



STELLENBOSCH
STELLENBOSCH • PNIEL • FRANSCHHOEK
MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

SEPTEMBER 2024

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for September 2024 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of September 2024.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature  _____

Date: 14 October 2024

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

Table of Contents

1. Recommendations	3
2. Executive Summary	4
3. Operating Revenue	9
4. Operating Expenditure	13
5. Capital Expenditure	19
6. Supporting Documentation	27
Debtors Age Analysis	27
Creditors Age Analysis	27
7 Investments	28
8 Borrowings.....	30
9 Allocations and grant receipts and expenditure	31
10 Employee Benefits	35
11 Councillor Allowances and Employee Benefits.....	36
12 Projections for the rest of the Financial Year.....	37

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

1. Recommendations

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

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

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 2024/25 budget progress/implementation

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

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

Disclaimer: At the time of reporting, the salaries for July; August and September had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	484 454	509 116	509 116	37 209	188 178	187 985	193	0%	509 116
Service charges	1 289 135	1 450 081	1 450 081	143 029	414 526	341 708	72 818	21%	1 450 081
Investment revenue	57 312	44 232	44 232	5 124	15 292	11 058	4 234	38%	44 232
Transfers and subsidies - Operational	230 231	245 638	245 638	-	84 945	72 821	12 124	17%	245 638
Other own revenue	312 624	283 086	283 086	6 895	31 746	57 097	(25 351)	-44%	283 086
Total Revenue (excluding capital transfers and	2 373 756	2 532 153	2 532 153	192 258	734 687	670 669	64 018	10%	2 532 153
Employee costs	632 279	656 455	655 904	-	-	155 458	(155 458)	-100%	655 904
Remuneration of Councillors	22 620	23 422	23 422	-	-	5 856	(5 856)	-100%	23 422
Depreciation and amortisation	207 181	249 408	249 408	-	36 638	0	36 638	#####	249 408
Interest	63 411	71 259	71 259	-	-	-	-		71 259
Inventory consumed and bulk purchases	724 599	827 038	826 957	108 449	211 689	204 943	6 746	3%	826 957
Transfers and subsidies	21 324	20 739	20 739	506	5 097	11 274	(6 177)	-55%	20 739
Other expenditure	571 775	663 413	664 045	31 536	83 573	101 822	(18 249)	-18%	664 045
Total Expenditure	2 243 190	2 511 734	2 511 734	140 491	336 996	479 351	(142 356)	-30%	2 511 734
Surplus/(Deficit)	130 567	20 419	20 419	51 767	397 692	191 318	206 374	108%	20 419
Transfers and subsidies - capital (monetary allocations)	106 864	99 123	101 597	1 882	3 799	18 761	(14 962)	-80%	101 597
Transfers and subsidies - capital (in-kind)	5 137	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers &	242 568	119 542	122 016	53 649	401 491	210 078	191 413	91%	122 016
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Intercompany /Parent subsidiary transactions	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	242 568	119 542	122 016	53 649	401 491	210 078	191 413	91%	122 016
Capital expenditure & funds sources									
Capital expenditure	427 374	599 345	634 148	20 248	27 343	52 865	(25 523)	-48%	634 148
Capital transfers recognised	121 312	137 551	143 903	6 970	8 928	24 513	(15 585)	-64%	143 903
Borrowing	137 739	200 000	209 300	6 349	8 323	13 196	(4 873)	-37%	209 300
Internally generated funds	162 937	261 795	280 944	6 929	10 092	15 057	(4 965)	-33%	280 944
Total sources of capital funds	421 989	599 345	634 148	20 248	27 343	52 865	(25 523)	-48%	634 148
Financial position									
Total current assets	2 197 460	894 865	860 143		2 361 425				860 143
Total non current assets	6 291 425	6 680 375	6 715 178		6 263 230				6 715 178
Total current liabilities	1 638 888	486 366	483 973		1 372 655				483 973
Total non current liabilities	827 907	1 076 572	1 076 572		827 907				1 076 572
Community wealth/Equity	6 026 624	6 012 302	6 014 776		6 497 456				6 014 776
Cash flows									
Net cash from (used) operating	1 812 697	461 634	461 634	62 453	263 403	109 167	(154 236)	-141%	2 448 283
Net cash from (used) investing	(422 339)	(689 247)	(729 270)	(22 130)	(94 795)	59 749	154 544	259%	729 270
Net cash from (used) financing	(137 446)	200 000	200 000	-	-	50 000	50 000	100%	200 000
Cash/cash equivalents at the month/year end	2 132 596	593 861	553 838	-	1 500 227	840 389	(659 839)	-79%	4 709 173
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	172 723	12 652	8 499	10 103	8 576	8 722	49 151	277 123	547 548
Creditors Age Analysis									
Total Creditors	22 512	-	-	-	-	-	-	-	22 512

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		664 905	649 367	649 367	43 554	238 914	238 599	315	0%	649 367
Executive and council		846	987	987	29	87	191	(105)	-55%	987
Finance and administration		664 060	648 380	648 380	43 526	238 827	238 408	420	0%	648 380
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		211 563	220 431	222 111	2 310	7 559	34 980	(27 420)	-78%	222 111
Community and social services		21 350	17 872	17 872	265	2 221	5 303	(3 082)	-58%	17 872
Sport and recreation		746	257	257	20	26	7	18	251%	257
Public safety		179 028	180 261	180 261	1 403	3 450	26 813	(23 363)	-87%	180 261
Housing		10 440	22 041	23 721	622	1 864	2 857	(993)	-35%	23 721
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		105 313	120 984	121 778	2 778	8 550	25 675	(17 125)	-67%	121 778
Planning and development		87 658	106 067	106 861	2 734	6 694	21 645	(14 951)	-69%	106 861
Road transport		16 733	13 422	13 422	-	1 728	3 962	(2 234)	-56%	13 422
Environmental protection		922	1 494	1 494	43	128	68	60	88%	1 494
Trading services		1 503 976	1 640 495	1 640 495	145 498	483 463	390 176	93 287	24%	1 640 495
Energy sources		966 730	1 122 237	1 122 237	110 274	341 526	264 324	77 202	29%	1 122 237
Water management		220 201	215 225	215 225	15 502	50 643	38 748	11 895	31%	215 225
Waste water management		170 215	159 519	159 519	11 443	47 762	38 490	9 272	24%	159 519
Waste management		146 830	143 514	143 514	8 278	43 532	48 614	(5 082)	-10%	143 514
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 485 757	2 631 276	2 633 750	194 140	738 487	689 430	49 057	7%	2 633 750
Expenditure - Functional										
Governance and administration		311 209	353 721	353 721	8 903	34 046	78 013	(43 967)	-56%	353 721
Executive and council		31 667	33 196	33 196	49	284	7 268	(6 984)	-96%	33 196
Finance and administration		273 426	314 934	314 934	8 850	33 611	69 487	(35 877)	-52%	314 934
Internal audit		6 117	5 591	5 591	4	151	1 257	(1 106)	-88%	5 591
Community and public safety		462 724	518 969	518 953	10 692	30 930	77 507	(46 576)	-60%	518 953
Community and social services		46 533	55 692	55 692	961	3 273	11 961	(8 688)	-73%	55 692
Sport and recreation		60 833	75 133	75 133	926	2 918	14 622	(11 704)	-80%	75 133
Public safety		322 791	345 534	345 534	7 543	20 613	43 368	(22 755)	-52%	345 534
Housing		32 566	42 611	42 595	1 261	4 125	7 555	(3 430)	-45%	42 595
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		150 714	228 743	228 759	3 010	8 887	40 465	(31 578)	-78%	228 759
Planning and development		66 937	84 954	84 970	209	3 909	22 156	(18 246)	-82%	84 970
Road transport		68 522	124 698	124 698	2 396	3 975	15 098	(11 123)	-74%	124 698
Environmental protection		15 255	19 092	19 092	406	1 003	3 211	(2 208)	-69%	19 092
Trading services		1 318 542	1 410 302	1 410 302	117 886	263 133	283 367	(20 234)	-7%	1 410 302
Energy sources		773 628	839 839	839 839	102 054	221 505	193 904	27 601	14%	839 839
Water management		188 776	178 797	178 797	4 746	12 804	27 129	(14 326)	-53%	178 797
Waste water management		186 738	230 551	230 551	3 438	16 431	33 757	(17 326)	-51%	230 551
Waste management		169 400	161 114	161 114	7 648	12 393	28 577	(16 184)	-57%	161 114
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 243 190	2 511 734	2 511 734	140 491	336 996	479 351	(142 356)	-30%	2 511 734
Surplus/ (Deficit) for the year		242 568	119 542	122 016	53 649	401 491	210 078	191 413	91%	122 016

