STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

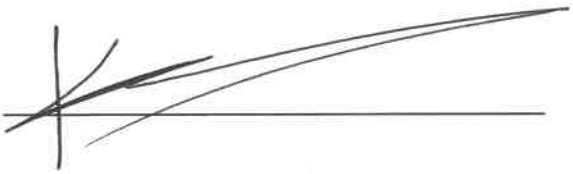
AUGUST 2025

QUALITY CERTIFICATE

I, **Kevin Carolus**, the Acting Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for August 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 August 2025.

Name: **Kevin Carolus**

Acting Municipal Manager of Stellenbosch Municipality- WC024

Signature 

Date: 12 September 2025

Table of Contents

1. Recommendations 3

2. Executive Summary 4

3. Operating Revenue 9

4. Operating Expenditure 13

5. Capital Expenditure 21

6. Supporting Documentation 28

Debtors Age Analysis 28

Creditors Age Analysis 28

7 Investments 29

8 Borrowings 31

9 Allocations and grant receipts and expenditure 32

10 Employee Benefits 35

11 Councillor Allowances and Employee Benefits 36

12 Projections for the rest of the Financial Year 37

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.

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 2025/26 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	642 490 175	2 741 080 854	2 869 321 198
Adjustment Budget	677 608 824	2 748 524 997	2 876 765 341
Plan to Date (SDBIP)	43 806 494	372 098 027	431 531 596
Actual	**18 305 625**	**162 866 047**	**575 962 452**
Variance to SDBIP	(25 500 869)	(209 231 980)	144 430 856
Year to date % Variance to SDBIP	**-58,21%**	**-56,23%**	**33,47%**

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
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	530 581	571 651	571 651	40 220	157 975	157 249	727	0%	571 651
Service charges	1 465 254	1 662 304	1 662 304	144 440	296 721	236 247	60 474	26%	1 662 304
Investment revenue	61 434	63 980	63 980	3 650	7 638	10 663	(3 026)	-28%	63 980
Transfers and subsidies - Operational	234 414	260 585	268 030	353	96 936	3 496	93 439	2672%	268 030
Other own revenue	333 429	310 802	310 802	7 993	16 693	23 877	(7 183)	-30%	310 802
Total Revenue (excluding capital transfers and	**2 625 112**	**2 869 321**	**2 876 765**	**196 655**	**575 962**	**431 532**	**144 431**	**33%**	**2 876 765**
Employee costs	667 940	729 635	729 635	–	–	114 451	(114 451)	-100%	729 635
Remuneration of Councillors	22 989	24 593	24 593	–	–	4 099	(4 099)	-100%	24 593
Depreciation and amortisation	205 229	225 960	225 960	12 241	12 241	37 660	(25 419)	-67%	225 960
Interest	72 867	77 649	77 649	–	–	–	–		77 649
Inventory consumed and bulk purchases	857 552	928 091	928 359	104 997	106 525	150 657	(44 132)	-29%	928 359
Transfers and subsidies	17 868	22 631	22 631	2 663	2 663	3 960	(1 298)	-33%	22 631
Other expenditure	654 746	732 522	739 699	26 373	41 437	61 270	(19 833)	-32%	739 699
Total Expenditure	2 499 191	2 741 081	2 748 525	146 274	162 866	372 098	(209 232)	-56%	2 748 525
Surplus/(Deficit)	125 921	128 240	128 240	50 381	413 096	59 434	353 663	595%	128 240
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	100 653	6 569	6 569	13 803	(7 234)	-52%	100 653
Transfers and subsidies - capital (in-kind)	4 682	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**256 560**	**226 656**	**228 893**	**56 950**	**419 665**	**73 237**	**346 428**	**473%**	**228 893**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**256 560**	**226 656**	**228 893**	**56 950**	**419 665**	**73 237**	**346 428**	**473%**	**228 893**
Capital expenditure & funds sources									
Capital expenditure	**473 059**	**642 490**	**677 609**	**15 841**	**18 306**	**43 806**	**(25 501)**	**-58%**	**677 609**
Capital transfers recognised	157 500	118 636	121 055	6 569	6 569	19 171	(12 602)	-66%	121 055
Borrowing	109 731	198 019	198 019	4 196	4 196	8 550	(4 354)	-51%	198 019
Internally generated funds	201 145	325 835	358 534	5 076	7 541	16 085	(8 544)	-53%	358 534
Total sources of capital funds	468 377	642 490	677 609	15 841	18 306	43 806	(25 501)	-58%	677 609
Financial position									
Total current assets	1 047 800	932 399	896 944		227 790				896 944
Total non current assets	6 178 793	7 047 276	7 082 395		(389)				7 082 395
Total current liabilities	562 043	498 267	495 693		(187 892)				495 693
Total non current liabilities	824 107	1 168 172	1 168 172		2 369				1 168 172
Community wealth/Equity	6 277 410	6 313 236	6 315 474		(6 752)				6 315 474
Cash flows									
Net cash from (used) operating	1 022 487	572 998	579 423	69 330	256 244	103 799	(152 445)	-147%	2 803 827
Net cash from (used) investing	(486 602)	(738 582)	(779 037)	(18 987)	(94 905)	50 103	145 008	289%	779 037
Net cash from (used) financing	–	198 019	198 019	–	–	–	–		198 019
Cash/cash equivalents at the month/year end	**1 864 481**	**711 243**	**677 212**	**–**	**161 339**	**832 709**	**671 369**	**81%**	**3 780 884**

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	188 440	9 510	8 036	6 679	6 851	10 046	34 279	292 087	555 927
Creditors Age Analysis									
Total Creditors	17 865	–	–	–	–	–	–	–	17 865

