%             | 370 760            |
| Pension and UIF Contributions                            |     | 62 388          | 71 416              | 71 416          | 5 178          | 55 382        | 59 507        | (4 125)      | -7%            | 71 416             |
| Medical Aid Contributions                                |     | 29 722          | 32 277              | 32 277          | 2 728          | 26 672        | 26 898        | (226)        | -1%            | 32 277             |
| Overtime                                                 |     | 73 496          | 66 644              | 66 644          | 910            | 53 221        | 55 537        | (2 316)      | -4%            | 66 644             |
| Performance Bonus                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance                                  |     | 9 347           | 12 974              | 12 974          | 485            | 8 093         | 10 799        | (2 706)      | -25%           | 12 974             |
| Cellphone Allowance                                      |     | 2 029           | 2 996               | 2 996           | 13             | 1 732         | 2 496         | (764)        | -31%           | 2 996              |
| Housing Allowances                                       |     | 2 726           | 3 411               | 3 411           | 214            | 3 364         | 2 843         | 521          | 18%            | 3 411              |
| Other benefits and allowances                            |     | 43 288          | 44 627              | 44 627          | 878            | 40 106        | 42 336        | (2 230)      | -5%            | 44 627             |
| Payments in lieu of leave                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Long service awards                                      |     | 5 193           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations                      |     | 32 034          | 37 999              | 37 999          | 738            | 3 519         | 31 666        | (28 147)     | -89%           | 37 999             |
| Entertainment                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Scarcity                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| In kind benefits                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Other Municipal Staff</b>                 |     | 621 033         | 643 703             | 643 105         | 42 064         | 508 571       | 540 584       | (32 013)     | -6%            | 643 105            |
| <b>% increase</b>                                        | 4   |                 | 3,7%                | 3,6%            |                |               |               |              |                | 3,6%               |
| <b>Total Parent Municipality</b>                         |     | 654 899         | 679 877             | 679 279         | 45 945         | 536 294       | 571 022       | (34 728)     | -6%            | 679 279            |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>           |     | 654 899         | 679 877             | 679 279         | 45 945         | 536 294       | 571 022       | (34 728)     | -6%            | 679 279            |
| <b>% increase</b>                                        | 4   |                 | 3,8%                | 3,7%            |                |               |               |              |                | 3,7%               |
| <b>TOTAL MANAGERS AND STAFF</b>                          |     | 632 279         | 656 455             | 655 857         | 44 062         | 517 010       | 551 504       | (34 494)     | -6%            | 655 857            |

12 Projections for the rest of the Financial Year

| Operational Revenue               |              |                |                   |                |                  |                  |                 |                  |               |               |             |             |                  |
|-----------------------------------|--------------|----------------|-------------------|----------------|------------------|------------------|-----------------|------------------|---------------|---------------|-------------|-------------|------------------|
| Directorates                      | July Actuals | August Actuals | September Actuals | October Actual | November Actuals | December Actuals | January Actuals | February Actuals | March Actuals | April Actuals | May Budget  | June Budget | Totals           |
| Municipal Manager                 | -            | -              | -                 | -              | -                | -                | -               | -                | -             | -             | -           | -           | -                |
| Planning and Development          | 1 654 523    | 1 556 850      | 1 411 801         | 2 322 495      | 3 618 895        | 825 583          | 2 503 984       | 2 741 917        | 2 109 227     | 2 182 628     | 6 505 174   | 12 811 026  | 40 244 102,00    |
| Infrastructure Services           | 196 956 416  | 144 727 755    | 147 441 818       | 123 100 405    | 138 438 340      | 168 103 370      | 122 772 480     | 125 320 913      | 167 802 824   | 140 965 478   | 107 821 685 | 229 397 480 | 1 812 848 964,00 |
| Community and Protection Services | 1 292 796    | 2 799 180      | 1 731 393         | 2 287 353      | 1 758 930        | 2 252 335        | 101 593 086     | 29 114 609       | 3 470 272     | 3 299 717     | 14 370 767  | 40 082 720  | 204 053 158,00   |
