



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

JANUARY 2025

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for January 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 January 2025.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 14 February 2025

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

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MONTHLY BUDGET STATEMENT FOR JANUARY 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 JANUARY 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.

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	599 345 303	2 511 734 132	2 532 153 396
Adjustment Budget	514 012 559	2 522 842 931	2 585 947 996
Plan to Date (SDBIP)	177 402 637	1 311 321 709	1 319 458 776
Actual	142 846 525	1 029 434 045	1 570 068 158
Variance to SDBIP	(34 556 112)	(281 887 664)	250 609 382
Year to date % Variance to SDBIP	-19,48%	-21,50%	18,99%

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M07 January

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	484 454	509 116	509 116	37 973	340 225	319 653	20 573	6%	509 116
Service charges	1 289 135	1 450 081	1 495 081	107 459	860 174	765 285	94 889	12%	1 495 081
Investment revenue	57 312	44 232	54 232	5 304	36 302	28 993	7 310	25%	54 232
Transfers and subsidies - Operational	230 231	245 638	244 433	14 323	168 117	111 909	56 208	50%	244 433
Other own revenue	292 862	283 086	283 086	102 057	165 250	93 619	71 630	77%	283 086
Total Revenue (excluding capital transfers and	2 353 994	2 532 153	2 585 948	267 114	1 570 068	1 319 459	250 609	19%	2 585 948
Employee costs	632 279	656 455	655 857	218 968	219 788	395 611	(175 824)	-44%	655 857
Remuneration of Councillors	22 620	23 422	23 422	13 615	13 615	13 663	(48)	-0%	23 422
Depreciation and amortisation	207 181	249 408	219 703	-	72 083	128 160	(56 077)	-44%	219 703
Interest	63 411	71 259	83 481	-	29 982	35 968	(5 985)	-17%	83 481
Inventory consumed and bulk purchases	724 599	827 038	828 932	58 007	459 083	478 857	(19 774)	-4%	828 932
Transfers and subsidies	21 324	20 739	21 639	476	12 745	14 683	(1 938)	-13%	21 639
Other expenditure	571 775	663 413	689 808	34 543	222 137	244 379	(22 242)	-9%	689 808
Total Expenditure	2 243 190	2 511 734	2 522 843	325 610	1 029 434	1 311 322	(281 888)	-21%	2 522 843
Surplus/(Deficit)	110 804	20 419	63 105	(58 495)	540 634	8 137	532 497	6544%	63 105
Transfers and subsidies - capital (monetary allocations)	106 864	99 123	124 715	3 327	43 793	54 039	(10 246)	-19%	124 715
Transfers and subsidies - capital (in-kind)	5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	222 805	119 542	187 820	(55 168)	584 428	62 177	522 251	840%	187 820
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	222 805	119 542	187 820	(55 168)	584 428	62 177	522 251	840%	187 820
Capital expenditure & funds sources									
Capital expenditure	427 374	599 345	514 013	13 569	142 847	177 403	(34 556)	-19%	514 013
Capital transfers recognised	121 312	137 551	160 515	3 327	60 414	76 113	(15 699)	-21%	160 515
Borrowing	137 739	200 000	118 846	4 198	35 395	41 413	(6 017)	-15%	118 846
Internally generated funds	162 937	261 795	234 652	6 044	47 037	59 877	(12 839)	-21%	234 652
Total sources of capital funds	421 989	599 345	514 013	13 569	142 847	177 403	(34 556)	-19%	514 013
Financial position									
Total current assets	2 176 951	894 865	944 660		2 474 272				944 660
Total non current assets	6 291 425	6 680 375	6 624 747		6 343 289				6 624 747
Total current liabilities	1 641 165	486 366	493 409		1 405 409				493 409
Total non current liabilities	827 907	1 076 572	995 417		827 907				995 417
Community wealth/Equity	6 003 838	6 012 302	6 080 581		9 323 787				6 080 581
Cash flows									
Net cash from (used) operating	1 812 697	461 634	594 422	310 501	887 931	96 576	(791 355)	-819%	2 583 570
Net cash from (used) investing	(422 339)	(689 247)	(591 114)	(14 862)	(221 111)	204 023	425 134	208%	591 114
Net cash from (used) financing	(137 446)	200 000	118 846	-	-	-	-	-	118 846
Cash/cash equivalents at the month/year end	2 129 573	593 861	743 626	-	1 995 417	922 073	(1 073 344)	-116%	4 622 126
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	101 598	13 663	9 174	15 348	7 521	-	39 536	296 408	483 250
Creditors Age Analysis									
Total Creditors	26 027	-	-	-	-	-	-	-	26 027

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
<i>Governance and administration</i>		654 483	649 367	659 517	43 572	444 712	414 198	30 514	7%	659 517
Executive and council		846	987	987	87	430	388	42	11%	987
Finance and administration		663 637	648 380	658 530	43 485	444 282	413 810	30 472	7%	658 530
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		194 078	220 431	230 908	103 079	118 680	56 707	61 973	109%	230 908
Community and social services		21 350	17 872	22 008	6 544	10 927	10 454	473	5%	22 008
Sport and recreation		746	257	257	31	131	12	119	985%	257
Public safety		161 542	180 261	180 261	95 232	102 208	40 009	62 200	155%	180 261
Housing		10 440	22 041	28 382	1 272	5 414	6 233	(818)	-13%	28 382
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		104 683	120 984	129 444	4 724	56 250	60 388	(4 137)	-7%	129 444
Planning and development		87 028	106 067	100 379	4 485	44 264	39 882	4 382	11%	100 379
Road transport		16 733	13 422	27 570	453	11 537	20 412	(8 875)	-43%	27 570
Environmental protection		922	1 494	1 494	(214)	449	94	355	376%	1 494
<i>Trading services</i>		1 502 751	1 640 495	1 690 795	119 067	994 219	842 206	152 014	18%	1 690 795
Energy sources		965 506	1 122 237	1 172 237	79 820	683 756	568 660	115 096	20%	1 172 237
Water management		220 201	215 225	215 225	20 136	128 482	105 570	22 911	22%	215 225
Waste water management		170 215	159 519	164 819	10 846	98 016	83 929	14 087	17%	164 819
Waste management		146 830	143 514	138 514	8 264	83 966	84 046	(80)	0%	138 514
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 465 994	2 631 276	2 710 663	270 441	1 613 862	1 373 498	240 363	18%	2 710 663
Expenditure - Functional										
<i>Governance and administration</i>		311 209	353 721	362 783	68 073	132 304	194 548	(62 245)	-32%	362 783
Executive and council		31 667	33 196	33 151	15 147	16 915	19 113	(2 198)	-12%	33 151
Finance and administration		273 426	314 934	324 028	50 859	113 125	171 970	(58 845)	-34%	324 028
Internal audit		6 117	5 591	5 604	2 066	2 263	3 465	(1 202)	-35%	5 604
<i>Community and public safety</i>		462 724	518 969	556 687	81 297	154 004	213 609	(59 605)	-28%	556 687
Community and social services		46 533	55 692	56 688	11 249	18 673	31 898	(13 225)	-41%	56 688
Sport and recreation		60 833	75 133	76 935	16 170	24 021	44 477	(20 456)	-46%	76 935
Public safety		322 791	345 534	368 712	46 463	95 014	113 860	(18 846)	-17%	368 712
Housing		32 566	42 611	54 352	7 415	16 296	23 373	(7 077)	-30%	54 352
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		150 714	228 743	194 520	40 083	66 291	109 913	(43 622)	-40%	194 520
Planning and development		66 937	84 954	81 041	20 257	32 493	48 592	(16 099)	-33%	81 041
Road transport		68 522	124 698	93 704	16 255	27 107	50 946	(23 839)	-47%	93 704
Environmental protection		15 255	19 092	19 775	3 571	6 690	10 375	(3 684)	-36%	19 775
<i>Trading services</i>		1 318 542	1 410 302	1 408 853	136 156	676 836	793 252	(116 417)	-15%	1 408 853
Energy sources		773 628	839 839	833 032	68 917	470 381	482 500	(12 119)	-3%	833 032
Water management		188 776	178 797	205 411	19 764	62 646	109 768	(47 122)	-43%	205 411
Waste water management		186 738	230 551	202 584	24 497	83 210	116 825	(33 615)	-29%	202 584
Waste management		169 400	161 114	167 826	22 978	60 598	84 159	(23 561)	-28%	167 826
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 243 190	2 511 734	2 522 843	325 610	1 029 434	1 311 322	(281 888)	-21%	2 522 843
Surplus/ (Deficit) for the year		222 805	119 542	187 820	(55 168)	584 428	62 177	522 251	840%	187 820

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

MONTHLY BUDGET STATEMENT FOR JANUARY 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) - M07 January