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
									%	
Revenue - Functional										
Governance and administration		**720 352**	**743 393**	**743 393**	**45 838**	**202 184**	**170 898**	31 286	18%	**743 393**
Executive and council		980	3 585	3 585	33	55	536	(481)	-90%	3 585
Finance and administration		719 372	739 808	739 808	45 805	202 129	170 362	31 767	19%	739 808
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**230 780**	**248 319**	**256 180**	**2 269**	**4 045**	**8 260**	(4 215)	-51%	**256 180**
Community and social services		13 895	18 523	18 523	263	664	3 880	(3 216)	-83%	18 523
Sport and recreation		778	809	809	–	–	40	(40)	-100%	809
Public safety		196 820	188 885	188 885	1 108	1 658	2 753	(1 094)	-40%	188 885
Housing		19 288	40 102	47 963	898	1 723	1 587	136	9%	47 963
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**120 534**	**96 123**	**97 944**	**8 531**	**10 735**	**19 677**	(8 942)	-45%	**97 944**
Planning and development		98 633	81 016	82 837	8 480	10 590	15 937	(5 348)	-34%	82 837
Road transport		21 370	13 547	13 547	36	111	3 697	(3 586)	-97%	13 547
Environmental protection		530	1 560	1 560	16	35	43	(8)	-20%	1 560
Trading services		**1 684 085**	**1 879 901**	**1 879 901**	**146 586**	**365 568**	**246 500**	119 068	48%	**1 879 901**
Energy sources		1 135 871	1 326 497	1 326 497	112 418	251 994	168 919	83 075	49%	1 326 497
Water management		246 151	236 747	236 747	14 175	36 665	25 699	10 966	43%	236 747
Waste water management		165 340	172 165	172 165	11 183	39 266	25 099	14 167	56%	172 165
Waste management		136 723	144 492	144 492	8 810	37 642	26 783	10 859	41%	144 492
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	2 755 751	2 967 736	2 977 418	203 224	582 531	445 335	137 196	31%	2 977 418
Expenditure - Functional										
Governance and administration		**368 083**	**397 039**	**397 039**	**23 601**	**37 721**	**51 253**	(13 532)	-26%	**397 039**
Executive and council		32 505	39 693	39 693	616	618	5 545	(4 927)	-89%	39 693
Finance and administration		330 276	349 590	349 590	22 978	37 077	44 759	(7 682)	-17%	349 590
Internal audit		5 302	7 756	7 756	7	26	949	(923)	-97%	7 756
Community and public safety		**532 918**	**639 347**	**645 508**	**10 506**	**11 078**	**70 618**	(59 540)	-84%	**645 508**
Community and social services		29 016	57 081	57 081	3 125	3 268	8 459	(5 191)	-61%	57 081
Sport and recreation		73 303	81 539	81 539	664	883	12 065	(11 182)	-93%	81 539
Public safety		389 008	437 480	437 480	6 158	6 272	43 455	(37 183)	-86%	437 480
Housing		41 591	63 247	69 408	559	655	6 639	(5 984)	-90%	69 408
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**161 639**	**186 646**	**188 010**	**2 365**	**2 966**	**25 659**	(22 694)	-88%	**188 010**
Planning and development		78 879	87 905	89 269	938	1 008	13 269	(12 261)	-92%	89 269
Road transport		66 783	77 812	77 812	1 249	1 701	9 599	(7 898)	-82%	77 812
Environmental protection		15 977	20 929	20 929	177	257	2 791	(2 534)	-91%	20 929
Trading services		**1 436 551**	**1 518 048**	**1 517 968**	**109 802**	**111 101**	**224 568**	(113 467)	-51%	**1 517 968**
Energy sources		901 048	960 718	960 718	99 452	99 652	152 640	(52 988)	-35%	960 718
Water management		174 987	185 692	185 692	3 897	4 277	24 500	(20 223)	-83%	185 692
Waste water management		199 254	217 041	217 041	3 421	4 029	30 653	(26 625)	-87%	217 041
Waste management		161 262	154 598	154 518	3 032	3 144	16 774	(13 631)	-81%	154 518
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	2 499 191	2 741 081	2 748 525	146 274	162 866	372 098	(209 232)	-56%	2 748 525
Surplus/ (Deficit) for the year		256 560	226 656	228 893	56 950	419 665	73 237	346 428	473%	228 893

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

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	2 412	2 412	–	–	402	(402)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 804	51 760	60 158	2 908	5 773	3 210	2 563	79,8%	60 158
Vote 3 - INFRASTRUCTURE SERVICES		1 794 294	1 962 772	1 964 055	153 091	372 218	264 511	107 707	40,7%	1 964 055
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	209 812	1 387	2 357	6 716	(4 359)	-64,9%	209 812
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 891	1 338	2 284	1 559	726	46,5%	13 891
Vote 6 - FINANCIAL SERVICES		706 399	727 090	727 090	44 500	199 899	168 937	30 962	18,3%	727 090
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	2 750 995	2 967 736	2 977 418	203 224	582 531	445 335	137 196	30,8%	2 977 418
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	23 693	338	373	3 022	(2 649)	-87,7%	23 693
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 613	130 807	136 968	1 403	1 541	17 305	(15 764)	-91,1%	136 968
Vote 3 - INFRASTRUCTURE SERVICES		1 537 415	1 636 653	1 637 936	111 173	112 921	239 742	(126 822)	-52,9%	1 637 936
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 038	568 393	568 393	10 170	10 739	61 992	(51 254)	-82,7%	568 393
Vote 5 - CORPORATE SERVICES		196 593	236 952	236 952	8 444	12 160	21 684	(9 524)	-43,9%	236 952
Vote 6 - FINANCIAL SERVICES		149 803	144 583	144 583	14 747	25 133	28 352	(3 220)	-11,4%	144 583
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	2 499 191	2 741 081	2 748 525	146 274	162 866	372 098	(209 232)	-56,2%	2 748 525
Surplus/ (Deficit) for the year	2	251 804	226 656	228 893	56 950	419 665	73 237	346 428	473,0%	228 893

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.