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

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

Table C3: Monthly Budget Statement – Financial Performance (revenue & expenditure by municipal vote)

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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

Table C3: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure by municipal vote. The municipal directorates are Municipal Manager; Planning 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 SEPTEMBER 2024

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
Revenue										
Exchange Revenue		1 469 210	1 610 661	1 610 661	154 649	460 425	386 184	74 241	19%	1 610 661
Service charges - Electricity		874 586	1 029 705	1 029 705	110 012	306 437	246 766	59 671	24%	1 029 705
Service charges - Water		203 271	182 522	182 522	13 967	39 876	33 406	6 471	19%	182 522
Service charges - Waste Water Management		114 952	122 772	122 772	11 152	35 783	31 230	4 552	15%	122 772
Service charges - Waste management		96 327	115 082	115 082	7 898	32 430	30 306	2 124	7%	115 082
Sale of Goods and Rendering of Services		25 260	24 654	24 654	2 076	7 081	5 267	1 814	34%	24 654
Agency services		3 697	3 794	3 794	371	818	912	(93)	-10%	3 794
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		23 505	18 173	18 173	2 081	6 208	4 713	1 495	32%	18 173
Interest earned from Current and Non Current Assets		57 312	44 232	44 232	5 124	15 292	11 058	4 234	38%	44 232
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 056	13 649	13 649	736	2 550	2 647	(96)	-4%	13 649
Licence and permits		8 149	8 386	8 386	588	1 502	2 045	(544)	-27%	8 386
Operational Revenue		51 096	47 692	47 692	643	12 447	17 834	(5 387)	-30%	47 692
Non-Exchange Revenue		904 547	921 493	921 493	37 609	274 262	284 485	(10 223)	-4%	921 493
Property rates		484 454	509 116	509 116	37 209	188 178	187 985	193	0%	509 116
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		184 354	163 380	163 380	38	82	22 746	(22 664)	-100%	163 380
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		230 231	245 638	245 638	-	84 945	72 821	12 124	17%	245 638
Interest		4 239	3 359	3 359	362	1 057	933	124	13%	3 359
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		302	-	-	-	-	-	-	-	-
Other Gains		966	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure by type)		2 373 756	2 532 153	2 532 153	192 258	734 687	670 669	64 018	10%	2 532 153
Expenditure By type										
Employee related costs		632 279	656 455	655 904	-	-	155 458	(155 458)	-100%	655 904
Remuneration of councillors		22 620	23 422	23 422	-	-	5 856	(5 856)	-100%	23 422
Bulk purchases - electricity		626 176	714 397	714 397	99 860	198 593	178 599	19 994	11%	714 397
Inventory consumed		98 423	112 641	112 560	8 589	13 096	26 343	(13 248)	-50%	112 560
Debt impairment		49 124	74 031	74 031	-	-	-	-	-	74 031
Depreciation and amortisation		207 181	249 408	249 408	-	36 638	0	36 638	1221253486%	249 408
Interest		63 411	71 259	71 259	-	-	-	-	-	71 259
Contracted services		278 249	297 434	296 097	20 550	32 136	62 116	(29 979)	-48%	296 097
Transfers and subsidies		21 324	20 739	20 739	506	5 097	11 274	(6 177)	-55%	20 739
Irrecoverable debts written off		101 630	121 383	121 383	156	16 297	5	16 291	312096%	121 383
Operational costs		138 791	169 885	171 853	10 829	35 140	39 701	(4 561)	-11%	171 853
Losses on Disposal of Assets		2 288	-	-	-	-	-	-	-	-
Other Losses		1 692	680	680	-	-	-	-	-	680
Total Expenditure		2 243 190	2 511 734	2 511 734	140 491	336 996	479 351	(142 356)	-30%	2 511 734
Surplus/(Deficit)		130 567	20 419	20 419	51 767	397 692	191 318	206 374	0	20 419
Transfers and subsidies - capital (monetary allocations)		106 864	99 123	101 597	1 882	3 799	18 761	(14 962)	(0)	101 597
Transfers and subsidies - capital (in-kind)		5 137	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & income tax		242 568	119 542	122 016	53 649	401 491	210 078			122 016
Surplus/(Deficit) after income tax		242 568	119 542	122 016	53 649	401 491	210 078			122 016
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		242 568	119 542	122 016	53 649	401 491	210 078			122 016
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		242 568	119 542	122 016	53 649	401 491	210 078			122 016

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 30 September 2024. It should be noted that the figures relate to billed revenue and not cash collected.

Operating Revenue by Source:

Budget Year 2024/25										
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	1 029 705 173	306 437 451	246 766 162	-59 671 289	-24%	88 671 593	110 011 657	-21 340 064	-24,07%
Service charges - Water	182 522 220	182 522 220	39 876 231	33 405 613	-6 470 618	-19%	12 120 236	13 967 402	-1 847 166	-15,24%
Service charges - Waste Water Management	122 771 630	122 771 630	35 782 585	31 230 499	-4 552 086	-15%	9 206 529	11 151 832	-1 945 303	-21,13%
Service charges - Waste Management	115 081 671	115 081 671	32 429 777	30 305 916	-2 123 861	-7%	7 227 223	7 898 463	-671 240	-9,29%
Sale of Goods and Rendering of Services	24 653 963	24 653 963	7 081 329	5 267 165	-1 814 164	-34%	1 746 390	2 076 133	-329 743	-18,88%
Agency services	3 794 352	3 794 352	818 247	911 631	93 384	10%	341 388	371 142	-29 754	-8,72%
Interest earned from Receivables	18 172 580	18 172 580	6 208 199	4 712 837	-1 495 362	-32%	1 612 265	2 080 693	-468 428	-29,05%
Interest earned from Current and Non Current Assets	44 232 144	44 232 144	15 292 108	11 058 036	-4 234 072	-38%	3 686 012	5 124 293	-1 438 281	-39,02%
Rental from Fixed Assets	13 648 887	13 648 887	2 550 253	2 646 635	96 382	4%	844 636	736 302	108 334	12,83%
Licence and permits	8 385 504	8 385 504	1 501 829	2 045 375	543 546	27%	890 535	587 696	302 839	34,01%
Operational Revenue	47 692 457	47 692 457	12 447 322	17 834 119	5 386 797	30%	5 785 149	643 001	5 142 148	88,89%
Non-Exchange Revenue										
Property rates	509 116 169	509 116 169	188 178 332	187 985 320	-193 012	0%	34 402 680	37 209 134	-2 806 454	-8,16%
Fines, penalties and forfeits	163 379 995	163 379 995	81 887	22 746 061	22 664 174	100%	22 527 161	37 756	22 489 405	99,83%
Transfer and subsidies - Operational	245 637 999	245 637 999	84 944 787	72 820 562	-12 124 225	-17%	1 777 695	-	1 777 695	100,00%
Interest	3 358 652	3 358 652	1 057 137	933 078	-124 059	-13%	318 331	362 218	-43 887	-13,79%
Total Revenue (excluding capital transfers and contributions)	2 532 153 396	2 532 153 396	734 687 474	670 669 009	-64 018 465,36	-10%	191 157 823	192 257 722	-1 099 899	-0,58%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