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		23 224	33 903	40 244	2 504	13 894	13 231	663	5,0%	40 244
Vote 3 - INFRASTRUCTURE SERVICES		1 593 728	1 748 089	1 806 849	122 772	1 041 541	895 501	146 040	16,3%	1 806 849
Vote 4 - COMMUNITY AND PROTECTION SERVICES		184 560	199 917	204 053	101 593	113 715	50 569	63 146	124,9%	204 053
Vote 5 - CORPORATE SERVICES		12 856	12 642	12 792	899	6 645	4 933	1 711	34,7%	12 792
Vote 6 - FINANCIAL SERVICES		651 637	636 725	646 725	42 672	438 067	409 264	28 803	7,0%	646 725
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 466 005	2 631 276	2 710 663	270 441	1 613 862	1 373 498	240 363	17,5%	2 710 663
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		13 630	17 203	17 694	5 344	6 142	10 739	(4 597)	-42,8%	17 694
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		82 395	98 091	113 805	24 023	42 669	62 578	(19 909)	-31,8%	113 805
Vote 3 - INFRASTRUCTURE SERVICES		1 427 232	1 541 782	1 505 712	148 737	713 465	840 570	(127 105)	-15,1%	1 505 712
Vote 4 - COMMUNITY AND PROTECTION SERVICES		410 086	510 981	528 743	83 523	136 876	204 587	(67 711)	-33,1%	528 743
Vote 5 - CORPORATE SERVICES		179 643	216 624	219 329	36 063	73 490	111 360	(37 870)	-34,0%	219 329
Vote 6 - FINANCIAL SERVICES		130 204	127 053	137 559	27 919	56 793	81 488	(24 695)	-30,3%	137 559
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 243 190	2 511 734	2 522 843	325 610	1 029 434	1 311 322	(281 888)	-21,5%	2 522 843
Surplus/ (Deficit) for the year	2	222 815	119 542	187 820	(55 168)	584 428	62 177	522 251	839,9%	187 820

Table C3: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure by municipal vote. The municipal directorates are Municipal Manager; Planning 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 JANUARY 2025

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD % Variance	Full Year Forecast
Revenue										
Exchange Revenue		1 466 933	1 610 661	1 665 661	119 899	964 323	853 009	111 314	13%	1 665 661
Service charges - Electricity		874 586	1 029 705	1 079 705	71 649	613 404	538 052	75 352	14%	1 079 705
Service charges - Water		203 271	182 522	182 522	18 701	107 981	95 919	12 062	13%	182 522
Service charges - Waste Water Management		114 952	122 772	122 772	9 361	75 444	67 220	8 224	12%	122 772
Service charges - Waste management		96 327	115 082	110 082	7 747	63 345	64 094	(749)	-1%	110 082
Sale of Goods and Rendering of Services		25 260	24 654	24 654	(71)	15 572	11 861	3 712	31%	24 654
Agency services		3 697	3 794	3 794	203	1 747	1 572	174	11%	3 794
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		23 505	18 173	18 173	2 165	14 697	11 489	3 208	28%	18 173
Interest earned from Current and Non Current Assets		57 312	44 232	54 232	5 304	36 302	28 993	7 310	25%	54 232
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 056	13 649	13 649	790	5 658	5 901	(243)	-4%	13 649
Licence and permits		8 149	8 386	8 386	525	3 872	4 211	(339)	-8%	8 386
Operational Revenue		48 819	47 692	47 692	3 524	26 300	23 697	2 603	11%	47 692
Non-Exchange Revenue		887 061	921 493	920 287	147 215	605 745	466 450	139 295	30%	920 287
Property rates		484 454	509 116	509 116	37 973	340 225	319 653	20 573	6%	509 116
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		166 868	163 380	163 380	94 503	94 669	32 441	62 228	192%	163 380
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		230 231	245 638	244 433	14 323	168 117	111 909	56 208	50%	244 433
Interest		4 239	3 359	3 359	416	2 734	2 448	287	12%	3 359
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		302	-	-	-	-	-	-	-	-
Other Gains		966	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure By type)		2 353 994	2 532 153	2 585 948	267 114	1 570 068	1 319 459	250 609	19%	2 585 948
Expenditure By type										
Employee related costs		632 279	656 455	655 857	218 968	219 788	395 611	(175 824)	-44%	655 857
Remuneration of councillors		22 620	23 422	23 422	13 615	13 615	13 663	(48)	0%	23 422
Bulk purchases - electricity		626 176	714 397	714 397	49 451	409 878	416 732	(6 854)	-2%	714 397
Inventory consumed		98 423	112 641	114 535	8 556	49 206	62 126	(12 920)	-21%	114 535
Debt impairment		49 124	74 031	74 031	-	-	-	-	-	74 031
Depreciation and amortisation		207 181	249 408	219 703	-	72 083	128 160	(56 077)	-44%	219 703
Interest		63 411	71 259	83 481	-	29 982	35 968	(5 985)	-17%	83 481
Contracted services		278 249	297 434	317 903	19 238	117 247	156 425	(39 178)	-25%	317 903
Transfers and subsidies		21 324	20 739	21 639	476	12 745	14 683	(1 938)	-13%	21 639
Irrecoverable debts written off		101 630	121 383	121 383	-	16 590	29	16 561	56142%	121 383
Operational costs		138 791	169 885	175 810	15 305	88 300	87 925	376	0%	175 810
Losses on Disposal of Assets		2 288	-	-	-	-	-	-	-	-
Other Losses		1 692	680	680	-	-	-	-	-	680
Total Expenditure		2 243 190	2 511 734	2 522 843	325 610	1 029 434	1 311 322	(281 888)	-21%	2 522 843
Surplus/(Deficit)		110 804	20 419	63 105	(58 495)	540 634	8 137	532 497	0	63 105
Transfers and subsidies - capital (monetary allocations)		106 864	99 123	124 715	3 327	43 793	54 039	(10 246)	(0)	124 715
Transfers and subsidies - capital (in-kind)		5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		222 805	119 542	187 820	(55 168)	584 428	62 177			187 820
Surplus/(Deficit) after income tax		222 805	119 542	187 820	(55 168)	584 428	62 177			187 820
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		222 805	119 542	187 820	(55 168)	584 428	62 177			187 820
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		222 805	119 542	187 820	(55 168)	584 428	62 177			187 820

MONTHLY BUDGET STATEMENT FOR JANUARY 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 31 January 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 %
Exchange Revenue									
Service charges - Electricity	1 029 705 173	1 079 705 173	613 403 951	538 051 658	-75 352 293	60 335 733	71 649 146	-11 313 413	-18,75%
Service charges - Water	182 522 220	182 522 220	107 981 057	95 919 008	-12 062 049	18 630 555	18 700 877	-70 322	-0,38%
Service charges - Waste Water Management	122 771 630	122 771 630	75 444 288	67 220 337	-8 223 951	8 632 806	9 361 256	-728 450	-8,44%
Service charges - Waste Management	115 081 671	110 081 671	63 344 636	64 094 094	749 458	8 071 727	7 747 337	324 390	4,02%
Sale of Goods and Rendering of Services	24 653 963	24 653 963	15 572 444	11 860 537	-3 711 907	1 452 614	(70 948)	1 523 562	104,88%
Agency services	3 794 352	3 794 352	1 746 910	1 572 459	-174 451	-	203 449	-203 449	0,00%
Interest earned from Receivables	18 172 580	18 172 580	14 697 002	11 488 674	-3 208 328	1 729 518	2 165 427	-435 909	-25,20%
Interest earned from Current and Non Current Assets	44 232 144	54 232 144	36 302 349	28 992 792	-7 309 557	5 047 870	5 303 663	-255 793	-5,07%
Rental from Fixed Assets	13 648 887	13 648 887	5 658 476	5 901 366	242 890	822 124	789 872	32 252	3,92%
Licence and permits	8 385 504	8 385 504	3 871 901	4 210 651	338 750	396 748	525 438	-128 690	-32,44%
Operational Revenue	47 692 457	47 692 457	26 300 073	23 697 463	-2 602 610	683 813	3 523 977	-2 840 164	-415,34%
Non-Exchange Revenue									
Property rates	509 116 169	509 116 169	340 225 498	319 652 789	-20 572 709	35 369 471	37 972 559	-2 603 088	-7,36%
Fines, penalties and forfeits	163 379 995	163 379 995	94 668 921	32 440 625	-62 228 296	9 050	94 502 940	-94 493 890	-1044131,38%
Transfer and subsidies - Operational	245 637 999	244 432 599	168 116 616	111 908 804	-56 207 812	1 401 997	14 322 577	-12 920 580	-921,58%
Interest	3 358 652	3 358 652	2 734 036	2 447 519	-286 517	365 593	416 436	-50 843	-13,91%
Total Revenue (excluding capital transfers and contributions)	2 532 153 396	2 585 947 996	1 570 068 158	1 319 458 776	-250 609 382,37	142 949 619	267 114 007	-124 164 388	-86,86%

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

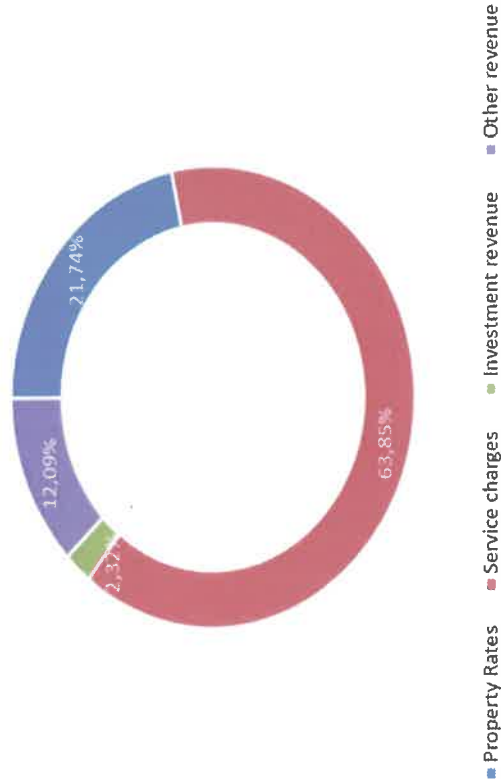
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



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

Composition of own revenue



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an over performance of R20 572 709 for property rates when compared to the year-to-date budget projections as the annual applications do not form part of the monthly budgeted revenue projections.