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		1 026 379	1 215 949	1 215 949	112 150	214 876	168 320	46 556	28%	1 215 949
Service charges - Water		209 832	201 453	201 453	13 187	28 474	21 075	7 399	35%	201 453
Service charges - Waste Water Management		127 606	132 113	132 113	10 728	27 081	21 609	5 473	25%	132 113
Service charges - Waste management		101 437	112 789	112 789	8 374	26 289	25 243	1 046	4%	112 789
Sale of Goods and Rendering of Services		39 900	25 591	25 591	3 159	6 438	3 516	2 922	83%	25 591
Agency services		3 817	3 961	3 961	371	536	570	(34)	-6%	3 961
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		26 447	18 972	18 972	1 774	3 540	3 101	440	14%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	63 980	3 650	7 638	10 663	(3 026)	-28%	63 980
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		11 733	14 249	14 249	909	1 985	1 802	183	10%	14 249
Licence and permits		7 896	8 754	8 754	727	888	1 155	(267)	-23%	8 754
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		50 025	59 231	59 231	306	1 408	12 049	(10 641)	-88%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	571 651	40 220	157 975	157 249	727	0%	571 651
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		187 263	173 403	173 403	11	19	219	(200)	-91%	173 403
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		234 414	260 585	268 030	353	96 936	3 496	93 439	2672%	268 030
Interest		4 522	3 426	3 426	340	673	615	58	9%	3 426
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	3 214	3 214	396	1 206	850	355	42%	3 214
Gains on disposal of Assets		2 317	–	–	–	–	–	–		–
Other Gains		(491)	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**2 625 112**	**2 869 321**	**2 876 765**	**196 655**	**575 962**	**431 532**	**–**		**2 876 765**
Expenditure By Type										
Employee related costs		667 940	729 635	729 635	–	–	114 451	(114 451)	-100%	729 635
Remuneration of councillors		22 989	24 593	24 593	–	–	4 099	(4 099)	-100%	24 593
Bulk purchases - electricity		764 398	805 126	805 126	97 133	97 133	134 188	(37 055)	-28%	805 126
Inventory consumed		93 155	122 965	123 233	7 864	9 392	16 470	(7 078)	-43%	123 233
Debt impairment		24 479	77 289	77 289	–	–	–	–		77 289
Depreciation and amortisation		205 229	225 960	225 960	12 241	12 241	37 660	(25 419)	-67%	225 960
Interest		72 867	77 649	77 649	–	–	–	–		77 649
Contracted services		283 689	328 381	336 007	13 048	13 148	34 522	(21 375)	-62%	336 007
Transfers and subsidies		17 868	22 631	22 631	2 663	2 663	3 960	(1 298)	-33%	22 631
Irrecoverable debts written off		176 955	126 724	126 724	–	–	–	–		126 724
Operational costs		161 092	199 498	199 049	13 325	28 290	26 748	1 542	6%	199 049
Losses on Disposal of Assets		348	–	–	–	–	–	–		–
Other Losses		8 183	630	630	–	–	–	–		630
Total Expenditure		2 499 191	2 741 081	2 748 525	146 274	162 866	372 098	(209 232)	-56%	2 748 525
Surplus/(Deficit)		125 921	128 240	128 240	50 381	413 096	59 434	209 232	0	128 240
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	100 653	6 569	6 569	13 803	(7 234)	(0)	100 653
Transfers and subsidies - capital (in-kind)		4 682	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &		**256 560**	**226 656**	**228 893**	**56 950**	**419 665**	**73 237**			**228 893**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		256 560	226 656	228 893	56 950	419 665	73 237			228 893
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**256 560**	**226 656**	**228 893**	**56 950**	**419 665**	**73 237**			**228 893**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		256 560	226 656	228 893	56 950	419 665	73 237			228 893

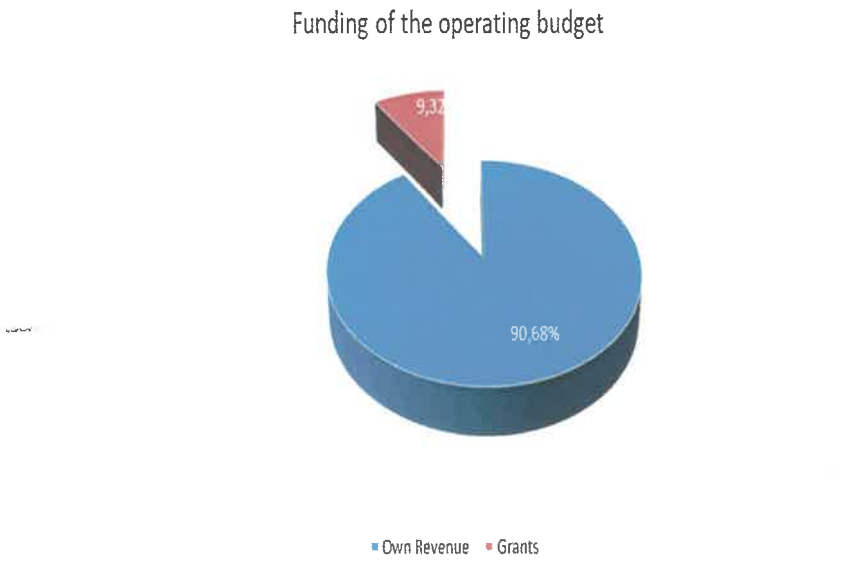
3. Operating Revenue

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 August 2025. It should be noted that the figures relate to billed revenue and not cash collected.

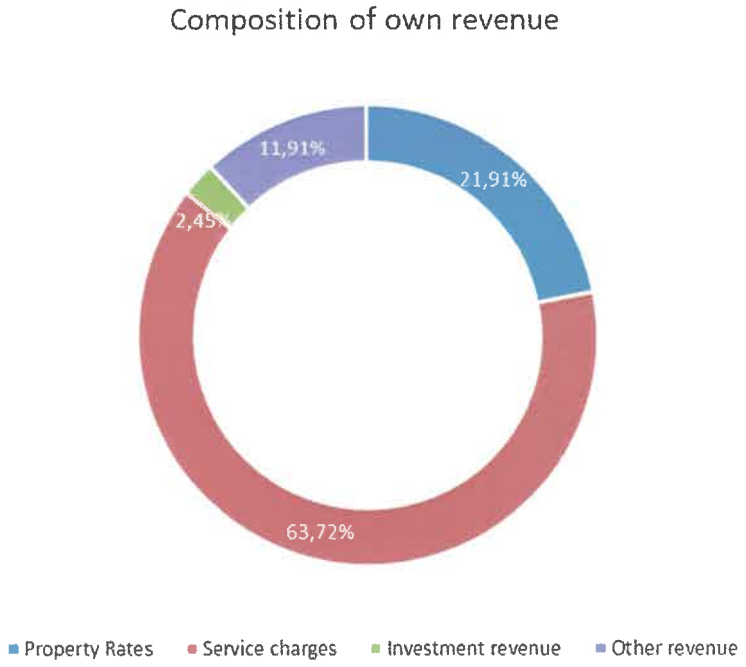
Operating Revenue by Source:

R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue										
Service charges - Electricity	1 215 948 763	1 215 948 763	214 875 883	168 319 884	-46 555 999	-28%	83 881 528	112 150 159	-28 268 631	-33,70%
Service charges - Water	201 453 009	201 453 009	28 474 175	21 074 827	-7 399 348	-35%	10 719 803	13 187 271	-2 467 468	-23,02%
Service charges - Waste Water Management	132 112 779	132 112 779	27 081 325	21 608 776	-5 472 549	-25%	7 461 340	10 728 162	-3 266 822	-43,78%
Service charges - Waste management	112 789 486	112 789 486	26 289 365	25 243 088	-1 046 277	-4%	7 886 146	8 374 029	-487 883	-6,19%
Sale of Goods and Rendering of Services	25 590 670	25 590 670	6 438 269	3 516 109	-2 922 160	-83%	1 814 339	3 159 329	-1 344 990	-74,13%
Agency services	3 961 303	3 961 303	536 288	570 243	33 955	6%	301 689	370 754	-69 065	-22,89%
Interest earned from Receivables	18 972 172	18 972 172	3 540 207	3 100 572	-439 635	-14%	1 598 586	1 773 629	-175 043	-10,95%
Interest earned from Current and Non Current Assets	63 979 577	63 979 577	7 637 698	10 663 267	3 025 569	28%	5 331 631	3 649 823	1 681 808	31,54%
Rental from Fixed Assets	14 249 488	14 249 488	1 985 443	1 801 999	-183 444	-10%	974 843	908 503	66 340	6,81%
Licence and permits	8 754 465	8 754 465	887 715	1 154 840	267 125	23%	742 637	726 814	15 823	2,13%
Operational Revenue	59 231 238	59 231 238	1 407 724	12 048 970	10 641 246	88%	11 496 059	305 974	11 190 086	97,34%
Non-Exchange Revenue										
Property rates	571 650 678	571 650 678	157 975 115	157 248 602	-726 513	0%	47 558 132	40 219 555	7 338 577	15,43%
Fines, penalties and forfeits	173 402 829	173 402 829	19 029	218 901	199 872	91%	135 115	11 151	123 964	91,75%
Transfer and subsidies - Operational	260 585 383	268 029 526	96 935 621	3 496 450	-93 439 171	-2672%	1 748 225	353 121	1 395 104	79,80%
Interest	3 425 825	3 425 825	673 044	614 747	-58 297	-9%	313 690	340 465	-26 775	-8,54%
Operational Revenue	3 213 533,00	3 213 533,00	1 205 549,48	850 321,00	-355 228	0%	220 018,00	396 383,08	-176 365,08	-80,16%
Gains on disposal of Assets	-	-	-	-	-	0%	-	-	-	0,00%
Total Revenue (excluding capital transfers and contributions)	**2 869 321 198**	**2 876 765 341**	**575 962 452**	**431 531 596**	**-144 430 856**	**-33%**	**182 183 781**	**196 655 121**	**-14 471 340**	**-7,94%**

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 63.72% per cent of the R2 608 735 815 own revenue budget.



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually.

3.2 Service charges - Electricity

The municipality has billed R46 555 999 more electricity charges than initially anticipated. The largest over performance variance was noted for Electricity Sales: Time of use tariffs (R35 942 334) and Industrial (400Volts – Low Voltage) (R3 988 580). The over performance is due to an increase in consumption due to cold weather.

3.3 Service charges - Water revenue

The municipality has billed R7 399 348 more water charges than initially anticipated. The largest over performance variance was noted for Industrial Water (R2 278 147) and Sale: Conventional Water (R5 352 363). This increase in billings is a result of an increase in consumption.

3.4 Service charges - Waste Water Management

The municipality has billed R5 472 549 more sanitation charges than initially anticipated. The largest over performance variance was noted for Industrial Effluent (R2 076 899) and Sanitation Charges (R1 718 258). This increase in billings is a result of an increase in usage.

3.5 Sale of Goods and Rendering of Services

An over performance is noted for other revenue to the amount of R2 922 160. The items that attributed to the overperformance are as follows:

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

An over performance of R575 252 has been noted. This is a result of more lease agreements entered into for encroachments therefor more payments being received than initially anticipated.

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

An over performance of R2 286 450 has been noted. This is a result of more requests and payments received than initially anticipated.

3.6 Transfer and subsidies - Operational

An overperformance is noted for transfers and subsidies to the amount of R93 439 171. The overperformance is due to the tranche payments received for the equitable share allocation.

3.7 Operational Revenue

An overperformance is noted for operational revenue to the amount of R10 641 246. The items that attributed to the underperformance are as follows:

3.7.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An under performance of R10 905 345 has been noted. This is a result of less charges for developments than initially anticipated.

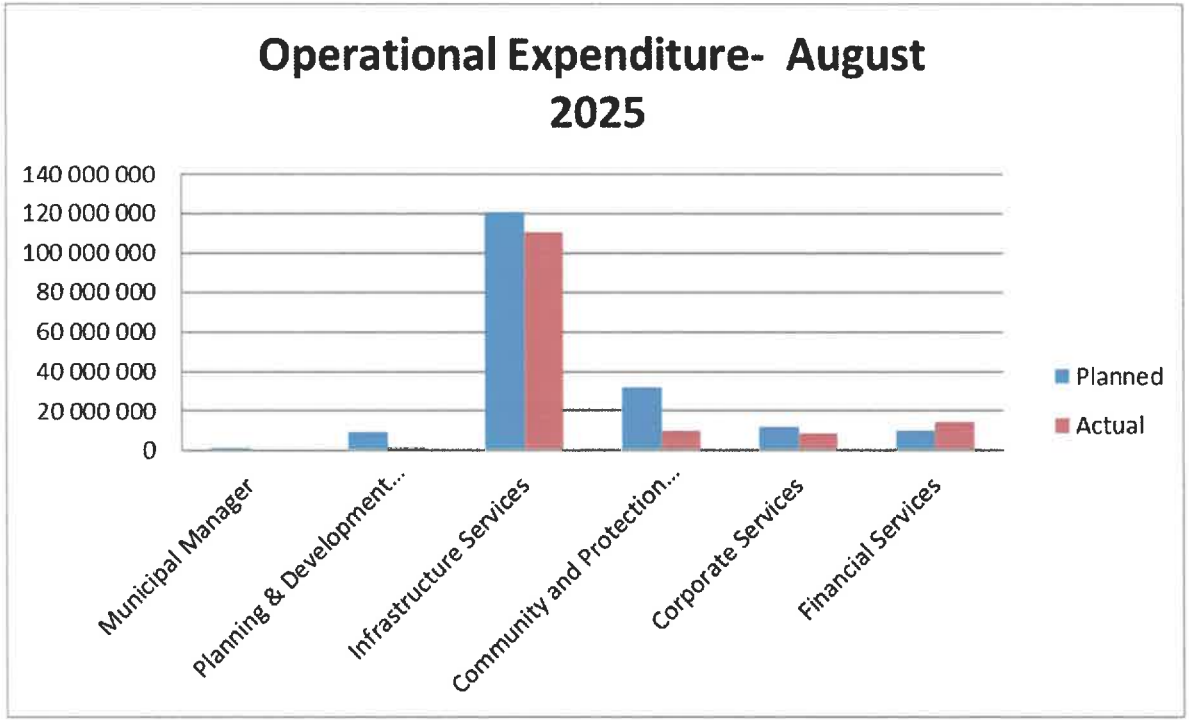
4. Operating Expenditure

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

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		August 2025		August Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 693 262	23 693 262	3 022 290	372 918	1 548 146	338 144	(1 210 002)	-78%
Planning & Development Services	130 807 404	136 967 933	17 305 073	1 541 037	9 253 192	1 402 625	(7 850 567)	-85%
Infrastructure Services	1 636 652 537	1 637 936 151	239 742 244	112 920 588	120 736 045	111 173 308	(9 562 737)	-8%
Community and Protection Services	568 392 787	568 392 787	61 992 116	10 738 511	31 726 030	10 169 540	(21 556 490)	-68%
Corporate Services	236 951 689	236 951 689	21 683 884	12 160 229	12 066 886	8 443 540	(3 623 346)	-30%
Financial Services	133 153 888	144 583 175	28 352 420	25 132 764	9 915 865	14 746 603	4 830 738	49%
TOTALS	**2 729 651 567**	**2 748 524 997**	**372 098 027**	**162 866 047**	**185 246 164**	**146 273 760**	**(38 972 404)**	**-21%**

Disclaimer: At the time of reporting, the salaries for July and August had not yet been integrated in the financial system. Consequently, this has caused an underspending on the operational expenditure for each directorate. The salaries will be integrated into the financial system during the next reporting period.