| Corporate Services                | 1 620 565    | 838 295        | 675 288           | 1 040 766      | 777 088          | 793 502          | 899 391         | 981 955          | 3 563 705     | 941 634       | 1 030 284   | 370 163     | 12 792 310,00    |
| Financial Services                | 148 913 449  | 43 987 191     | 42 879 202        | 46 967 133     | 46 286 647       | 66 361 031       | 42 672 300      | 43 547 954       | 62 384 443    | 44 061 705    | 12 541 439  | 46 122 288  | 646 724 781,00   |
| Grand Total                       | 350 437 749  | 193 909 271    | 194 139 502       | 175 718 151    | 190 879 900      | 238 335 821      | 270 441 241     | 201 707 347      | 239 330 471   | 191 451 162   | 142 269 349 | 328 043 351 | 2 716 663 315,00 |
| Operational Expenditure           |              |                |                   |                |                  |                  |                 |                  |               |               |             |             |                  |
| Directorates                      | July Actuals | August Actuals | September Actuals | October Actual | November Actuals | December Actuals | January Actuals | February Actuals | March Actuals | April Actuals | May Budget  | June Budget | Totals           |
| Municipal Manager                 | 23 588       | 223 379        | 112 350           | 218 427        | 94 182           | 125 942          | 5 344 047       | 4 937 086        | -             | 1 172 652     | 1 134 837   | 4 967 745   | 17 694 235,08    |
| Planning and Development          | 261 118      | 5 849 694      | 1 345 068         | 7 870 059      | 2 327 685        | 991 640          | 24 023 396      | 23 194 673       | 7 860 416     | 8 749 339     | 9 110 915   | 22 221 053  | 113 805 055,00   |
| Infrastructure Services           | 1 417 293    | 151 523 653    | 120 307 533       | 111 202 039    | 80 638 863       | 99 638 969       | 148 736 641     | 181 536 321      | 107 076 451   | 156 069 403   | 106 066 783 | 241 497 870 | 1 505 711 817,64 |
| Community and Protection Services | 1 392 191    | 9 641 457      | 9 836 655         | 11 482 377     | 12 836 510       | 8 163 324        | 83 523 485      | 82 908 731       | 33 576 850    | 23 258 154    | 31 317 681  | 220 805 999 | 528 743 414,36   |
| Corporate Services                | 1 874 646    | 10 452 029     | 6 137 411         | 10 086 437     | 5 843 823        | 3 032 685        | 36 062 678      | 36 364 795       | 14 210 316    | 13 219 532    | 12 209 637  | 69 835 461  | 219 329 449,96   |
| Financial Services                | 9 891 980    | 3 953 724      | 2 751 838         | 5 460 761      | 2 041 045        | 4 774 167        | 27 919 259      | 23 552 986       | -             | 20 676 410    | 9 311 040   | 28 097 797  | 137 558 958,96   |
| Grand Total                       | 14 860 817   | 181 643 936    | 140 490 855       | 146 320 099    | 108 782 107      | 116 726 726      | 325 609 506     | 352 494 592      | 161 191 985   | 223 145 490   | 169 150 894 | 587 425 924 | 2 522 842 931,00 |
| Capital Expenditure               |              |                |                   |                |                  |                  |                 |                  |               |               |             |             |                  |
| Directorates                      | July Actuals | August Actuals | September Actuals | October Actual | November Actuals | December Actuals | January Actuals | February Actuals | March Actuals | April Actuals | May Budget  | June Budget | Totals           |
| Municipal Manager                 | -            | 4 833          | 2 656             | 499            | -                | 27 986           | -               | -                | -             | 2 500         | -           | 1 527       | 40 000,00        |
| Planning and Development          | -            | 8 481          | 493 840           | 192 691        | 921 346          | 495 750          | 857 879         | 508 533          | 5 754 316     | 2 816 544     | 6 630 144   | 16 403 799  | 35 083 324,00    |
| Infrastructure Services           | 2 112 467    | 4 617 482      | 18 598 702        | 19 192 515     | 43 094 000       | 30 375 233       | 9 833 401       | 22 155 818       | 20 599 844    | 23 601 553    | 29 551 669  | 145 783 009 | 369 515 692,00   |
| Community and Protection Services | -            | 325 704        | 1 049 350         | 664 163        | 1 756 174        | 458 879          | 2 640 590       | 442 484          | 5 990 240     | 3 173 508     | 11 073 000  | 39 542 929  | 67 117 020,00    |
| Corporate Services                | -            | 25 505         | 21 241            | 1 496 563      | 1 097 234        | 2 023 030        | 224 693         | 1 502 871        | 5 036 351     | 9 559 930     | 11 221 020  | 19 148 087  | 51 356 523,00    |
| Financial Services                | -            | -              | 82 487            | 86 225         | 51 365           | 1 140            | 12 423          | 1 005 809        | 26 222        | 40 994        | 155 005     | 61 610      | 1 400 000,00     |
| Grand Total                       | 2 112 467    | 4 982 005      | 20 248 275        | 21 632 656     | 46 920 119       | 33 382 018       | 13 568 985      | 25 615 516       | 37 406 972    | 39 194 969    | 58 630 838  | 220 817 740 | 524 512 559,00   |