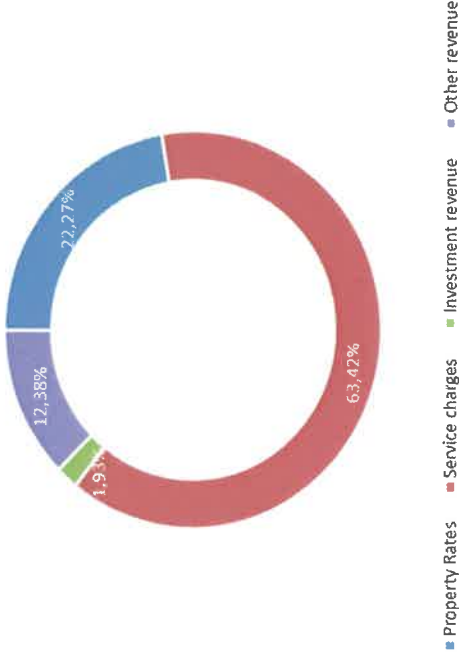
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists mainly of service charges at 63,42% per cent of the R2 286 515 397 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 overperformance of R193 012 for property rates when compared to the year-to-date budget projections as the annual applications do not form part of the monthly budgeted revenue projections.

3.2 Service charges - Electricity

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

3.3 Service charges - Water revenue

The municipality has billed R6 470 618 more water charges than initially anticipated. The largest over performance was noted for Water sale conventional (R3 709 281) and Industrial Water (R2 642 222). This increase in billings is a result of an increase in consumption and increases in tariffs.

3.4 Service charges - Waste Water Management

The municipality has billed R4 552 086 more Wastewater charges than initially anticipated. The largest over performance was noted for Industrial Effluent (R1 863 406), Sanitation Charges (R1 179 377) and Industrial wastewater (R1 080 665). This increase in billings is a result of an increase in usage and increases in tariffs.

3.5 Interest earned from Current and Non-Current Assets

An over performance was noted for interest earned – external investments to the amount of R4 234 072. The variance is mainly attributed to increases in the interest rates in the past few years and the municipality has also invested additional funds which has resulted in an increase in the earnings from investments.

3.6 Transfer and subsidies – Operational

An over performance is noted for transfers and subsidies to the amount of R12 124 225. The overperformance is due to the transfer tranche payments received.

3.7 Operational Revenue

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

3.7.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

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

3.8 Fines, penalties, and forfeits

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

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

4. Operating Expenditure

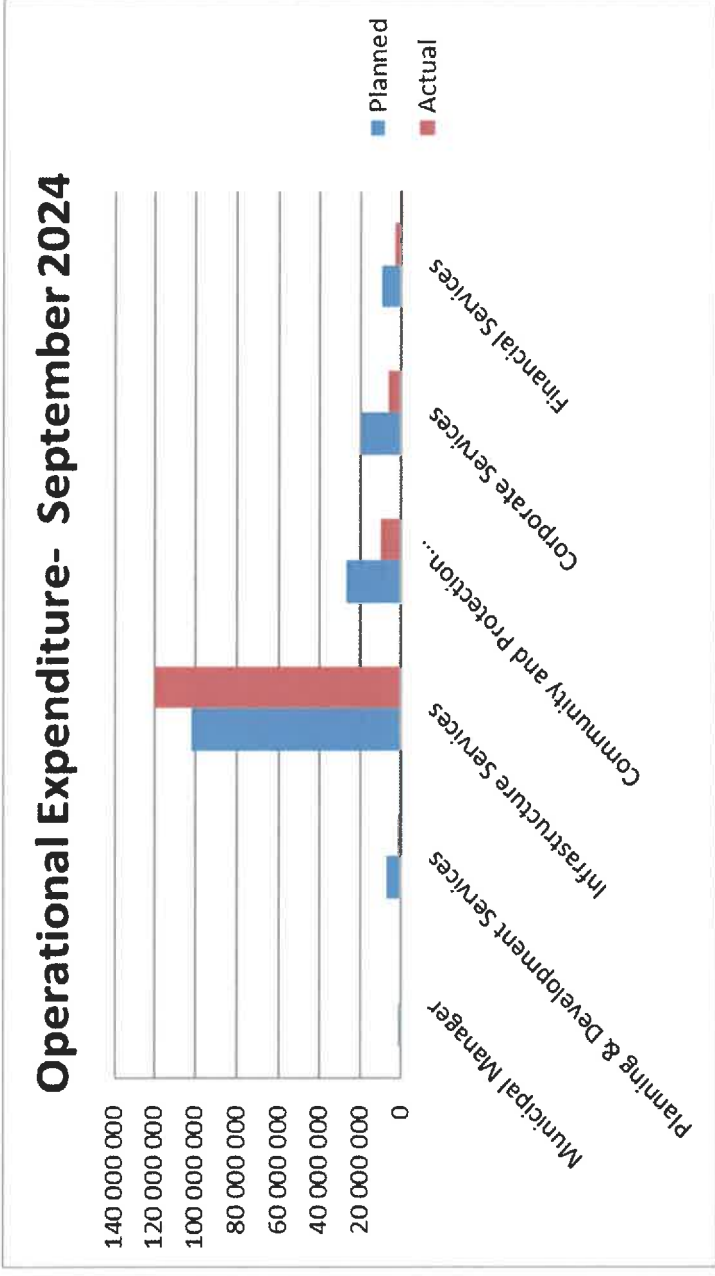
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 September 2024.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		September 2024		September Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 202 891	17 202 891	3 604 556	359 317	1 308 861	112 350	(1 196 511)	-91%
Planning & Development Services	98 091 073	98 091 073	26 212 909	7 455 880	7 038 319	1 345 068	(5 893 251)	-81%
Infrastructure Services	1 541 782 409	1 541 782 409	297 365 666	273 248 479	101 604 046	120 307 533	18 703 487	18%
Community and Protection Services	510 981 472	510 981 472	76 942 368	20 870 303	27 031 964	9 836 655	(17 195 309)	-64%
Corporate Services	216 623 591	216 623 591	42 871 754	18 464 086	19 665 490	6 137 411	(13 528 079)	-69%
Financial Services	127 052 696	127 052 696	32 354 042	16 597 542	9 136 532	2 751 838	(6 384 694)	-70%
TOTALS	2 511 734 132	2 511 734 132	479 351 295	336 995 607	165 785 212	140 490 855	(25 294 357)	-15%

Disclaimer: At the time of reporting, the salaries for July, August and September had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024



Operating Expenditure Variance Report

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

Due to system related challenges, amounts relating to employee related costs and councillors' remuneration could not be integrated into the financial system. Consequently, the amounts do not reflect in the financial system reports. The actual amounts incurred in relation to employee related costs amount to R150 108 009 and remuneration of councillor's amount R5 291 085.

4.1 Planning and Development Services

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

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

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

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

The user department planned to spend R1 007 197 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently finalising the specifications for the project which are expected to serve at the Bid specifications committee in October 2024.