3.2 Service charges - Electricity

The municipality has billed R75 352 293 more electricity charges than initially anticipated. The largest over performance variance was noted for Electricity Sales: Time of use tariffs (R53 894 367) and Electricity Sales: Domestic High: Conventional (R7 467 842). The over performance is due to a relief from prolonged load shedding outages and an increase in tariffs and demand.

3.3 Service charges - Water revenue

The municipality has billed R12 062 049 more water charges than initially anticipated. The largest over performance variance was noted for Water sale conventional (R6 028 591) and Industrial Water (R6 507 408). 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 R8 223 951 more sanitation charges than initially anticipated. The largest over performance variance was noted for Industrial Effluent (R2 399 765), Sanitation Charges (R3 221 424) and Industrial Effluent (R2 490 031). 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 309 557. The variance is mainly attributed to increases in the interest rates in the past few years and the municipality has also invested additional funds which has resulted in an increase in the earnings from investments.

3.6 Interest earned – outstanding debtors

An over performance was noted for the interest earned on outstanding debtors to the amount of R3 208 328. 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 R3 711 907. The items that attributed to the underperformance are as follows:

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

An over performance of R1 660 863 has been noted. This is a result of more payments being received for encroachments payments being received than initially anticipated.

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

An over performance of R2 034 467 has been noted. This is a result of more requests and payments for received than initially anticipated.

3.8 Fines, penalties, and forfeits

An underperformance was noted to the amount of R62 228 296. 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 R56 207 812. The overperformance is due to the tranche payments received for gazetted allocations.

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

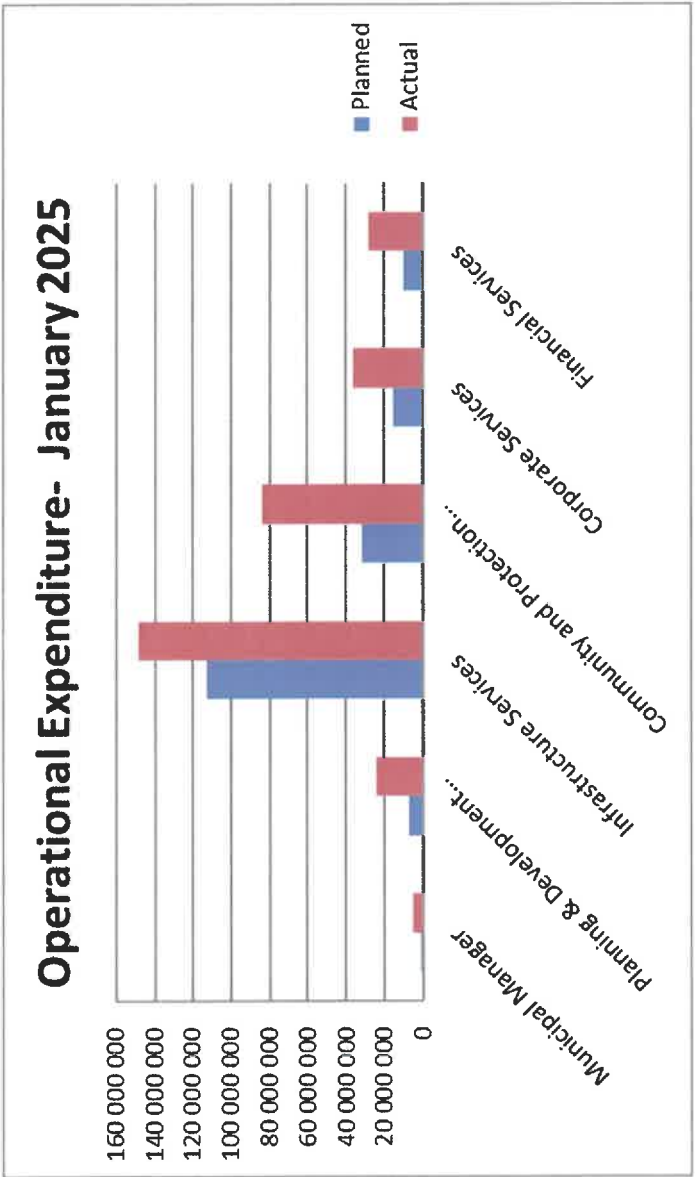
4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 January 2025.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		January 2025		January Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 202 891	17 694 235	10 738 688	6 141 914	1 407 877	5 344 047	3 936 169	280%
Planning & Development Services	98 081 073	113 805 055	62 577 730	42 668 659	7 595 297	24 023 396	16 428 099	216%
Infrastructure Services	1 541 782 409	1 505 711 818	840 570 233	713 484 990	112 839 005	148 736 641	35 897 636	32%
Community and Protection Services	510 981 472	528 743 414	204 587 353	136 875 999	31 736 925	83 523 485	51 786 560	163%
Corporate Services	216 623 591	219 329 450	111 359 590	73 488 708	15 382 379	36 062 678	20 680 299	134%
Financial Services	127 052 696	137 558 959	81 488 114	56 792 775	9 899 592	27 919 259	18 019 667	182%
TOTALS	2 511 734 132	2 522 842 931	1 311 321 709	1 029 434 045	178 861 076	325 609 506	146 748 430	82%

MONTHLY BUDGET STATEMENT FOR JANUARY 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:

Due to system related challenges, amounts relating to employee related costs and councillors' remuneration could not be fully integrated into the financial system. Consequently, the amounts do not reflect in the financial system reports. The actual amounts incurred in relation to employee related costs amount to R302 582 965.

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R62 577 730 of the amended budget. The year- to- date actual expenditure incurred amounted to R42 668 659 which resulted in an underperformance of R19 909 071. 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 425 153 of the amended budget. The year-to-date actual expenditure incurred amounted to R194 870. Orders to the amount of R21 652 have been loaded onto the financial system. The user department indicated that a formal quotation FQ36/25 to undertake Heritage and Visual Impact Assessment for the Jamestown housing project was appointed and the project is currently underway.

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

The user department planned to spend R2 364 869 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 988 427. Orders to the amount of R931 299 have been loaded onto the financial system. The user department indicated that service providers have been appointed and are currently on site, furthermore, a tender for another maintenance portion was advertised and has been appealed. Work will commence dependent on the outcome of the appeal.

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

The user department planned to spend R1 021 993 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 869. Orders to the amount of R967 068 have been loaded onto the financial system. The user department indicated that a formal

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

quotation for the repair of facilities is expected to serve at the bid adjudication committee in February 2025.

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

The user department planned to spend R3 589 185 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 313 163. Orders to the amount of R1 728 930 have been loaded onto the financial system. The user department indicated that the multi-year survey tender has been approved.

4.1.5 Employee related costs

The directorate planned to spend R37 373 989 of the amended budget. The year-to-date actual expenditure incurred amounted to R21 719 149. Expenditure has been incurred but has not yet been fully integrated into the financial system due to system integration challenges.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R840 570 233 of the amended budget. The year-to-date actual expenditure incurred amounted to R713 464 990 which resulted in an underperformance of R127 105 243. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R16 713 152 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 934 394. Orders to the amount of R3 089 758 have been loaded onto the financial system. The user department indicated that invoices from the service providers have been submitted for payment.

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

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 168 000. Orders to the amount of R400 000 have been loaded onto the financial system. The user department indicated that the project is currently underway.

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

The user department planned to spend R15 313 123 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 849 999. Orders to the amount of R10 921 940 have been loaded onto the financial system. The user department indicated that invoices from the service providers have been submitted for payment.

4.2.4 Expenditure: Inventory Consumed: Water

The user department planned to spend R9 878 834 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 177 314. The user department indicated that consumption is dependent on demand and the invoice for January 2025 will be received and paid in February 2025.

4.2.5 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R381 704 043 of the amended budget. The year-to-date actual expenditure incurred amounted to R371 795 626. The user department indicated that the invoice for January 2025 to the amount of R53 022 677 has been received and submitted for payment. An improvement will be seen in the next reporting period.

4.2.6 Employee related costs

The directorate planned to spend R128 553 947 of the amended budget. The year-to-date actual expenditure incurred amounted to R78 269 911. Expenditure has been incurred but has not yet been fully integrated into the financial system due to system integration challenges.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R204 587 353 of the amended budget. The year-to-date actual expenditure incurred amounted to R136 875 999 which resulted in an underperformance of R67 711 354. 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 R1 258 650 of the amended budget. No expenditure has been incurred to date. The user department indicated that service providers for the

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

provision of accredited training have been appointed and have begun with implementation, however the recruitment of youth to participate has been unsuccessful and the process will be redone in February 2025.

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 R4 760 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 702 549. The user department indicated that all category A donations have been made. The application for one Category B donation which is payable on a claims basis was however denied due to access space and a suitable site has not yet been identified.