Operational Expenditure- August 2025
140 000 000
120 000 000
100 000 000
80 000 000
60 000 000
40 000 000
20 000 000
0
Municipal Manager
Planning & Development...
Infrastructure Services
Community and Protection...
Corporate Services
Financial Services
Planned
Actual

Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R17 305 073 of the amended budget. The year- to- date actual expenditure incurred amounted to R1 541 037 which resulted in an underperformance of R15 764 036. 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

The user department planned to spend R930 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the technical report for the local spatial development framework served at the bid evaluation committee in August 2025.

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

The user department planned to spend R916 666 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender is expected to serve at the bid evaluation committee in September 2025.

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

The user department planned to spend R291 998 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 991. Orders to the amount of R199 955 have been loaded onto the financial system. The user department indicated that the funds will be used for the repair and replacement on the Wendy-house program on a need-to-basis.

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

The user department planned to spend R1 416 718 of the amended budget. No expenditure has been incurred to date. A virement will be processed to transfer the funds to Contracted Services, as a Supply Chain Management procurement process was followed for the rendering of tourism functions.

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

The user department planned to spend R100 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender has been awarded.

4.1.6 Employee related costs

The user department planned to spend R11 032 744 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 R239 742 244 of the amended budget. The year-to-date actual expenditure incurred amounted to R112 920 588 which resulted in an underperformance of R126 821 656. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R134 187 608 of the amended budget. The year-to-date actual expenditure incurred amounted to R97 133 071. The user department indicated that they are still awaiting the invoice for August 2025.

4.2.2 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management (Landfill Site)

The user department planned to spend R4 375 178 of the amended budget. The year-to-date actual expenditure incurred amounted to R67 076. Orders to the amount of R21 066 002 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and is currently on site, the invoices for August 2025 has not yet been received from the service provider

4.2.3 Expenditure: Operational Cost: Uniform and Protective Clothing

The user department planned to spend R1 010 485 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R15 002 have been loaded onto the financial system. The user department indicated that there was a delay on the tender due to a rate change, it has since served at the Bid adjudication committee in August 2025, and invoices have been submitted for payment.

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

The user department planned to spend R1 746 666 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 190. Orders to the amount of R51 317 have been loaded onto the financial system. The user department indicated that the tender for corrective maintenance is currently in its appeal period.

4.2.5 Expenditure: Inventory Consumed: Water

The user department planned to spend R7 008 930 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 136 875. The user department indicated that they are awaiting invoices from the service providers pertaining to July and August 2025.

4.2.6 Expenditure: Contracted Services: Contractors: Transportation (Sewerage purification Stellenbosch)

The user department planned to spend R1 060 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R254 880 have been loaded onto the financial system. The user department indicated that the tender for the transportation of slugs has been finalised.

4.2.7 Expenditure: Inventory Consumed: Consumables: Zero Rated (Refuse removal)

The user department planned to spend R1 215 536 of the amended budget. The year-to-date actual expenditure incurred amounted to R261 194. The user department indicated that the consumption of fuel is lower than initially anticipated and they are awaiting an invoice for August 2025.

4.2.8 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Water Network)

The user department planned to spend R805 226 of the amended budget. No expenditure has been incurred to date. The user department indicated that expenditure is incurred on a need-to- basis.

4.2.9 Employee related costs

The user department planned to spend R39 333 680 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 R61 992 116 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 738 511 which resulted in an underperformance of R51 253 605. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R429 324 of the amended budget. The year-to-date actual expenditure incurred amounted to R100 384. The user department indicated that invoices have been received and submitted for payment.

4.3.2 Expenditure: Contracted Services: Outsourced Services: Traffic Management

The user department planned to spend R1 489 283 of the amended budget. No expenditure has been incurred to date. The user department indicated that the invoice for July 2025 has been received and submitted for payment, they are still awaiting the invoice for August 2025.

4.3.3 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R10 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 683 000. Orders to the amount of R6 411 561 have been loaded onto the financial system. The user department indicated that the invoices for August 2025 have been submitted for payment.

4.3.4 Expenditure: Inventory Consumed: Consumables: Zero Rated (Law enforcement)

The user department planned to spend R477 288 of the amended budget. The year-to-date actual expenditure incurred amounted to R165 416. The user department indicated that its fleet has decreased due to disposals of old vehicles, and several vehicles have been out of services for extended periods because of repairs. It is expected that fuel expenditure will increase after the procurement of new vehicles.

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

The user department planned to spend R425 168 of the amended budget. The year-to-date actual expenditure incurred amounted to R108 613. The user department indicated that expenditure is dependent on the magnitude of vehicle breakdowns and maintenance required.

4.3.6 Employee related costs

The user department planned to spend R35 351 420 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 R21 683 884 of the budget. The year-to-date actual expenditure incurred amounted to R12 160 229 which resulted in an underperformance of R9 523 655. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R328 412 of the amended budget. The year-to-date actual expenditure incurred amounted to R255 177. The user department indicated that invoices have been received but due to billing issues from the service provider identified, there has been a delay in the processing of payments.

4.4.2 Expenditure: Operational Cost: External Computer Service: Specialised Computer Service

The user department planned to spend R24 840 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider has been appointed.

4.4.3 Expenditure: Operational Cost: Communication: Telephone, Fax, Telegraph and Telex

The user department planned to spend R239 502 of the amended budget. No expenditure has been incurred to date. The user department indicated that invoices have been received but due to billing issues identified, there has been a delay in the processing of payments.

4.4.4 Expenditure: Inventory Consumed: Consumables: Zero Rated (Property Management)

The user department planned to spend R46 924 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 872. The user department indicated that expenditure is incurred monthly and they are awaiting invoices for August 2025 from the service provider.

4.4.5 Expenditure: Operating Leases: Investment Properties

The user department planned to spend R1 020 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R649 883. The user department indicated that expenditure is incurred monthly and they are awaiting invoices for August 2025.