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

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

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

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

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

4.1.5 Employee related costs

The user department planned to spend R14 659 279 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R297 365 666 of the amended budget. The year-to-date actual expenditure incurred amounted to R273 248 479 which resulted in an underperformance of R24 117 187. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R8 106 576 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 544 607. The user department indicated that they are currently waiting for invoices from the service providers that have been delayed.

4.2.2 Expenditure: Inventory Consumed: Water

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

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

The user department planned to spend R2 619 999 of the amended budget. The year-to-date actual expenditure incurred amounted to R923 184. The user department indicated that expenditure is incurred as and when maintenance is performed.

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

The user department planned to spend R1 282 857 of the amended budget. No expenditure has been incurred to date. The user department indicated that they hire compactors as and when needed and expenditure will only be incurred on a need-to basis.

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

The user department planned to spend R6 562 767 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 769 306. The user department indicated that the invoices have been submitted for payment.

4.2.6 Employee related costs

The user department planned to spend R50 774 934 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R76 942 368 of the amended budget. The year-to-date actual expenditure incurred amounted to R20 870 303 which resulted in an underperformance of R56 072 065. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Fire Services)

The user department planned to spend R437 748 of the amended budget. The year-to-date actual expenditure incurred amounted to R195 754. The user department indicated that work is being done continuously and they are awaiting invoices for work that has been done to date.

4.3.2 Expenditure: Transfers and Subsidies: Operational: Allocations In-kind: Households: Social Assistance: Social Relief

The user department planned to spend R1 176 558 of the amended budget. The year-to-date actual expenditure incurred amounted to R484 115. Orders to the amount of R460 000 have been loaded onto the financial system. The user department indicated that they are awaiting approval for the procurement of fire kits which will expediate the planned expenditure.

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

The user department planned to spend R2 920 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 541 999. The user department indicated that all category A donations were approved, and all payments have been made. The application for the Category B donation which is payable on a claims basis was however denied due to access space and they are currently investigating and second site.

4.3.4 Expenditure: Contracted Services: Outsourced Services: Security Services

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

4.3.5 Employee related costs

The user department planned to spend R48 209 750 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.4 Corporate Services

The Corporate Services directorate planned to spend R42 871 754 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 464 086 which resulted in an underperformance of R24 407 668. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Contracted Services: Consultants and Professional Services: Legal Cost: Legal Advice and Litigation

The user department planned to spend R652 160 of the budget. The year-to-date actual expenditure incurred amounted to R73 420. Orders to the amount of R296 516 have been loaded onto the financial system. The user department indicated that payments are made as and when invoices are received on a monthly basis depending on whether expenditure has been incurred.

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

The user department planned to spend R495 790 of the amended budget. The year-to-date actual expenditure incurred amounted to R267 660. The user department indicated that there are a few training sessions that have been planned and expenditure will be incurred after they commence.

4.4.3 Expenditure: Operating Leases: Investment Properties

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

4.4.4 Employee related costs

The user department planned to spend R22 486 170 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.5 Financial Services

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

4.5.1 Expenditure: Operational Cost: External Audit Fees

The user department planned to spend R734 463 of the budget. The year-to-date actual expenditure incurred amounted to R66 150.

4.5.2 Expenditure: Operational Cost: Commission: Third Party Vendors

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

4.5.3 Employee related costs

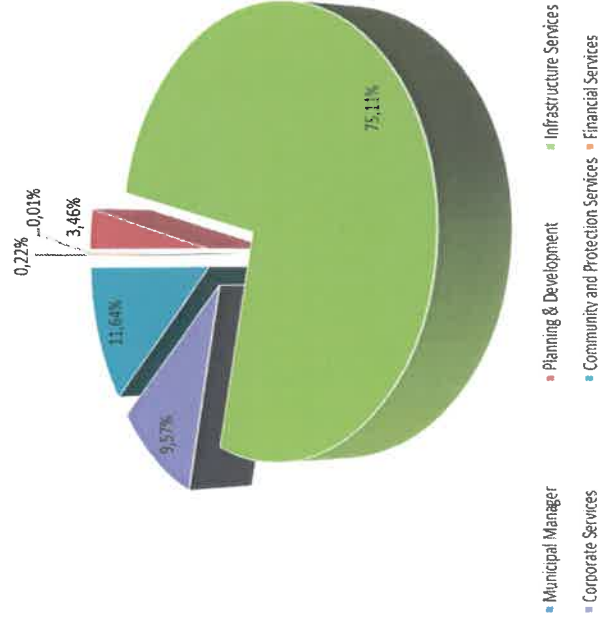
The user department planned to spend R16 153 950 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

5 Capital Expenditure

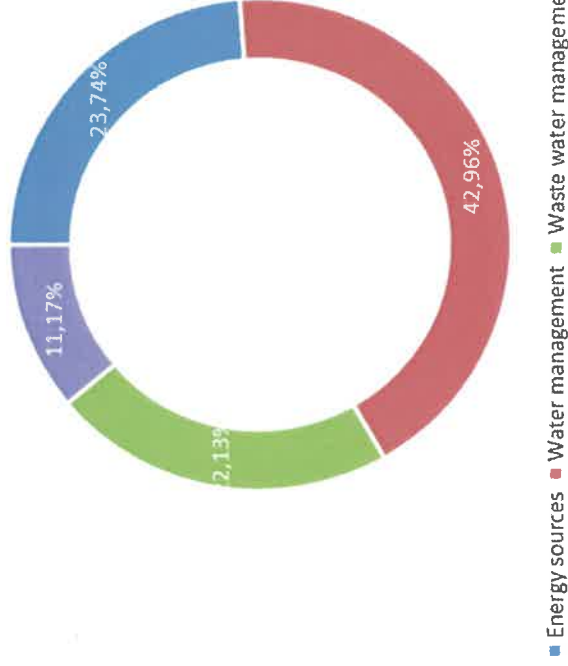
Stellenbosch municipality vested most of the 2024/25 capital budget in trading services (368 134 562 or 58.05 per cent of the R634 147 943 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management (R158 155 327 or 42.96 per cent of the R368 134 562 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



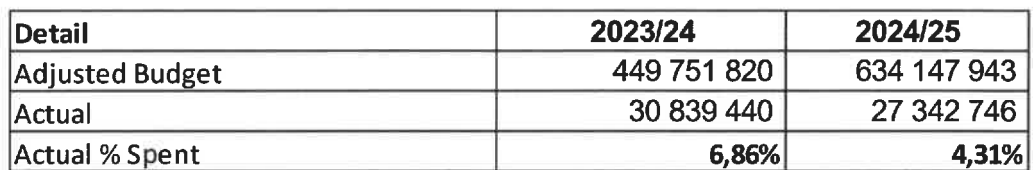
MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 September 2024.