4.3.3 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R25 116 608 of the amended budget. The year-to-date actual expenditure incurred amounted to R23 844 861. Orders to the amount of R835 940 have been loaded onto the financial system. The user department indicated that the department is awaiting updated invoices from the service provider which were referred back.

4.3.4 Expenditure: Contracted Services: Outsourced Services: Traffic Management

The user department planned to spend R7 698 552 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 145 943. The user department indicated that there was a delay in the payment of invoices due to administrative challenges.

4.3.5 Employee related costs

The directorate planned to spend R123 457 402 of the amended budget. The year-to-date actual expenditure incurred amounted to R75 219 149. Expenditure has been incurred but has not yet been fully integrated into the financial system due to system integration challenges.

4.4 Corporate Services

The Corporate Services directorate planned to spend R111 359 590 of the amended budget. The year-to-date actual expenditure incurred amounted to R73 489 708 which resulted in an underperformance of R37 869 882. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: External Computer Service: System Development

The user department planned to spend R3 948 051 of the budget. The year-to-date actual expenditure incurred amounted to R3 249 781. The user department indicated that invoices have been received and submitted for payment.

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

The user department planned to spend R385 886 of the amended budget. The year-to-date actual expenditure incurred amounted to R19 975. The user department indicated that expenditure is incurred only when needed hence the slow expenditure.

4.4.3 Expenditure: Contracted Services: Outsourced Services: Cleaning Services

The user department planned to spend R1 182 893 of the amended budget. The year-to-date actual expenditure incurred amounted to R438 714. Orders to the amount of R494 392 have been loaded onto the financial system. The user department indicated that a service provider was appointed, and invoices are received monthly.

4.4.4 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R1 222 857 of the budget. The year-to-date actual expenditure incurred amounted to R933 615. The user department indicated that the invoice for January has not yet been paid.

4.4.5 Employee related costs

The directorate planned to spend R55 770 756 of the amended budget. The year-to-date actual expenditure incurred amounted to R16 929 917. Expenditure has been incurred but has not yet been fully integrated into the financial system due to system integration challenges.

4.5 Financial Services

The Financial Services directorate planned to spend R81 488 114 of the budget. The year-to-date actual expenditure incurred amounted to R56 792 775 which resulted in an underperformance of R24 695 339. The items that attributed to the underperformance are as follows:

4.5.1 Employee related costs

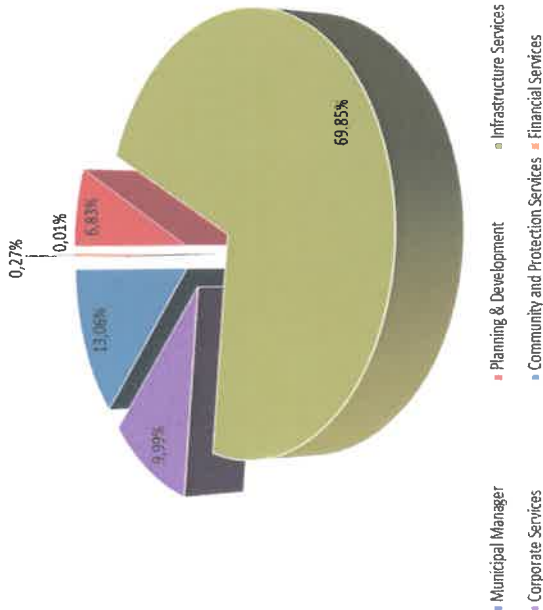
The directorate planned to spend R41 959 586 of the amended budget. The year-to-date actual expenditure incurred amounted to R22 375 318. Expenditure has been incurred but has not yet been fully integrated into the financial system due to system integration challenges.

5 Capital Expenditure

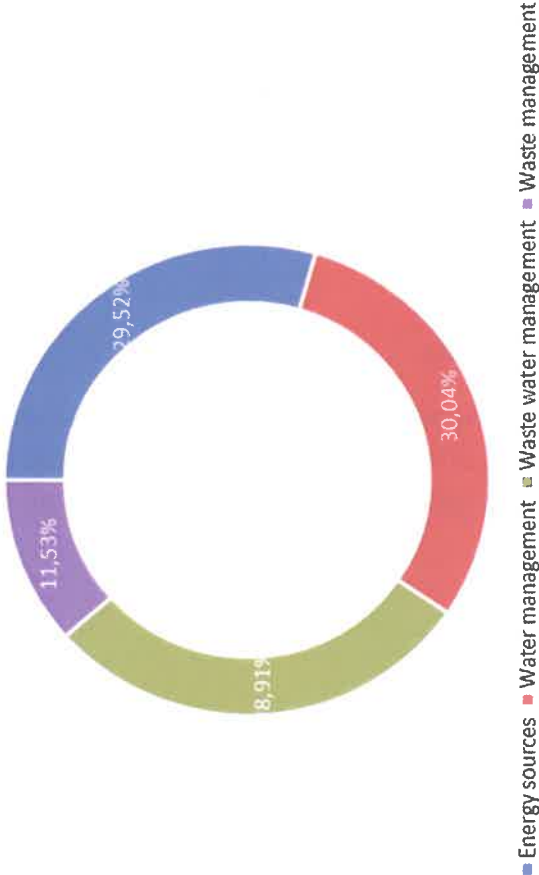
Stellenbosch municipality vested most of the 2024/25 capital budget in trading services (R244 056 699 or 47.48 per cent of the R514 012 559 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management (R73 307 702 or 30.04 per cent of the R244 056 699 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services

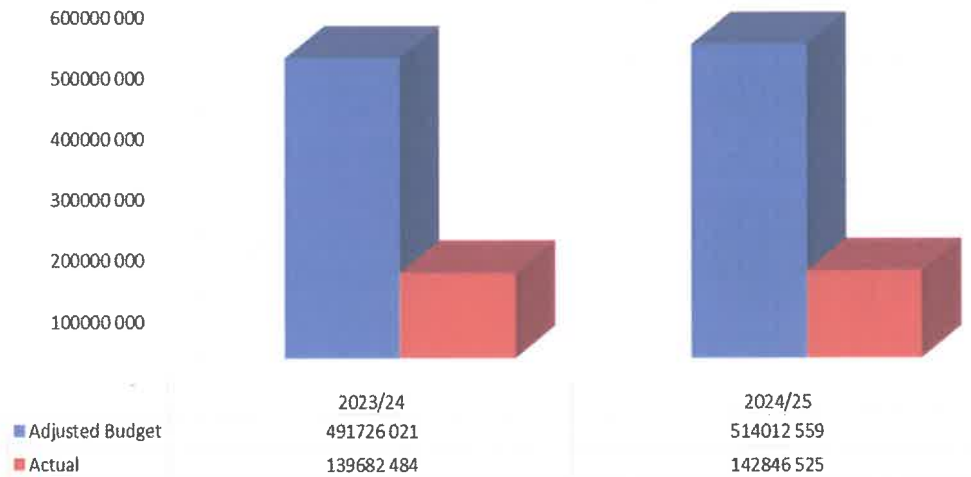


The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 January 2025.

Directorate	Adjusted Budget	Capital Expenditure					Balance Budget - (Actual + Comm + Prov)	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional				
Municipal Manager	40 000	39 401	35 973	3 999	-	39 972	28	89,93%	99,93%	99,93%
Planning & Development	35 083 324	3 367 137	2 969 988	2 631 221	7 060 543	12 661 751	22 421 573	8,47%	15,97%	36,09%
Infrastructure Services	359 015 692	153 788 793	127 823 800	95 838 040	14 657 846	238 319 686	120 696 006	35,60%	62,30%	66,38%
Corporate Services	51 356 523	5 356 510	4 888 265	34 387 168	675 255	39 950 688	11 405 835	9,52%	76,48%	77,79%
Community and Protection Services	67 117 020	14 620 796	6 894 860	12 974 543	1 845 358	21 714 760	45 402 260	10,27%	29,60%	32,35%
Financial Services	1 400 000	230 000	233 640	881 461	53 466	1 168 567	231 433	16,69%	79,65%	83,47%
TOTALS	514 012 559	177 402 637	142 846 525	146 716 431	24 292 468	313 855 424	200 157 135	27,79%	56,33%	61,06%

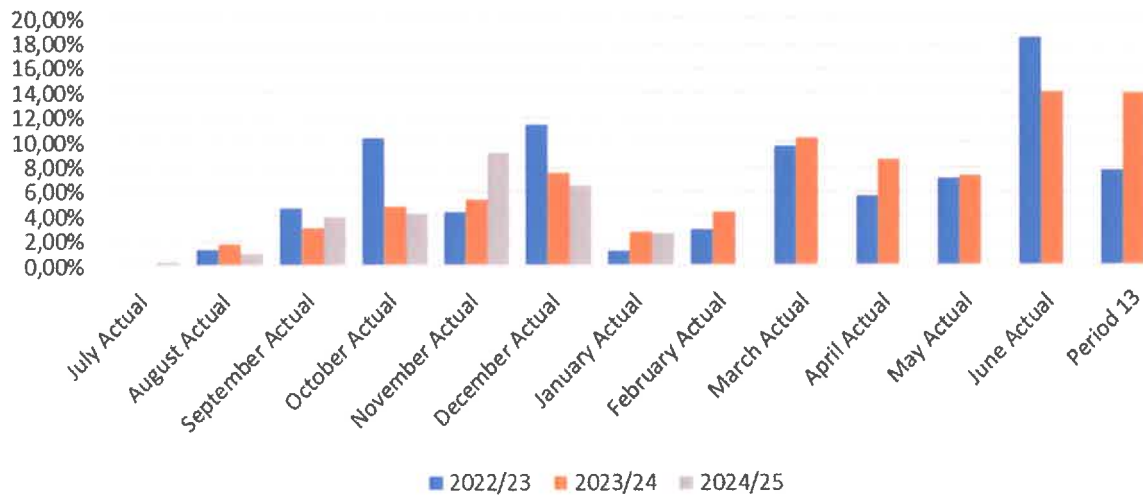
MONTHLY BUDGET STATEMENT FOR JANUARY 2025