4.4.6 Employee related costs

The user department planned to spend R10 548 648 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

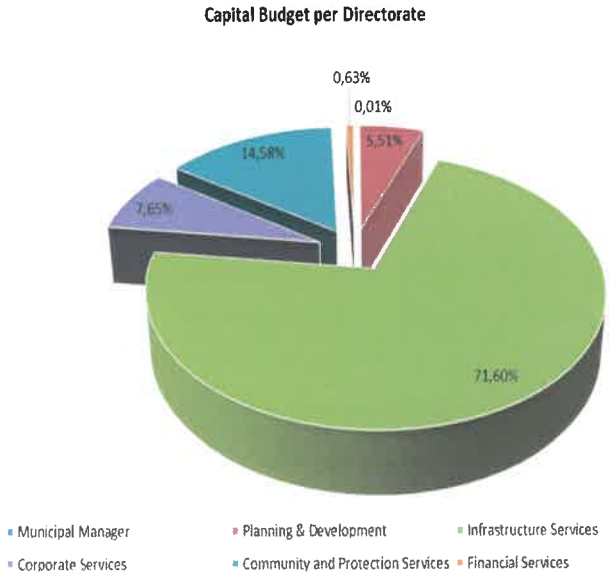
The Financial Services directorate planned to spend R28 352 420 of the budget. The year-to-date actual expenditure incurred amounted to R25 132 765 which resulted in an underperformance of R3 219 656. The items that attributed to the underperformance are as follows:

4.5.1 Employee related costs

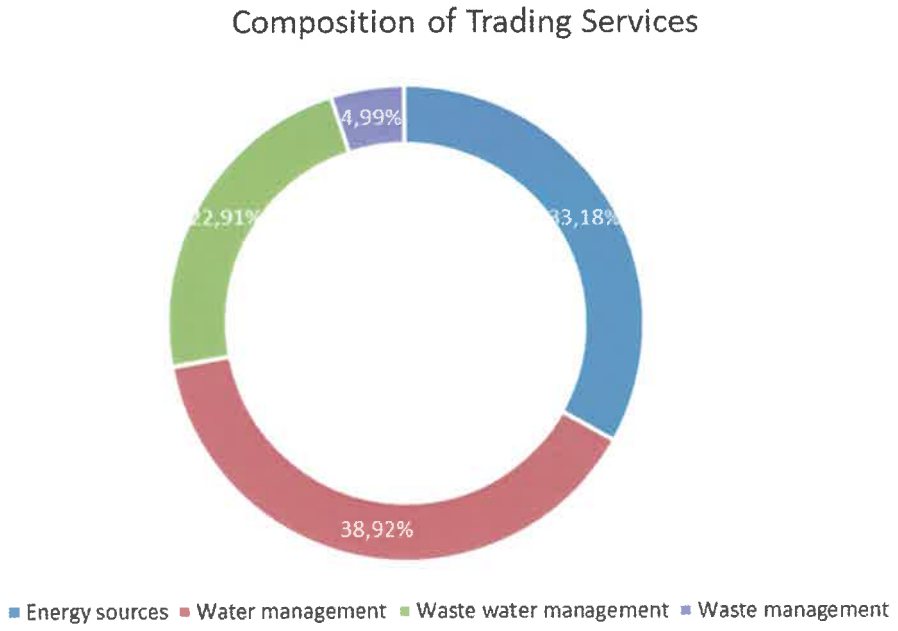
The user department planned to spend R12 220 988 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

5 Capital Expenditure

Stellenbosch municipality vested most of the 2025/26 capital budget in trading services (R380 692 540 or 56.18 per cent of the R677 608 824 capital budget) which is needed to ensure effective service delivery.



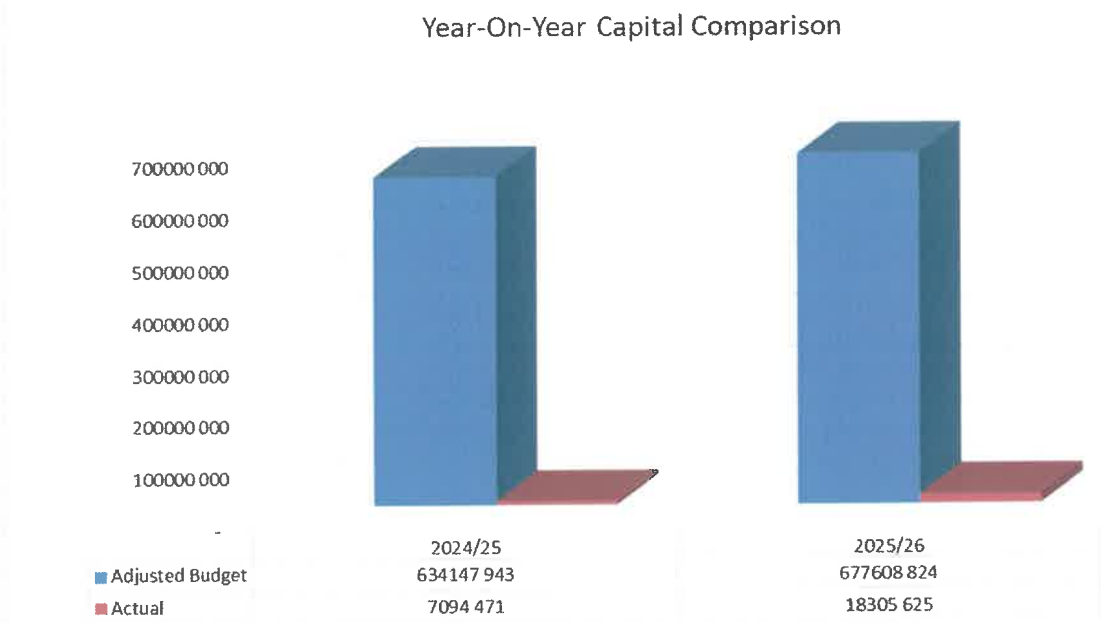
The capital budgets for trading services are largely allocated to the investments in Water management (R148 158 527 or 38.92 per cent of the R380 692 540 trading services capital budget).



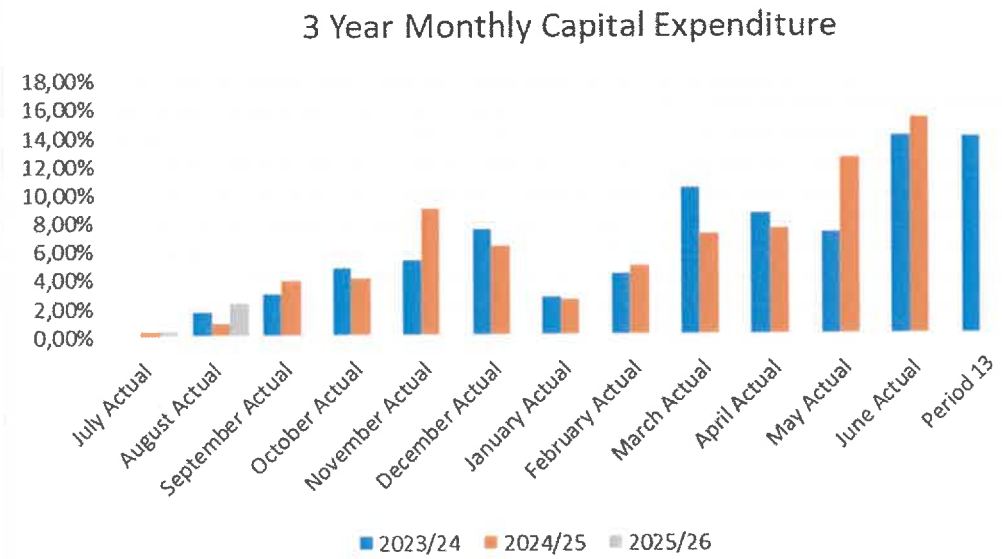
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as at 31 August 2025.