Directorate	Adjusted Budget	Capital Expenditure				Actuals + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	
Municipal Manager	40 000	-	7 489	4 498	-	11 987
Planning & Development	21 923 845	1 281 482	502 321	1 757 203	656 627	2 916 150
Infrastructure Services	476 298 433	43 511 567	25 328 651	102 290 913	18 449 987	146 069 551
Corporate Services	60 688 523	40 000	46 746	3 587 032	1 163 421	4 797 198
Community and Protection Services	73 797 142	7 922 359	1 375 054	9 299 847	3 351 553	14 026 454
Financial Services	1 400 000	110 000	82 487	206 730	2 710	291 926
TOTALS	634 147 943	52 865 408	27 342 746	117 146 222	23 624 297	168 113 266

Balance	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
Budget - (Actual + Comm + Prov)	18,72%	29,97%	29,97%
28 013	2,29%	10,31%	13,30%
19 007 695	5,32%	26,79%	30,67%
330 228 862	0,08%	5,99%	7,90%
55 891 325	1,86%	14,47%	19,01%
59 770 688	5,89%	20,66%	20,85%
1 108 074	4,31%	22,78%	26,51%
466 034 677			

Year-On-Year Capital Comparison



Month	2022/23 (%)	2023/24 (%)	2024/25 (%)
July Actual	0,00	0,00	0,00
August Actual	1,50	1,50	0,50
September Actual	4,50	3,00	3,00
October Actual	10,50	5,00	0,00
November Actual	4,50	5,50	0,00
December Actual	11,50	7,50	0,00
January Actual	1,00	3,00	0,00
February Actual	3,00	4,50	0,00
March Actual	9,50	10,50	0,00
April Actual	5,50	8,50	0,00
May Actual	7,00	7,00	0,00
June Actual	18,50	14,00	0,00
Period 13	7,50	0,00	0,00

[illegible]

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	40	40	3	7	—	7		40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		3 726	18 294	19 974	400	400	803	(403)	-50%	19 974
Vote 3 - INFRASTRUCTURE SERVICES		353 580	444 684	468 578	18 599	25 329	42 077	(16 748)	-40%	468 578
Vote 4 - COMMUNITY AND PROTECTION SERVICES		26 587	54 148	56 090	326	565	7 522	(6 957)	-92%	56 090
Vote 5 - CORPORATE SERVICES		29 161	56 420	60 609	21	47	40	7	17%	60 609
Vote 6 - FINANCIAL SERVICES		1 404	100	100	55	55	20	35	173%	100
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—		—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—		—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—		—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—		—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—		—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—		—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—		—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—		—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Capital Multi-year expenditure	4,7	414 497	573 686	605 390	19 403	26 402	50 462	(24 059)	-48%	605 390
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		—	—	—	—	—	—	—		—
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		556	1 950	1 950	94	103	479	(376)	-79%	1 950
Vote 3 - INFRASTRUCTURE SERVICES		2 115	4 800	7 721	—	—	1 435	(1 435)	-100%	7 721
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3 610	17 609	17 708	723	810	400	410	102%	17 708
Vote 5 - CORPORATE SERVICES		1 039	—	80	—	—	—	—		80
Vote 6 - FINANCIAL SERVICES		494	1 300	1 300	28	28	90	(62)	-69%	1 300
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—		—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—		—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—		—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—		—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—		—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—		—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—		—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—		—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Capital single-year expenditure	4	7 614	25 659	28 758	845	940	2 404	(1 463)	-61%	28 758
Total Capital Expenditure	3	422 311	599 345	634 148	20 248	27 343	52 865	(25 523)	-48%	634 148
Capital Expenditure - Functional Classification										
Governance and administration		37 522	57 860	62 129	106	137	150	(13)	-9%	62 129
Executive and council		39	40	40	3	7	—	7		40
Finance and administration		37 484	57 820	62 089	104	129	150	(21)	-14%	62 089
Internal audit		—	—	—	—	—	—	—		—
Community and public safety		30 806	82 931	87 363	1 518	1 852	8 844	(6 992)	-79%	87 363
Community and social services		11 766	39 069	40 005	266	505	5 145	(4 640)	-90%	40 005
Sport and recreation		8 194	13 800	15 125	73	160	600	(440)	-73%	15 125
Public safety		7 584	11 943	12 435	687	687	2 166	(1 479)	-68%	12 435
Housing		3 262	18 119	19 799	491	499	933	(433)	-46%	19 799
Health		—	—	—	—	—	—	—		—
Economic and environmental services		90 290	106 734	118 621	10 356	12 142	16 544	(4 402)	-27%	118 621
Planning and development		14 453	18 131	24 040	1 655	3 279	5 083	(1 804)	-35%	24 040
Road transport		74 697	85 953	91 984	8 679	8 841	11 461	(2 620)	-23%	91 984
Environmental protection		1 140	2 650	2 598	23	23	—	23		2 598
Trading services		268 755	351 820	366 035	8 268	13 212	27 328	(14 116)	-52%	366 035
Energy sources		98 459	87 035	87 400	1 054	4 010	7 131	(3 121)	-44%	87 400
Water management		72 955	156 882	159 555	3 605	4 850	9 052	(4 201)	-46%	159 555
Waste water management		20 885	77 504	77 955	852	886	931	(45)	-5%	77 955
Waste management		76 457	30 400	41 124	2 757	3 465	10 213	(6 748)	-66%	41 124
Other		—	—	—	—	—	—	—		—
Total Capital Expenditure - Functional Classification	3	427 374	599 345	634 148	20 248	27 343	52 865	(25 523)	-48%	634 148
Funded by:										
National Government		86 958	72 056	72 056	233	567	13 993	(13 426)	-96%	72 056
Provincial Government		19 575	27 067	29 541	1 649	3 273	4 768	(1 495)	-31%	29 541
District Municipality		—	—	—	—	—	—	—		—
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		14 779	38 428	42 307	5 088	5 088	5 852	(764)	-13%	42 307
Transfers recognised - capital		121 312	137 551	143 903	6 970	8 928	24 613	(15 685)	-64%	143 903
Borrowing		137 739	200 000	209 300	6 349	8 323	13 196	(4 873)	-37%	209 300
Internally generated funds		162 937	261 795	280 944	6 929	10 092	15 057	(4 965)	-33%	280 944
Total Capital Funding	7	421 989	599 345	634 148	20 248	27 343	52 865	(25 523)	-48%	634 148

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R1 281 482 of the amended budget. The year-to-date actual expenditure incurred amounted to R502 321. This resulted in an underperformance of R779 161. The projects that attributed to the underperformance are as follows:

5.1.1 Establishment of the Kayamandi Informal Trading Area

The user department planned to spend R150 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R83 000 have been loaded onto the financial system. The user department indicated that a land surveyor has been appointed and the specifications for the technical proposals have been completed.

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

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

5.1.3 ISSP Kayamandi

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

5.1.4 Rehabilitation of Langrug Dam and Engineering Services

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

5.1.5 Flats: Interior Upgrading - Kayamandi

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

5.2 Community and Protection Services

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

5.2.1 Calcutta Memorial Park

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

5.3 Infrastructure Services

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

5.3.1 Expansion of the landfill site (New cells)

The user department planned to spend R3 914 952 of the amended budget. The year-to-date actual expenditure incurred amounted to R1339 738. Orders to the amount of R2 097 016 have been loaded onto the financial system. The user department indicated that advertisements for the appointment of service providers have been drafted and are expected to close on 11 October 2024.

5.3.2 Landfill Gas to Energy

The user department planned to spend R4 568 350 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 114 065. Orders to the amount of R13 585 935 have been loaded onto the financial system. The user department indicated that construction commenced in the previous financial year and an invoice has been received and submitted for payment. An improvement will be seen in the next reporting period.