Year-On-Year Capital Comparison



Detail	2023/24	2024/25
Adjusted Budget	491 726 021	514 012 559
Actual	139 682 484	142 846 525
Actual % Spent	28,41%	27,79%

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%	0,97%	3,94%	4,21%	9,13%	6,49%	2,64%							514 012 559,00

MONTHLY BUDGET STATEMENT FOR JANUARY 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) - M07 January

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		77	40	40	—	36	39	(3)	-9%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		7 453	18 294	31 758	853	2 450	2 883	(432)	-15%	31 758
Vote 3 - INFRASTRUCTURE SERVICES		707 160	444 684	350 530	9 833	124 925	149 538	(24 613)	-16%	350 530
Vote 4 - COMMUNITY AND PROTECTION SERVICES		53 174	54 148	48 195	2 257	5 146	8 825	(3 679)	-42%	48 195
Vote 5 - CORPORATE SERVICES		58 323	56 420	51 277	225	4 888	5 277	(388)	-7%	51 277
Vote 6 - FINANCIAL SERVICES		2 807	100	100	—	68	60	8	13%	100
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	828 994	573 586	481 900	13 167	137 514	166 622	(29 108)	-17%	481 900
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 111	1 950	3 326	5	520	484	35	7%	3 326
Vote 3 - INFRASTRUCTURE SERVICES		4 229	4 800	8 485	—	2 898	4 251	(1 352)	-32%	8 485
Vote 4 - COMMUNITY AND PROTECTION SERVICES		7 221	17 609	18 922	384	1 749	5 795	(4 047)	-70%	18 922
Vote 5 - CORPORATE SERVICES		2 078	—	80	—	—	80	(80)	-100%	80
Vote 6 - FINANCIAL SERVICES		989	1 300	1 300	12	166	170	(4)	-3%	1 300
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	15 628	25 659	32 113	402	5 333	10 780	(5 448)	-51%	32 113
Total Capital Expenditure	3	844 622	599 345	514 013	13 569	142 847	177 403	(34 556)	-19%	514 013
Capital Expenditure - Functional Classification										
Governance and administration		37 522	57 860	52 797	237	5 158	5 626	(468)	-8%	52 797
Executive and council		39	40	40	—	36	39	(3)	-9%	40
Finance and administration		37 484	57 820	52 757	237	5 122	5 587	(465)	-8%	52 757
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		30 806	82 931	94 593	3 415	9 339	14 092	(4 754)	-34%	94 593
Community and social services		11 766	39 069	35 344	635	1 370	3 298	(1 929)	-58%	35 344
Sport and recreation		8 194	13 800	17 367	1 431	3 770	6 001	(2 231)	-37%	17 367
Public safety		7 584	11 943	10 923	575	1 658	2 718	(1 060)	-39%	10 923
Housing		3 262	18 119	30 958	774	2 541	2 075	466	22%	30 958
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		90 290	106 734	122 567	1 972	53 736	70 048	(16 312)	-23%	122 567
Planning and development		14 453	18 131	33 022	1 946	15 751	20 433	(4 681)	-23%	33 022
Road transport		74 697	85 953	86 947	26	37 900	47 475	(9 574)	-20%	86 947
Environmental protection		1 140	2 650	2 598	—	85	2 141	(2 056)	-96%	2 598
Trading services		268 755	351 820	244 057	7 945	74 614	87 637	(13 023)	-15%	244 057
Energy sources		98 459	87 035	72 053	2 564	20 270	29 694	(9 424)	-32%	72 053
Water management		72 955	156 882	73 308	2 532	16 874	16 475	399	2%	73 308
Waste water management		20 885	77 504	70 555	1 242	24 111	24 305	(194)	-1%	70 555
Waste management		76 457	30 400	28 141	1 607	13 359	17 163	(3 804)	-22%	28 141
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	427 374	599 345	514 013	13 569	142 847	177 403	(34 556)	-19%	514 013
Funded by:										
National Government		86 958	72 056	89 716	2 610	32 468	40 414	(7 946)	-20%	89 716
Provincial Government		19 575	27 067	35 000	718	11 366	12 849	(1 483)	-12%	35 000
District Municipality		—	—	—	—	—	—	—	—	—
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		14 779	38 428	35 800	—	16 579	22 850	(6 271)	-27%	35 800
Transfers recognised - capital		121 312	137 551	160 515	3 327	60 414	76 113	(15 699)	-21%	160 515
Borrowing	6	137 739	200 000	118 846	4 198	35 395	41 413	(6 017)	-15%	118 846
Internally generated funds		162 937	261 795	234 652	6 044	47 037	59 877	(12 839)	-21%	234 652
Total Capital Funding	7	421 989	599 345	514 013	13 569	142 847	177 403	(34 556)	-19%	514 013

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R3 367 135 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 969 988. This resulted in an underperformance of R397 149. 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 R750 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R83 500. Orders to the amount of R131 750 have been loaded onto the financial system. The user department indicated that the land surveyor has finalised and submitted the Surveyor General withdrawals and simultaneously tender BSM 50/23 SE 10 was awarded for the consultant to prepare the specifications for a tender to procure a contractor. The contractor will be appointed before the end of the financial year and the timeframe for the construction is estimated at four weeks.

5.1.2 Upgrading of Informal Settlements: General

The user department planned to spend R400 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount R331 030 have been loaded onto the financial system. The user department indicated that they are awaiting the relocation of the occupants prior to continuing with the provision of basic services.

5.1.3 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R300 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the fencing tender has been awarded, and appeals will close on 11 February 2025. The project will commence soon thereafter.

5.2 Community and Protection Services

The Directorate planned to spend R14 620 796 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 894 860. This resulted in an underperformance of R7 725 936. The projects that attributed to the underperformance are as follows:

5.2.1 Social Relief Distress Vehicle

The user department planned to spend R572 304 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R497 655 have been loaded onto the financial system. The user department indicated that the invoice has been submitted for payment.

5.2.2 Fencing: Sport Grounds (WC024)

The user department planned to spend R1 250 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting the appeal period on the fencing tender.

5.2.3 Upgrade of Sport Facilities

The user department planned to spend R1 004 854 of the amended budget. The year-to-date actual expenditure incurred amounted to R73 250. Orders to the amount of R535 041 have been loaded onto the financial system. The user department indicated that the tender BSM 33/25 is awaiting to serve at the bid evaluation committee.

5.2.4 Vehicle Fleet: Cemeteries

The user department planned to spend R500 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R331 461 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of the vehicle.

5.2.5 Vehicle Fleet: Law Enforcement

The user department planned to spend R1 190 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R380 723. Orders to the amount of R858 542 have been loaded onto the financial system. The user department indicated that the remaining vehicles have been procured and they are awaiting delivery.

5.3 Infrastructure Services

The Directorate planned to spend R153 788 793 of the amended budget. The year-to-date actual expenditure incurred amounted to R127 823 800. This resulted in an underperformance of R25 964 993. The projects that attributed to the underperformance are as follows:

5.3.1 Plant and Vehicles: Solid Waste

The user department planned to spend R3 410 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R3 000 838 have been loaded onto the financial system. The user department indicated that one vehicle has been delivered, and the invoice has been submitted. The second vehicle is expected to be delivered by the end of February 2025. An improvement will be seen in the next reporting period.

5.3.2 Electricity Network: Pniel

The user department planned to spend R1 864 841 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R50 351 have been loaded onto the financial system. The user department indicated that a service provider has been appointed for the installation and connections to existing streetlights.

5.3.3 Energy Efficiency and Demand Side Management

The user department planned to spend R1 600 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and submitted the evaluation report at the end of January 2025.

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

The user department planned to spend R2 359 587 of the amended budget. The year-to-date expenditure incurred amounted to R124 800. Orders to the amount of R1 585 583 have been loaded onto the financial system. The user department indicated that a consultant was appointed, and the project is currently underway

5.3.5 Uninterrupted Power Supply for buildings

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed, and the evaluation report has been submitted. The tender is expected to serve at the bid evaluation committee in February 2025.

5.3.6 Franschhoek Mooiwater 236

The user department planned to spend R12 629 623 of the amended budget. The year-to-date expenditure incurred amounted to R8 783 740. Orders to the amount of R4 864 807 have been loaded onto the financial system. The user department indicated that construction is currently underway.

5.3.7 Bulk Water Supply Pipe and Reservoir: Stellenbosch

The user department planned to spend R5 068 820 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 891 647. Orders to the amount of R1 108 353 have been loaded onto the financial system. The user department indicated that the contractor has been appointed is currently on site and funds will be fully spent by 30 June 2025.