Directorate	Adjusted Budget	Capital Expenditure					Balance	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	Budget - (Actual + Comm + Prov)			
Municipal Manager	100 000	-	-	-	-	-	100 000	0,00%	0,00%	0,00%
Planning & Development	37 349 558	108 750	633 564	5 528 363	1 686 867	7 848 794	29 500 764	1,70%	16,50%	21,01%
Infrastructure Services	485 177 392	30 973 744	12 309 897	189 566 456	20 204 466	222 080 819	263 096 573	2,54%	41,61%	45,77%
Corporate Services	51 863 619	5 474 000	55 099	13 241 788	-	13 296 887	38 566 732	0,11%	25,64%	25,64%
Community and Protection Services	98 818 255	7 250 000	5 307 065	37 128 499	303 547	42 739 111	56 079 144	5,37%	42,94%	43,25%
Financial Services	4 300 000	-	-	2 973 427	-	2 973 427	1 326 573	0,00%	69,15%	69,15%
TOTALS	**677 608 824**	**43 806 494**	**18 305 625**	**248 438 532**	**22 194 880**	**288 939 038**	**388 669 786**	**2,70%**	**39,37%**	**42,64%**

MONTHLY BUDGET STATEMENT FOR AUGUST 2025



Detail	2024/25	2025/26
Adjusted Budget	634 147 943	677 608 824
Actual	7 094 471	18 305 625
Actual % Spent	**1,12%**	**2,70%**



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
2023/24	0,00%	1,74%	3,03%	4,83%	5,33%	7,53%	2,73%	4,35%	10,37%	8,58%	7,28%	14,04%	13,88%	491 726 021,00
2024/25	0,35%	0,95%	3,86%	4,12%	8,95%	6,36%	2,59%	4,88%	7,12%	7,47%	12,49%	15,29%		524 512 559,00
2025/26	0,42%	2,34%												677 608 824,00

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) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
		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		40	100	100	–	–	–	–		100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	31 770	560	560	90	470	522%	31 770
Vote 3 - INFRASTRUCTURE SERVICES		338 568	447 282	461 202	9 845	12 310	30 894	(18 584)	-60%	461 202
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	76 795	5 100	5 100	7 000	(1 900)	-27%	76 795
Vote 5 - CORPORATE SERVICES		43 743	50 920	51 864	55	55	5 474	(5 419)	-99%	51 864
Vote 6 - FINANCIAL SERVICES		9 320	600	600	–	–	–	–		600
Total Capital Multi-year expenditure	4,7	453 925	595 400	622 331	15 560	18 025	43 458	(25 433)	-59%	622 331
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 162	5 580	5 580	74	74	19	55	294%	5 580
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	23 975	–	–	80	(80)	-100%	23 975
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	22 023	207	207	250	(43)	-17%	22 023
Vote 5 - CORPORATE SERVICES		64	–	–	–	–	–	–		–
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 700	–	–	–	–		3 700
Total Capital single-year expenditure	4	19 134	47 090	55 278	281	281	349	(68)	-19%	55 278
Total Capital Expenditure	3	473 059	642 490	677 609	15 841	18 306	43 806	(25 501)	-58%	677 609
Capital Expenditure - Functional Classification										
Governance and administration		**45 826**	**55 320**	**56 264**	**55**	**55**	**5 474**	(5 419)	-99%	**56 264**
Executive and council		40	100	100	–	–	–	–		100
Finance and administration		45 786	55 220	56 164	55	55	5 474	(5 419)	-99%	56 164
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**69 497**	**106 629**	**124 738**	**5 570**	**5 570**	**7 340**	(1 770)	-24%	**124 738**
Community and social services		24 173	56 631	63 159	5 202	5 202	7 250	(2 048)	-28%	63 159
Sport and recreation		12 117	10 093	15 546	–	–	–	–		15 546
Public safety		5 788	8 261	12 910	94	94	–	94		12 910
Housing		27 419	31 644	33 123	274	274	90	184	204%	33 123
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**114 732**	**99 849**	**99 513**	**1 672**	**1 672**	**5 019**	(3 346)	-67%	**99 513**
Planning and development		26 522	5 135	5 878	1 628	1 628	19	1 609	8583%	5 878
Road transport		85 532	94 464	93 386	33	33	5 000	(4 967)	-99%	93 386
Environmental protection		2 678	250	250	11	11	–	11		250
Trading services		**243 005**	**380 693**	**397 094**	**8 544**	**11 008**	**25 974**	(14 965)	-58%	**397 094**
Energy sources		73 910	126 332	124 536	69	2 533	–	2 533		124 536
Water management		73 261	148 159	159 767	4 663	4 663	14 178	(9 515)	-67%	159 767
Waste water management		59 260	87 200	88 291	3 812	3 812	10 835	(7 023)	-65%	88 291
Waste management		36 574	19 002	24 501	–	–	960	(960)	-100%	24 501
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	473 059	642 490	677 609	15 841	18 306	43 806	(25 501)	-58%	677 609
Funded by:										
National Government		95 420	63 693	63 693	6 360	6 360	13 803	(7 443)	-54%	63 693
Provincial Government		27 322	21 885	23 831	209	209	–	209		23 831
District Municipality		–	–	–	–	–	–	–		–
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		34 759	33 057	33 531	–	–	5 368	(5 368)	-100%	33 531
Transfers recognised - capital		157 500	118 636	121 055	6 569	6 569	19 171	(12 602)	-66%	121 055
Borrowing	6	109 731	198 019	198 019	4 196	4 196	8 550	(4 354)	-51%	198 019
Internally generated funds		201 145	325 835	358 534	5 076	7 541	16 085	(8 544)	-53%	358 534
Total Capital Funding	7	468 377	642 490	677 609	15 841	18 306	43 806	(25 501)	-58%	677 609

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 R108 750 of the amended budget. The year-to-date actual expenditure incurred amounted to R633 564. This resulted in an overperformance of R524 814. The projects that attributed to the overperformance are as follows:

5.1.1 Klapmuts La Rochelle (one hundred)

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R208 895. Orders to the amount of R601 116 have been loaded onto the financial system. The user department indicated that a service provider has been appointed for the design of infrastructure services whereafter a tender will be advertised for the installation of basic services.