5.3.3 Alternative Energy

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

5.3.4 Franschhoek Mooiwater 236

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

5.3.5 New Reservoir & Pipeline: Vlottenburg

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

5.4 Corporate Services

The Directorate planned to spend R40 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R46 746. This resulted in an overperformance of R6 746. The projects that attributed to the overperformance are as follows:

5.4.1 Upgrade and Expansion of IT Infrastructure Platforms

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R30 730. The user department indicated that the tender was advertised and is currently in its evaluation stage.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	24 569	3 090	3 865	3 567	2 882	3 051	16 695	93 771	151 491	119 967	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	87 366	5 494	1 123	3 867	3 065	3 030	13 777	10 363	128 085	34 102	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	24 225	1 443	1 045	829	740	735	3 565	18 741	51 324	24 611	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	14 398	1 024	1 007	536	575	516	3 577	24 131	45 766	29 337	-	-	
Receivables from Exchange Transactions - Waste Management	1600	13 339	1 116	961	827	838	760	5 416	32 311	55 567	40 152	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 996	288	255	203	200	188	1 150	11 610	15 890	13 351	-	-	
Interest on Arrear Debtor Accounts	1810	2 432	148	203	237	245	304	2 867	74 075	80 511	77 728	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	4 398	49	41	37	31	137	2 103	12 119	18 915	14 427	-	-	
Total By Income Source	2000	172 723	12 652	8 499	10 103	8 576	8 722	48 151	277 123	547 548	353 675	-	-	
2023/24 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	27 441	196	90	70	69	88	1 386	2 372	31 691	3 965	-	-	
Commercial	2300	38 280	5 556	1 716	3 837	3 423	3 394	15 831	36 622	108 661	63 108	-	-	
Households	2400	91 293	6 533	6 387	5 978	4 898	4 949	30 089	225 290	375 417	271 204	-	-	
Other	2500	15 709	367	306	217	186	311	1 844	12 838	31 779	15 397	-	-	
Total By Customer Group	2600	172 723	12 652	8 499	10 103	8 576	8 722	48 151	277 123	547 548	353 675	-	-	

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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

7 Investments

7 Investments

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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
		Period of Investment													
		Yrs/Months													
R thousands															
Municipality															
A#9415		CALL ACCOUNT		Deposits - Bank (03)	No	Yes	7.00%	No	No	30/06/2025	107 105	548	(50 000)	-	57 652
A#2381		9M		Deposits - Bank (03)	No	Yes	9.60%	No	No	07/10/2024	169 909	1 270		-	171 179
A#3645		6M		Deposits - Bank (03)	No	Yes	9.03%	No	No	12/03/2024		470		100 000	100 470
N#032		1Y		Deposits - Bank (03)	No	Yes	9.67%	No	No	19/12/2024	73 079	556		-	73 635
N#033		4M		Deposits - Bank (03)	No	Yes	9.20%	No	No	18/11/2024	101 803	761		-	102 564
N#034		6M		Deposits - Bank (03)	No	Yes	8.85%	No	No	12/03/2024		230		50 000	50 230
S#041		3M		Deposits - Bank (03)	No	Yes	9.15%	No	No	12/09/2024	101 980	276	(102 256)	-	0
		-									-	-		-	-
Municipality sub-total											553 876	4 111	(152 256)	150 000	555 731
TOTAL INVESTMENTS AND INTEREST	2										553 876	4 111	(152 256)	150 000	555 731

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

8 Borrowings

Lending Institution	Balance 1/09/2024	Received September 2024	Interest Capitalised September 2024	Capital Repayments September 2024	Balance 30/09/2024	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	3 918 505	-	-	-	3 918 505	11,10%	
DBSA@ 10.25%	18 576 891	-	-	-	18 576 891	10,25%	
DBSA @ 9.74%	54 048 197	-	-	-	54 048 197	9,74%	
NEBANK @ 9.70%	98 728 950	-	-	-	98 728 950	9,70%	
NEBANK @ 8.8%	80 633 572	-	-	-	80 633 572	6,73%	
STANDARD BANK @ 11.00%	126 007 906	-	-	-	126 007 906	11,00%	
NEDBANK @9.70%	64 989 129	-	-	-	64 989 129	9,70%	
NEDBANK @10,71%	137 446 093	-	-	-	137 446 093	10,71%	
TOTAL	584 349 243	-	-	-	584 349 243		

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2024/25 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
Unconditional Grant/Equitable Share	215 604 000		215 604 000		89 835 000	35 394 370	10 568 065	-	54 440 630	39,40%	16,42%
Grand Total (Unconditional Grants)	215 604 000		215 604 000		89 835 000	35 394 370	10 568 065	-	54 440 630	39,40%	16,42%
EPWP Integrated Grant for Municipalities	2 021 000		2 021 000		505 000	-	-	-	505 000	0,00%	0,00%
Local Government Financial Management Grant	1 600 000		1 600 000		1 600 000	-	-	-	1 600 000	0,00%	0,00%
Integrated National Electrification Programme (Municipal) Grant	5 056 000		5 056 000		2 000 000	-	-	-	2 000 000	0,00%	0,00%
Integrated Urban Development Grant	64 495 000		64 495 000		12 899 000	567 097	232 591	-	12 331 903	4,40%	0,88%
Energy Efficiency and Demand Side	5 000 000		5 000 000		1 000 000	-	-	-	1 000 000	0,00%	0,00%
Community Development Workers Operational Support Grant	38 000		38 000		38 000	-	-	-	38 000	0,00%	0,00%
Community Library Service Grant	11 333 000		11 333 000		3 778 000	-	-	-	3 778 000	0,00%	0,00%
Human Settlements Development Grant	18 568 845	1 679 845	20 248 690	204 170	-	-	-	-	1 679 845	0,00%	0,00%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	18 550 000	793 904	19 343 904	363 114	3 000 000	3 272 950	1 649 189	3 000 000	1 066 854	109,10%	16,92%
Title Deeds Restoration Grant	803 000		803 000		-	-	-	-	-	0,00%	0,00%
Municipal Accreditation and Capacity Building Grant	249 000		249 000		-	-	-	-	-	0,00%	0,00%
Integrated Transport Planning	628 000		628 000		-	-	-	-	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	345 000		345 000	345 000	-	-	-	-	345 000	0,00%	0,00%
Regional Socio-Economic Project/Violence through urban upgrading (RSEP/VP/UL)	1 500 000		1 500 000		1 500 000	-	-	-	1 500 000	0,00%	0,00%
Cape Winelands District Municipality Grant	500 000		500 000		-	-	-	-	-	0,00%	0,00%
Cape Winelands District Municipality Grant Capacity and support	150 000		150 000		-	-	-	-	-	0,00%	0,00%
Khaya Lam Free Market Foundation	-	360 000	360 000		-	-	-	-	360 000	0,00%	0,00%
Grand total (Conditional Grants)	130 836 845	2 833 749	133 670 594	912 284	26 320 000	3 840 047	1 881 780	3 000 000	19 301 204	13,17%	0,00%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		209 528	221 720	221 720	-	91 940	638	91 302	14310,7%	3 621
Operational Revenue: General Revenue: Equitable Share		200 488	215 604	215 604	-	89 835	-	89 835		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	-	505	505	(0)	0,0%	2 021
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	-	1 600	133	1 467	1105,3%	1 600
Integrated Urban Development Grant		2 971	2 495	2 495	-	-	789	(789)	-100,0%	2 495
Provincial Government:		12 516	23 268	23 268	-	3 816	3 453	363	10,5%	23 268
LIBRARY SERVICES CONDITIONAL GRANT		11 252	11 333	11 333	-	3 778	2 989	789	26,4%	11 333
Municipal Accreditation and Capacity Building Grant		245	249	249	-	-	65	(65)	-100,0%	249
TITLE DEEDS RESTORATION GRANT		317	803	803	-	-	399	(399)	-100,0%	803
MAINTENANCE & CONSTRUCTION OF TRANSPORT INFRASTRUCTURE		-	345	345	-	-	-	-		345
FINANCIAL MANAGEMENT CAPABILITY BUILDING GRANT		240	-	-	-	-	-	-		-
CDW OPERATIONAL SUPPORT GRANT		38	38	38	-	38	-	38		38
Western Cape Municipal Energy Resilience Grant		244	-	-	-	-	-	-		-
Human Settlements Development Grant (top structures)		180	10 500	10 500	-	-	-	-		10 500
District Municipality:		138	650	650	-	-	151	(151)	-100,0%	650
Cape Winelands District Community Capacity and Support		-	150	150	-	-	26	(26)	-100,0%	150
Cape Winelands District Municipality Safety Grant		138	500	500	-	-	125	(125)	-100,0%	500
Other grant providers:		1 249	-	-	-	22	-	22		-
Non-profit Institutions		258	-	-	-	-	-	-		-
Private Enterprises		991	-	-	-	22	-	22		-
Total Operating Transfers and Grants	5	223 431	245 638	245 638	-	95 778	4 242	91 536	2157,6%	27 539
Capital Transfers and Grants										
National Government:		106 572	72 056	72 056	-	15 899	13 993	1 906	13,6%	67 056
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	-	2 000	500	1 500	300,0%	5 056
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	1 000	-	1 000		-
Municipal Disaster Relief Grant		30 132	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		56 440	62 000	62 000	-	12 899	13 493	(594)	-4,4%	62 000
Provincial Government:		20 262	27 067	27 067	3 000	4 500	4 768	(268)	-5,6%	27 067
INTEGRATED TRANSPORT PLANNING		6 175	628	628	-	-	50	(50)	-100,0%	628
HUMAN SETTLEMENTS DEVELOPMENT GRANT		3 784	6 389	6 389	-	-	-	-		6 389
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	18 550	3 000	3 000	4 568	(1 568)	-34,3%	18 550
Library Services: Conditional Grant		203	-	-	-	-	-	-		-
RSEP/ VPUU		1 000	1 500	1 500	-	1 500	150	1 350	900,0%	1 500
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	126 834	99 123	99 123	3 000	20 399	18 761	1 638	8,7%	94 123
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	350 264	344 761	344 761	3 000	116 177	23 003	93 174	405,1%	121 662