5.3.8 Franschhoek Sewer Network Upgrade (Langrug/Mooiwater)

The user department planned to spend R2 800 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project is currently underway.

5.3.9 Sewerpipe Replacement

The user department planned to spend R5 536 662 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 405 562. Orders to the amount of R662 899 have been loaded onto the financial system. The user department indicated that the project is currently underway.

5.3.10 Upgrade of WWTW Wemmershoek

The user department planned to spend R15 301 707 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 018 352. Orders to the amount of R19 975 392 have been loaded onto the financial system. The user department indicated that construction is in progress.

5.3.11 Adhoc Minor Upgrading of Roads (WC024)

The user department planned to spend R4 013 122 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 184 614. Orders to the amount of R115 386 have been loaded onto the financial system. The user department indicated that a tender is currently in place and construction is in progress.

5.3.12 Lanquedoc Access road and Bridge

The user department planned to spend R16 450 074 of the amended budget. The year-to-date actual expenditure incurred amounted to R14 450 074. Orders to the amount of R5 524 479 have been loaded onto the financial system. The user department indicated that service providers have been appointed, and construction is currently in progress.

5.4 Corporate Services

The Directorate planned to spend R5 356 510 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 888 265. This resulted in an underperformance of R468 245. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Improvement: General

The user department planned to spend R1 318 825 of the amended budget. The year-to-date actual expenditure incurred amounted to R668 866. Orders to the amount of R1 472 232 have been loaded onto the financial system. The user department indicated that a contractor is currently on site, 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 R522 880 of the amended budget. The year-to-date actual expenditure incurred amounted to R51 158. Orders to the amount of R136 842 have been loaded onto the financial system. The user department indicated that the tender for the appointment of a service provider will serve at the bid evaluation committee in February 2025. This is a multi-year project and is estimated to take five to six months to complete.

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	27 959	4 017	2 956	2 583	2 164	-	20 850	100 478	161 006	126 075	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45 915	4 382	2 784	4 725	2 411	-	1 391	10 203	71 811	18 731	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22 125	2 415	1 043	938	805	-	3 427	18 177	48 930	23 347	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	9 378	1 200	791	1 259	626	-	3 824	25 964	43 041	31 673	-	-
Receivables from Exchange Transactions - Waste Management	1600	8 633	1 083	1 004	2 491	897	-	5 469	35 318	54 896	44 176	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2 096	303	236	252	366	-	1 410	12 027	16 690	14 055	-	-
Interest on Arrear Debtor Accounts	1810	3 458	180	175	365	223	-	2 886	80 591	87 879	84 065	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(17 964)	83	186	2 735	28	-	278	13 651	(1 003)	16 692	-	-
Total By Income Source	2000	101 598	13 663	9 174	15 348	7 521	-	39 536	296 408	483 250	358 813	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	13 636	1 399	364	1 504	116	-	1 159	7 689	25 866	10 468	-	-
Commercial	2300	23 445	3 788	2 863	5 310	2 736	-	3 001	34 696	75 838	45 743	-	-
Households	2400	59 198	8 128	5 714	7 021	4 512	-	34 500	241 841	360 913	287 873	-	-
Other	2500	5 319	349	236	1 512	157	-	877	12 184	20 632	14 730	-	-
Total By Customer Group	2600	101 598	13 663	9 174	15 348	7 521	-	39 536	296 408	483 250	358 813	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Budget Year 2024/25										
Description	NT Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 968	-	-	-	-	-	-	-	8 968
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	17 059	-	-	-	-	-	-	-	17 059
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	26 027	-	-	-	-	-	-	-	26 027

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2024	January		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
93-6748-9415 20-8139-2381 20-8176-3645 20-8179-5573	ABSA BANK	CALL	7,000%		56 294 418,72			(611 464,15)	419 820,25	3 639 187,50	59 322 142,58
	A#9415	FIXED/9 MTHS	9,660%	07-Oct-24	167 283 375,34			(171 433 205,48)		4 149 830,14	(0,00)
	A#2381	FIXED/6 MTHS	9,030%	12-Mar-25				100 000 000,00	766 931,51	3 537 780,82	103 537 780,82
	A#3645	FIXED/9 MTHS	8,820%	10-Jul-25				159 153 479,00	1 192 212,17	4 461 181,03	163 614 660,03
	A#5573				223 577 794,07			87 108 809,37	2 378 963,93	15 787 979,48	326 474 583,43
03/7881123974/...031 03/7881123974/...032 03/7881123974/...033 03/7881123974/...034	NEDBANK	FIXED / 12 MTHS	10,300%	10-Jul-24	116 078 362,13			(116 346 255,64)	-	267 894,48	0,98
	N#031	FIXED / 12 MTHS	9,670%	19-Dec-24	71 928 701,37			(75 099 931,51)		3 171 230,14	(0,00)
	N#032	FIXED / 4 MTHS	9,200%	18-Nov-24				(3 169 950,24)		3 169 950,24	0,00
	N#033	FIXED / 6 MTHS	8,845%	12-Mar-25	188 007 063,50			50 000 000,00	375 609,59	1 720 534,25	51 720 534,25
	N#034							(144 616 137,39)	375 609,59	8 329 609,11	51 720 535,22
258489367-041 258489367-042 258489367-043 258489367-044 258489367-045	SBSA	FIXED 3 MNTHS	9,150%	12-Sep-24	100 426 164,38			(102 256 164,38)		1 830 000,00	0,00
	S#041	CALL	8,000%					50 000 000,00	335 043,75	1 236 581,96	51 236 591,96
	S#042	FIXED 9 MNTHS	8,775%	10-Sep-25				40 846 521,00	294 598,54	1 129 294,40	41 975 815,40
	S#043	FIXED 5 MNTHS	8,650%	12-May-25				50 000 000,00	758 356,16	1 232 328,77	401 232 328,77
	S#044	FIXED 5 MNTHS	8,550%	17-Jun-25	100 426 164,38	50 000 000,00	-	50 000 000,00	199 109,59	199 109,59	50 199 109,59
INVESTMENT TOTAL						50 000 000,00	-	138 590 356,62	1 587 108,04	5 627 324,72	244 643 845,72
					512 011 021,95	50 000 000,00	-	81 083 028,60	4 341 681,56	29 744 913,31	622 838 964,37

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate •	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
AF#3415		CALL ACCOUNT	Deposits - Bank (03)	No	Yes	7%	No	No	30/06/2025	58 902	420		-	59 322
AF#2381		9M	Deposits - Bank (03)	No	Yes	10%	No	No	07/10/2024	(0)	-		-	(0)
AF#5645		6M	Deposits - Bank (03)	No	Yes	9%	No	No	12/03/2024	102 771	767		-	103 538
AF#5573		9M	Deposits - Bank (03)	No	Yes	9%	No	No	10/07/2025	162 422	1 192		-	163 615
N#032		1Y	Deposits - Bank (03)	No	Yes	10%	No	No	19/12/2024	(0)	-		-	(0)
N#033		4M	Deposits - Bank (03)	No	Yes	9%	No	No	18/11/2024	0	-		-	0
N#034		6M	Deposits - Bank (03)	No	Yes	9%	No	No	12/03/2024	51 345	376		-	51 721
SH#041		3M	Deposits - Bank (03)	No	Yes	9%	No	No	12/09/2024	0	-		-	0
SH#042		CALL ACCOUNT	Deposits - Bank (03)	No	Yes	8%	No	No	30/06/2025	50 902	335		-	51 237
SH#043		9M	Deposits - Bank (03)	No	Yes	9%	No	No	10/09/2025	41 681	295		-	41 976
SH#044		5M	Deposits - Bank (03)	No	Yes	9%	No	No	12/05/2025	100 474	758		-	101 232
SH#045		5M	Deposits - Bank (03)	No	Yes	9%	No	No	17/06/2025	-	199		50 000	50 199
Municipality sub-total										568 497	4 342		50 000	622 839
TOTAL INVESTMENTS AND INTEREST	2									568 497	4 342		50 000	622 839

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

8 Borrowings

Lending Institution	Balance 1/01/2025	Received January 2025	Interest Capitalised January 2025	Capital Repayments January 2025	Balance 31/01/2025	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%	
TOTAL	550 410 456	-	-	-	550 410 456		

MONTHLY BUDGET STATEMENT FOR JANUARY 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	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	REPAYMENT OF GRANT	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
Unconditional Grant: Equitable Share	215 604 000		215 604 000		161 601 000	89 866 271	12 493 063	-	-	71 734 729	55,61%	41,88%
Grand Total (Unconditional Grants)	215 604 000		215 604 000		161 601 000	89 866 271	12 493 063	-	-	71 734 729	55,61%	41,88%
EPWP Integrated Grant for Municipalities	2 021 000		2 021 000		1 414 000	722 474	722 474			691 526	51,09%	35,75%
Local Government Financial Management Grant	1 600 000	102 000	1 702 000		1 600 000	302 220	302 220		102 000	1 297 780	16,75%	17,76%
Integrated National Electrification Programme (Municipal) Grant	5 056 000		5 056 000		5 056 000	1 064 117	104 117			3 991 883	21,05%	21,05%
Integrated Urban Development Grant	64 495 000		64 495 000		36 503 000	23 992 374	3 118 133			12 510 626	65,73%	37,20%
Energy Efficiency and Demand Side	5 000 000		5 000 000		5 000 000	-	-	2 250 000		5 000 000	0,00%	0,00%
Municipal Disaster Response Grant	-	19 413 122	19 413 122		-	8 858 064	-	-		10 555 058	45,63%	45,63%
Community Development Workers Operational Support Grant	38 000		38 000		38 000	3 080	-	-		34 920	8,11%	8,11%
Community Library Service Grant	11 333 000	5 633 060	16 966 060		11 333 000	3 847 290	3 803 252	3 777 000	1 497 032	11 621 758	20,84%	22,68%
Human Settlements Development Grant	4 829 845	1 679 845	6 509 690	204 170	-	1 033 368	634 184	-		646 477	61,52%	15,87%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	18 550 000	793 904	19 343 904	363 114	12 708 693	10 249 205	-	4 358 713		3 253 392	75,91%	52,98%
Title Deeds Restoration Grant	803 000		803 000		-	-	-	-		-	0,00%	0,00%
Municipal Accreditation and Capacity Building Grant	249 000		249 000		249 000	-	-	-		249 000	0,00%	0,00%
Integrated Transport Planning	628 000	40 000	628 000		-	-	-	-	40 000	-	0,00%	0,00%
Financial Management Capability Grant										-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	345 000		345 000	345 000	-	121 900	12 600	-		121 900	0,00%	35,33%
Regional Socio-Economic Project/Violence through urban upgrading (RSEPP/PUU)	1 500 000		1 500 000		-	-	-	-		-	0,00%	0,00%
Cape Winelands District Municipality Grant	500 000		500 000		1 500 000	83 500	83 500	-		1 416 500	5,57%	5,57%
Cape Winelands District Municipality Grant Capacity and support	150 000		150 000		500 000	-	-	-		500 000	0,00%	0,00%
Khaya Lam Free Market Foundation	-	360 000	360 000		-	-	-	-		360 000	0,00%	0,00%
Grand total (Conditional Grants)	117 087 845	28 021 952	145 119 797	912 284	75 901 693	50 277 593	8 780 481	10 385 713	1 639 032	52 007 020	49,96%	0,00%

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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	–	164 615	2 687	163 126	6070,5%	3 621
Operational Revenue: General Revenue: Equitable Share		200 488	215 604	215 604	–	161 601	–	161 601		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	–	1 414	1 179	235	19,9%	2 021
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	1 600	310	1 290	416,5%	1 600
Integrated Urban Development Grant		2 971	2 495	2 055	–	–	1 199	(1 199)	-100,0%	2 055
Provincial Government:		12 516	23 268	22 353	3 777	11 620	7 908	3 712	46,9%	22 353
Community Library Service Grant		11 252	11 333	11 333	3 777	11 333	6 975	4 358	62,5%	11 333
Municipal Accreditation and Capacity Building Grant		245	249	249	–	249	152	97	64,1%	249
Title Deeds Restoration Grant		317	803	803	–	–	665	(665)	-100,0%	803
Maintenance and Construction of Transport Infrastructure		–	345	380	–	–	109	(109)	-100,0%	380
Community Development Workers Operational Support Grant		38	38	38	–	38	7	31	442,9%	38
WC Financial Management Support Grant		240	–	–	–	–	–	–		6 400
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		244	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Provincial Acceleration Grant		–	–	6 400	–	–	–	–		–
Human Settlements Development Grant		180	10 500	3 150	–	–	–	–		3 150
District Municipality:		378	650	800	–	500	302	198	65,6%	800
Cape Winelands District Municipality Grant Capacity and support		–	150	150	–	–	52	(52)	-100,0%	150
Cape Winelands District Municipality Grant		378	500	650	–	500	250	250	100,0%	650
Other grant providers:		1 249	–	–	–	22	–	22		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		258	–	–	–	–	–	–		–
Private Enterprises		991	–	–	–	22	–	22		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	223 671	245 638	244 433	3 777	176 757	10 897	167 059	1533,0%	26 774
Capital Transfers and Grants										
National Government:		106 572	72 056	70 302	2 250	46 559	20 101	26 458	131,6%	65 302
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	–	5 056	2 100	2 956	140,8%	5 056
Energy Efficiency and Demand Side Management Grant		–	5 000	5 000	2 250	5 000	–	5 000		–
Municipal Disaster Relief Grant		30 132	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		56 440	62 000	60 246	–	36 503	18 001	18 502	102,8%	60 246
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Provincial Government:		13 884	27 067	30 070	4 359	14 209	1 160	13 049	1124,9%	28 390
Integrated Transport Planning		–	628	628	–	–	410	(410)	-100,0%	628
Human Settlements Development Grant		3 784	6 389	1 680	(1 750)	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	26 262	6 109	12 709	–	12 709		26 262
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	1 500	1 500	–	1 500	750	750	100,0%	1 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	120 455	99 123	100 372	6 609	60 768	21 261	39 506	185,8%	93 692
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	344 126	344 761	344 805	10 386	237 525	32 159	206 565	642,3%	120 466

MONTHLY BUDGET STATEMENT FOR JANUARY 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 - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		209 528	221 720	221 280	14 130	92 337	2 687	89 650	3336,2%	(5 676)
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	12 493	89 866	-	89 866		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	722	722	1 179	(456)	-38,7%	(2 021)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	302	302	310	(8)	-2,4%	(1 600)
Integrated Urban Development Grant		2 971	2 495	2 055	613	1 446	1 199	248	20,7%	(2 055)
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-		-
Provincial Government:		12 517	23 268	22 353	3 816	3 972	7 908	(3 936)	-49,8%	(22 503)
Community Library Service Grant		11 252	11 333	11 333	3 803	3 847	6 975	(3 128)	-44,8%	(11 333)
Municipal Accreditation and Capacity Building Grant		245	249	249	-	-	152	(152)	-100,0%	(249)
Title Deeds Restoration Grant		317	803	803	-	-	665	(665)	-100,0%	(803)
Maintenance and Construction of Transport Infrastructure		-	345	380	13	122	109	13	11,5%	(380)
WC Financial Management Support Grant		241	-	-	-	-	-	-		(150)
Community Development Workers Operational Support Grant		38	38	38	-	3	7	(4)	-56,0%	(38)
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		244	-	-	-	-	-	-		-
Provincial Acceleration Grant		-	-	6 400	-	-	-	-		(6 400)
Human Settlements Development Grant		180	10 500	3 150	-	-	-	-		(3 150)
District Municipality:		120	650	650	-	-	302	(302)	-100,0%	(650)
Cape Winelands District Municipality Grant Capacity and support		120	650	650	-	-	302	(302)	-100,0%	(650)
Other grant providers:		97	-	-	-	79	-	79		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		97	-	-	-	79	-	79		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		222 261	245 638	244 283	17 946	96 388	10 897	85 491	784,5%	(28 829)
Capital expenditure of Transfers and Grants										
National Government:		87 158	72 056	70 302	2 610	23 610	20 101	3 509	17,5%	(65 302)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	104	1 064	2 100	(1 036)	-49,3%	(5 056)
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	-	-		-
Municipal Disaster Relief Grant		10 719	-	-	-	-	-	-		-
Integrated Urban Development Grant		56 440	62 000	60 246	2 505	22 546	18 001	4 545	25,2%	(60 246)
Provincial Government:		20 262	27 067	54 413	84	9 539	32 338	(22 799)	-70,5%	(54 413)
Library Services: Conditional Grant		203	-	4 136	-	-	-	-		(4 136)
Human Settlement Development Grant		3 784	6 389	1 680	-	-	399	(399)	-100,0%	(1 680)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	27 056	-	9 455	12 066	(2 611)	-21,6%	(27 056)
Integrated Transport Planning		6 175	628	20 041	-	-	19 123	(19 123)	-100,0%	(20 041)
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	1 500	1 500	84	84	750	(667)	-88,9%	(1 500)
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		107 421	99 123	124 715	2 693	33 149	52 439	(19 290)	-36,8%	(119 715)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		329 682	344 761	368 998	20 639	129 537	63 337	66 200	104,5%	(148 544)

MONTHLY BUDGET STATEMENT FOR JANUARY 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 - M07 January

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Operational Revenue: General Revenue: Equitable Share			-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		19 413	-	8 858	(10 555)	-54,4%
Municipal Disaster Relief Grant		19 413	-	8 858	(10 555)	-54,4%
Provincial Government:		6 610	634	1 827	(4 783)	-72,4%
Informal Settlement Upgrading Partnership Grant		794	-	794	-	
Human Settlement Development Grant		1 680	634	1 033	(646)	
Library Services: Conditional Grant		4 136	-	-	(4 136)	-100,0%
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-Profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Transfer from Operational Revenue			-	-	-	
Total capital expenditure of Approved Roll-overs		26 023	634	10 685	(15 338)	-58,9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		26 023	634	10 685	(15 338)	-58,9%