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	221 720	10 568	35 394	1 427	33 968	2380,9%	(6 116)
Operational Revenue:General Revenue:Equitable Share		200 488	215 604	215 604	10 568	35 394	-	35 394		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 519	2 021	2 021	-	-	505	(505)	-100,0%	(2 021)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	-	-	133	(133)	-100,0%	(1 600)
Integrated Urban Development Grant		2 971	2 495	2 495	-	-	789	(789)	-100,0%	(2 495)
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-		-
Provincial Government:		12 517	23 268	23 268	-	-	3 453	(3 453)	-100,0%	(23 268)
LIBRARY SERVICES CONDITIONAL GRANT		11 252	11 333	11 333	-	-	2 989	(2 989)	-100,0%	(11 333)
Municipal Accreditation and Capacity Building Grant		245	249	249	-	-	65	(65)	-100,0%	(249)
TITLE DEEDS RESTORATION GRANT		317	803	803	-	-	399	(399)	-100,0%	(803)
MAINTENANCE & CONSTRUCTION OF TRANSPORT INFRASTRUCTURE		-	345	345	-	-	-	-		(345)
FINANCIAL MANAGEMENT CAPABILITY BUILDING GRANT		241	-	-	-	-	-	-		-
CDW OPERATIONAL SUPPORT GRANT		38	38	38	-	-	-	-		(38)
Western Cape Municipal Energy Resilience Grant		244	-	-	-	-	-	-		-
Human Settlements Development Grant (top structures)		180	10 500	10 500	-	-	-	-		(10 500)
District Municipality:		138	650	650	-	-	151	(151)	-100,0%	(650)
CAPE WINELANDS DISTRICT TOURISM GRANT		138	650	650	-	-	151	(151)	-100,0%	(650)
Other grant providers:		1 249	-	-	0	33	-	33		-
Private Enterprises		991	-	-	0	33	-	33		-
Public Corporations		258	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		223 431	245 638	245 638	10 568	35 428	5 031	30 397	604,2%	(30 034)
Capital expenditure of Transfers and Grants										
National Government:		106 572	72 056	72 056	233	567	13 993	(13 426)	-95,9%	(67 056)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 000	5 056	5 056	-	-	500	(500)	-100,0%	(5 056)
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	-	-		-
Municipal Disaster Relief Grant		30 132	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		56 440	62 000	62 000	233	567	13 493	(12 926)	-95,8%	(62 000)
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		20 262	27 067	27 067	103	2 479	4 768	(2 289)	-48,0%	(29 541)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Library Services: Conditional Grant		203	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		3 784	6 389	6 389	-	-	-	-		(8 069)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		9 099	18 550	18 550	103	2 479	4 568	(2 089)	-45,7%	(19 344)
INTEGRATED TRANSPORT PLANNING		6 175	628	628	-	-	50	(50)	-100,0%	(628)
RSEP/ VPUU		1 000	1 500	1 500	-	-	150	(150)	-100,0%	(1 500)
Total capital expenditure of Transfers and Grants		126 834	99 123	99 123	336	3 046	18 761	(15 714)	-83,8%	(96 597)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		350 265	344 761	344 761	10 904	38 474	23 792	14 682	61,7%	(126 631)

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

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:		-	-	-	-	
Specify (Add grant description)			-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			-	-	-	
Energy Efficiency and Demand Side Management Grant			-	-	-	
Provincial Government:		2 474	794	794	(1 680)	-67,9%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 680	-	-	(1 680)	-100,0%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		794	794	794	0	0,0%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-Profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Transfer from Operational Revenue			-	-	-	
Total capital expenditure of Approved Roll-overs		2 474	794	794	(1 680)	-67,9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2 474	794	794	(1 680)	-67,9%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	380 410 739	379 860 333	94 600 083	-	-100%	31 820 981	-	-100%
Bonus	33 175 849	33 175 849	145 995	-	-100%	48 665	-	-100%
Acting and Post Related Allowances	905 064	905 064	226 269	-	-100%	75 423	-	-100%
Non Structured	43 266 162	43 266 162	10 816 545	-	-100%	3 605 515	-	-100%
Standby Allowance	15 740 886	15 740 886	3 935 226	-	-100%	1 311 742	-	-100%
Travel or Motor Vehicle	13 635 637	13 635 637	3 405 162	-	-100%	1 135 054	-	-100%
Accommodation, Travel and Incidental	52 068	52 068	13 017	-	-100%	4 339	-	-100%
Bargaining Council	227 151	227 151	56 793	-	-100%	18 931	-	-100%
Cellular and Telephone	3 174 757	3 174 757	793 704	-	-100%	264 568	-	-100%
Current Service Cost	6 436 226	6 436 226	1 609 056	-	-100%	536 352	-	-100%
Essential User	870 292	870 292	217 575	-	-100%	72 525	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 273 647	3 273 647	818 412	-	-100%	272 804	-	-100%
Group Life Insurance	6 125 321	6 125 321	1 531 338	-	-100%	510 446	-	-100%
Housing Benefits	3 432 541	3 432 541	858 147	-	-100%	286 049	-	-100%
Interest Cost	21 022 581	21 022 581	5 255 646	-	0%	1 751 882	-	0%
Leave Gratuity	7 989 130	7 989 130	1 997 280	-	-100%	665 760	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 551 160	2 551 160	637 791	-	-100%	212 597	-	-100%
Medical	32 420 645	32 420 645	8 105 175	-	-100%	2 701 725	-	-100%
Non-pensionable	259 243	259 243	64 812	-	-100%	21 604	-	-100%
Pension	69 061 237	69 061 237	17 265 315	-	-100%	5 755 105	-	-100%
Scarcity Allowance	1 611 775	1 611 775	402 942	-	-100%	134 314	-	-100%
Shift Additional Remuneration	4 893 835	4 893 835	1 223 463	-	-100%	407 821	-	-100%
Structured	2 743 570	2 743 570	685 893	-	-100%	228 631	-	-100%
Unemployment Insurance	3 175 159	3 175 159	791 877	-	-100%	263 959	-	-100%
Totals	656 454 675	655 904 269	155 457 516	-	-100%	52 106 792	-	-100%

Disclaimer: The total employee related cost expenditure incurred was R150 108 007, (96.59%) of the planned expenditure of R155 457 516. This underspending is because of vacant posts that is in the process of being advertised and filled. The employee related costs item is currently not reflecting on the financial system reports due to system integration challenges.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2024

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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	-	-	4 971	(4 971)	-100%	19 884
Pension and UIF Contributions		518	525	525	-	-	131	(131)	-100%	525
Medical Aid Contributions		102	141	141	-	-	35	(35)	-100%	141
Motor Vehicle Allowance		961	809	809	-	-	202	(202)	-100%	809
Cellphone Allowance		2 224	2 063	2 063	-	-	516	(516)	-100%	2 063
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 620	23 422	23 422	-	-	5 856	(5 856)	-100%	23 422
% increase	4		3,5%	3,5%						3,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 420	9 053	9 053	-	-	2 263	(2 263)	-100%	9 053
Pension and UIF Contributions		728	820	820	-	-	205	(205)	-100%	820
Medical Aid Contributions		131	143	143	-	-	36	(36)	-100%	143
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 088	1 758	1 758	-	-	-	-	-	1 758
Motor Vehicle Allowance		490	662	662	-	-	165	(165)	-100%	662
Cellphone Allowance		245	179	179	-	-	45	(45)	-100%	179
Housing Allowances		18	21	21	-	-	5	(5)	-100%	21
Other benefits and allowances		128	115	115	-	-	29	(29)	-100%	115
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		11 247	12 752	12 752	-	-	2 748	(2 748)	-100%	12 752
% increase	4		13,4%	13,4%						13,4%
Other Municipal Staff										
Basic Salaries and Wages		360 809	371 358	370 808	-	-	92 337	(92 337)	-100%	370 808
Pension and UIF Contributions		62 388	71 416	71 416	-	-	17 852	(17 852)	-100%	71 416
Medical Aid Contributions		29 722	32 277	32 277	-	-	8 069	(8 069)	-100%	32 277
Overtime		73 496	66 644	66 644	-	-	16 661	(16 661)	-100%	66 644
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 347	12 974	12 974	-	-	3 240	(3 240)	-100%	12 974
Cellphone Allowance		2 029	2 996	2 996	-	-	749	(749)	-100%	2 996
Housing Allowances		2 726	3 411	3 411	-	-	853	(853)	-100%	3 411
Other benefits and allowances		43 288	44 627	44 627	-	-	3 448	(3 448)	-100%	44 627
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 193	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		32 034	37 999	37 999	-	-	9 500	(9 500)	-100%	37 999
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		621 033	643 703	643 153	-	-	152 709	(152 709)	-100%	643 153
% increase	4		3,7%	3,6%						3,6%
Total Parent Municipality		654 899	679 877	679 327	-	-	161 313	(161 313)	-100%	679 327
TOTAL SALARY, ALLOWANCES & BENEFITS		654 899	679 877	679 327	-	-	161 313	(161 313)	-100%	679 327
% increase	4		3,8%	3,7%						3,7%
TOTAL MANAGERS AND STAFF		632 279	656 455	655 904	-	-	155 458	(155 458)	-100%	655 904

Disclaimer: At the time of reporting, the salaries for July, August and September had not been integrated. The salaries will reflect in the next reporting period.

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 654 523	1 556 850	1 411 801	2 021 795	2 615 363	1 914 789	1 888 779	3 313 779	3 998 427	4 349 045	4 452 427	4 725 679	33 903 257
Infrastructure Services	196 956 416	144 727 755	147 441 818	112 386 994	114 206 632	135 127 775	99 532 194	117 978 313	139 244 358	133 535 469	101 180 507	305 770 707	1 748 088 938
Community and Protection Services	1 292 796	2 799 180	1 731 393	11 476 790	3 523 926	1 774 057	1 601 590	56 874 681	14 026 811	13 982 157	13 370 767	77 460 962	199 917 110
Corporate Services	1 620 565	838 295	675 288	526 043	599 341	625 194	1 020 666	635 710	884 554	880 284	880 284	3 456 087	12 642 310
Financial Services	148 913 449	43 987 191	42 879 202	38 006 766	39 387 820	52 734 604	39 507 677	3 717 344	11 298 691	11 179 581	11 179 581	193 932 876	636 724 781
Grand Total	350 437 749	193 909 271	194 139 502	164 418 388	160 335 082	192 176 419	143 550 906	182 519 827	169 452 841	163 926 536	131 063 566	585 346 310	2 631 276 396

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	23 588	223 379	112 350	1 459 373	2 774 926	1 157 478	1 352 131	1 132 096	1 361 621	1 087 402	1 079 090	5 439 457	17 202 891
Planning and Development	261 118	5 849 694	1 345 068	6 831 865	10 814 825	8 362 246	6 618 432	6 413 325	7 196 185	6 401 826	6 413 530	31 582 959	98 091 073
Infrastructure Services	1 417 293	151 523 653	120 307 533	101 333 240	113 759 378	128 511 765	98 069 547	98 839 302	97 899 899	92 870 536	91 401 182	445 849 081	1 541 782 409
Community and Protection Services	1 392 191	9 641 457	9 836 655	27 917 111	40 413 420	25 581 445	28 440 650	27 526 425	26 453 164	25 084 585	19 676 943	269 017 426	510 981 472
Corporate Services	1 874 646	10 452 029	6 137 411	15 436 641	15 353 264	11 772 366	13 442 235	16 311 967	10 261 960	10 218 696	10 209 554	95 152 822	216 623 591
Financial Services	9 891 980	3 953 724	2 751 838	9 516 718	14 786 018	11 149 968	8 941 485	8 544 715	8 304 530	7 973 170	7 972 303	33 266 247	127 052 696
Grand Total	14 860 817	181 643 936	140 490 855	162 494 948	197 901 831	186 535 268	156 864 480	158 767 830	151 477 359	143 636 215	136 752 602	880 307 992	2 511 734 132

Capital Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	4 833	2 656	25 832	11 021	1 350	1 198	-	-	-	-	6 890	40 000
Planning and Development	-	8 481	493 840	810 000	1 065 000	798 750	1 213 988	3 505 857	2 930 500	3 577 128	3 434 500	4 085 801	21 923 845
Infrastructure Services	2 112 467	4 617 482	18 598 702	29 508 018	26 841 534	33 635 320	19 989 256	30 382 921	81 237 159	71 919 635	69 210 908	88 245 031	476 298 433
Community and Protection Services	-	325 704	1 049 350	6 230 333	7 674 719	17 960 129	745 604	7 449 109	8 947 500	3 346 278	5 284 108	14 784 308	73 797 142
Corporate Services	-	25 505	21 241	511 676	760 000	1 560 068	725 379	4 512 500	11 343 900	11 702 500	11 662 500	17 863 255	60 688 523
Financial Services	-	-	82 487	-	60 000	-	60 000	112 500	167 004	167 504	155 005	595 500	1 400 000
Grand Total	2 112 467	4 982 005	20 248 275	37 085 859	36 412 274	53 955 617	22 735 425	45 962 887	104 626 063	90 713 045	89 747 021	125 567 006	634 147 943