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	380 410 739	379 813 257	221 011 266	127 485 935	-42%	31 607 958	126 666 736	301%
Bonus	33 175 849	33 175 849	32 940 113	26 343 503	-20%	48 665	26 343 503	54032%
Acting and Post Related Allowances	905 064	905 064	527 961	156 109	-70%	75 423	156 109	107%
Non Structured	43 266 162	43 266 162	25 238 605	15 283 000	-39%	3 605 515	15 283 000	324%
Standby Allowance	15 740 886	15 740 886	9 182 194	5 178 214	-44%	1 311 742	5 178 214	295%
Travel or Motor Vehicle	13 635 637	13 635 637	7 945 378	3 368 840	-58%	1 135 054	3 368 840	197%
Accommodation, Travel and Incidental	52 971	52 971	30 898	29 348	-5%	4 414	29 348	565%
Bargaining Council	226 248	226 248	131 992	100 415	-24%	18 856	100 415	433%
Cellular and Telephone	3 174 757	3 174 757	1 851 976	747 757	-60%	264 568	747 757	183%
Current Service Cost	6 436 226	6 436 226	3 754 464	-	-100%	536 352	-	-100%
Essential User	870 292	870 292	507 675	372 655	-27%	72 525	372 655	414%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 273 647	3 273 647	1 909 628	1 028 125	-46%	272 804	1 028 125	277%
Group Life Insurance	6 125 321	6 125 321	3 573 122	2 592 953	-27%	510 446	2 592 953	408%
Housing Benefits	3 432 541	3 432 541	2 002 343	925 453	-54%	286 049	925 453	224%
Interest Cost	21 022 581	21 022 581	12 263 174	-	0%	1 751 882	-	0%
Leave Gratuity	7 989 130	7 989 130	4 660 320	49 452	-99%	665 760	49 452	-93%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 551 160	2 551 160	1 488 179	1 217 060	-18%	212 597	1 217 060	472%
Medical	32 420 645	32 420 645	18 912 075	10 241 429	-46%	2 701 725	10 241 429	279%
Non-pensionable	259 243	259 243	151 228	10 559	-93%	21 604	10 559	-51%
Pension	69 061 237	69 061 237	40 285 735	20 822 855	-48%	5 755 105	20 822 855	262%
Scarcity Allowance	1 611 775	1 611 775	940 198	438 917	-53%	134 314	438 917	227%
Shift Additional Remuneration	4 893 835	4 893 835	2 854 747	1 676 345	-41%	407 821	1 676 345	311%
Structured	2 743 570	2 743 570	1 600 417	891 078	-44%	228 631	891 078	290%
Unemployment Insurance	3 175 159	3 175 159	1 847 713	827 608	-55%	263 959	827 608	214%
Totals	656 454 675	655 857 193	395 611 401	219 787 609	-44%	51 893 769	218 968 410	322%

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

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		18 815	19 884	19 884	11 272	11 272	11 599	(327)	-3%	19 884
Pension and UIF Contributions		518	525	525	473	473	306	167	55%	525
Medical Aid Contributions		102	141	141	53	53	83	(30)	-36%	141
Motor Vehicle Allowance		961	809	809	607	607	472	135	29%	809
Cellphone Allowance		2 224	2 063	2 063	1 210	1 210	1 203	7	1%	2 063
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 620	23 422	23 422	13 615	13 615	13 663	(48)	0%	23 422
% increase	4		3,5%	3,5%						3,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 420	9 053	9 053	2 864	2 864	5 281	(2 417)	-46%	9 053
Pension and UIF Contributions		728	820	820	-	-	479	(479)	-100%	820
Medical Aid Contributions		131	143	143	-	-	84	(84)	-100%	143
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 088	1 758	1 758	-	-	1 758	(1 758)	-100%	1 758
Motor Vehicle Allowance		490	662	662	1	1	386	(385)	-100%	662
Cellphone Allowance		245	179	179	-	-	105	(105)	-100%	179
Housing Allowances		18	21	21	-	-	12	(12)	-100%	21
Other benefits and allowances		128	115	115	-	-	67	(67)	-100%	115
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 247	12 752	12 752	2 865	2 865	8 171	(5 306)	-55%	12 752
% increase	4		13,4%	13,4%						13,4%
Other Municipal Staff										
Basic Salaries and Wages		360 809	371 358	370 760	123 803	124 622	215 730	(91 108)	-42%	370 760
Pension and UIF Contributions		62 388	71 416	71 416	21 650	21 650	41 655	(20 004)	-48%	71 416
Medical Aid Contributions		29 722	32 277	32 277	10 241	10 241	18 828	(8 587)	-46%	32 277
Overtime		73 496	66 644	66 644	23 029	23 029	38 876	(15 847)	-41%	66 644
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 347	12 974	12 974	3 368	3 368	7 559	(4 192)	-55%	12 974
Cellphone Allowance		2 029	2 996	2 996	748	748	1 747	(1 000)	-57%	2 996
Housing Allowances		2 726	3 411	3 411	925	925	1 990	(1 064)	-53%	3 411
Other benefits and allowances		43 288	44 627	44 627	31 073	31 073	38 888	(7 815)	-20%	44 627
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 193	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	32 034	37 999	37 999	1 267	1 267	22 166	(20 900)	-94%	37 999
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		621 033	643 703	643 105	216 104	216 923	387 440	(170 517)	-44%	643 105
% increase	4		3,7%	3,6%						3,6%
Total Parent Municipality		654 899	679 877	679 279	232 584	233 403	409 274	(175 871)	-43%	679 279
TOTAL SALARY, ALLOWANCES & BENEFITS		654 899	679 877	679 279	232 584	233 403	409 274	(175 871)	-43%	679 279
% increase	4		3,8%	3,7%						3,7%
TOTAL MANAGERS AND STAFF		632 279	656 455	655 857	218 968	219 788	395 611	(175 824)	-44%	655 857

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

MONTHLY BUDGET STATEMENT FOR JANUARY 2025

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 Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 654 523	1 556 850	1 411 801	2 322 495	3 618 895	825 583	2 503 984	3 515 452	4 836 424	5 485 414	6 505 174	6 007 507	40 244 102
Infrastructure Services	196 956 416	144 727 755	147 441 818	123 100 405	138 438 340	168 103 370	122 772 480	127 685 405	147 434 666	141 504 927	106 321 685	242 361 697	1 806 848 964
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	56 874 681	15 026 811	14 982 157	14 370 767	-	204 053 158
Corporate Services	1 620 565	838 295	675 288	1 040 766	777 088	793 502	899 391	635 710	884 554	880 284	1 030 284	2 716 583	12 792 310
Financial Services	148 913 449	43 987 191	42 879 202	46 967 133	46 286 647	66 361 031	42 672 300	5 079 202	12 660 549	12 541 439	12 541 439	165 835 200	646 724 781
Grand Total	350 437 749	193 909 271	194 139 502	175 718 151	190 879 900	238 335 821	270 441 241	193 790 450	180 843 004	175 394 221	140 769 349	406 004 656	2 710 663 315

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actuals	December Actuals	January Actuals	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	23 588	223 379	112 350	218 427	94 182	125 942	5 344 047	1 187 842	1 417 367	1 143 148	1 134 837	6 669 126	17 694 235
Planning and Development	261 118	5 849 694	1 345 068	7 870 059	2 327 685	991 640	24 023 396	7 224 720	9 952 578	9 528 221	9 110 915	35 319 962	113 805 055
Infrastructure Services	1 417 293	151 523 653	120 307 533	111 202 039	80 638 863	99 638 969	148 736 641	113 530 514	111 446 985	107 306 498	106 066 783	353 896 047	1 505 711 818
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	32 936 109	32 798 162	31 671 500	31 317 681	263 143 963	528 743 414
Corporate Services	1 874 646	10 452 029	6 137 411	10 086 437	5 843 823	3 032 685	36 062 678	18 260 196	12 345 708	12 304 165	12 209 637	90 720 035	219 329 450
Financial Services	9 891 980	3 953 724	2 751 838	5 460 761	2 041 045	4 774 167	27 919 259	9 501 822	9 561 637	9 230 277	9 311 040	43 161 407	137 558 959
Grand Total	14 860 817	181 643 936	140 490 855	146 320 099	103 782 107	116 726 726	325 609 506	182 641 204	177 522 438	171 183 810	169 150 894	792 910 539	2 522 842 931

Capital Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actuals	December Actuals	January Actuals	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	4 833	2 656	499	-	27 986	-	-	-	-	-	4 027	40 000
Planning and Development	-	8 481	493 840	192 691	921 346	495 750	857 879	6 373 357	5 540 247	6 402 875	6 630 144	7 166 713	35 083 324
Infrastructure Services	2 112 467	4 617 482	18 598 702	19 192 515	43 094 000	30 375 233	9 833 401	40 315 670	53 128 909	44 827 880	28 587 510	64 331 924	359 015 692
Community and Protection Services	-	325 704	1 049 350	664 163	1 756 174	458 879	2 640 590	7 747 445	9 744 622	10 588 778	11 073 000	21 068 315	67 117 020
Corporate Services	-	25 505	21 241	1 496 563	1 097 234	2 023 030	224 693	4 312 500	10 902 500	5 127 500	11 221 020	14 904 738	51 356 523
Financial Services	-	-	82 487	86 225	51 365	1 140	12 423	112 500	167 004	167 504	155 005	564 347	1 400 000
Grand Total	2 112 467	4 982 005	20 248 275	21 632 656	46 920 119	33 382 018	13 568 985	58 861 472	79 483 282	67 114 537	57 666 679	108 040 065	514 012 559