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

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R346 648. Orders to the amount of R1 653 352 have been loaded onto the financial system. The user department indicated that the project has commenced.

5.2 Community and Protection Services

The Directorate planned to spend R7 250 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 307 065. This resulted in an underperformance of R1 942 935. The projects that attributed to the underperformance are as follows:

5.2.1 Calcatta Memorial Park

The user department planned to spend R7 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 514 565. Orders to the amount of R31 525 435 have been loaded onto the financial system. The user department indicated that they are awaiting the approval for the advertisement of the tenders to commence with work.

5.3 Infrastructure Services

The Directorate planned to spend R30 793 744 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 309 897. This resulted in an underperformance of R18 663 847. The projects that attributed to the underperformance are as follows:

5.3.1 Bulk Water Supply Pipe and Reservoir: Stellenbosch

The user department planned to spend R12 353 344 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 742 239. Orders to the amount of R80 157 761 have been loaded onto the financial system. The user department indicated that the project is in its construction phase, and the contractor is on site.

5.3.2 Upgrade of WWTW: Klapmuts

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 the tender will be advertised in September 2025, and construction is envisaged to commence in January 2026.

5.3.3 Upgrade of WWTW Wemmershoek

The user department planned to spend R8 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 811 882. The user department indicated that the contractor and consultant have been appointed, and they envisage completion in January 2026.

5.4 Corporate Services

The Directorate planned to spend R5 474 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R55 099. This resulted in an underperformance of R5 418 901. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Maintenance/Upgrade: Beltana

The user department planned to spend R2 950 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R7 659 165 have been loaded onto the financial system. The user department indicated that phase 1 of the project is currently in progress and the specifications for phase 2 will serve at the bid specifications committee in September 2025.

5.4.2 Upgrading: Law Enforcement Offices

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 574 269 have been loaded onto the financial system. The user department indicated that the project is currently in progress, and they envisage the completion of phase 1 to be in October 2025. The specifications for phase 2 are expected to serve at the bid specification committee in October 2025.

5.4.3 Upgrading: Municipal Court

The user department planned to spend R1 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R55 099. The user department indicated that the project is currently in progress, and they envisage completion to be in December 2025.

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	16 364	4 261	3 659	3 506	3 477	4 049	11 494	97 534	144 344	120 060	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	89 059	1 262	532	330	308	224	1 286	11 245	104 245	13 393	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	31 428	1 315	1 438	981	865	1 111	4 302	18 030	59 470	25 289	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	14 946	1 260	1 056	541	560	1 296	3 935	24 510	48 104	30 843	–	–
Receivables from Exchange Transactions - Waste Management	1600	14 609	886	847	823	855	1 958	6 451	33 885	60 315	43 973	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 439	284	219	215	229	235	2 279	12 522	17 421	15 480	–	–
Interest on Arrear Debtor Accounts	1810	119	152	195	208	263	1 091	2 503	82 284	86 816	86 349	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	20 474	91	90	75	295	81	2 028	12 076	35 211	14 556	–	–
Total By Income Source	2000	188 440	9 510	8 036	6 679	6 851	10 046	34 279	292 087	555 927	349 942	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	19 791	1 494	587	376	289	189	2 128	8 273	33 126	11 254	–	–
Commercial	2300	65 757	1 103	948	579	547	784	2 749	38 404	110 870	43 062	–	–
Households	2400	82 941	6 592	6 355	5 504	5 715	8 752	28 048	233 597	377 503	281 615	–	–
Other	2500	19 951	322	146	220	301	322	1 354	11 814	34 429	14 010	–	–
Total By Customer Group	2600	188 440	9 510	8 036	6 679	6 851	10 046	34 279	292 087	555 927	349 942	–	–

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2025/26								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	9 529	–	–	–	–	–	–	–	9 529
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	8 336	–	–	–	–	–	–	–	8 336
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	17 865	–	–	–	–	–	–	–	17 865

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	August		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#9415	CALL	7,800%		**11 261 535,17**		(40 000 000,00)	60 000 000,00	674 741,00	1 212 497,94	**72 474 033,11**
20-8179-5573	A#5573	FIXED/9 MTHS	8,820%	07-Jul-25	**169 344 970,14**			(169 575 720,88)	-	230 750,74	**(0,00)**
20-8213-6172	A#6172	FIXED/12 MTHS	8,150%	10-Jul-26				100 000 000,00	692 191,78	1 183 424,66	**101 183 424,66**
					180 606 505,31	-	**(40 000 000,00)**	**(9 575 720,88)**	**1 366 932,78**	**2 626 673,34**	**173 657 457,77**
	NEDBANK										
03/7881123974/...036	N#036	FIXED / 12 MTHS	8,695%	19-Mar-26	**204 954 958,90**			-	1 476 958,90	2 953 917,81	**207 908 876,71**
03/7881123974/...037	N#037	FIXED / 10 MTHS	7,900%	19-Jun-26		100 000 000,00		100 000 000,00	259 726,03	259 726,03	**100 259 726,03**
					204 954 959,88	**100 000 000,00**	-	**100 000 000,00**	**1 736 684,93**	**3 213 643,84**	**308 168 602,74**
	SBSA										
258489367-043	S#043	FIXED 9 MNTHS	8,775%	09-Jul-25	**43 448 808,09**			(43 527 367,70)	-	78 559,61	**(0,00)**
258489367-046	S#046	FIXED 6 MNTHS	8,300%	17-Nov-25	**101 046 027,40**			-	682 191,78	1 387 123,29	**102 433 150,68**
					144 494 835,49	-	-	**(43 527 367,70)**	**682 191,78**	**1 465 682,90**	**102 433 150,68**
INVESTMENT TOTAL					**530 056 300,68**	**100 000 000,00**	**(40 000 000,00)**	**46 896 911,42**	**3 785 809,49**	**7 306 000,08**	**584 259 211,19**

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
A#9415		CALL ACCO	Deposits - Ba	No	Yes	7,00%	No	No	30/06/2025	111 799	675	(40 000)		72 474
A#5573		9M	Deposits - Ba	No	Yes	8,82%	No	No	10/07/2025	–	–	–	–	–
A#6172		1Y	Deposits - Ba	No	Yes	8,15%	No	No	10/07/2026	100 491	692	–	–	101 183
N#036		1Y	Deposits - Ba	No	Yes	8,65%	No	No	31/03/2025	206 432	1 477	–	–	207 909
N#037		10M	Deposits - Ba	No	Yes	7,90%	No	No	19/06/2026		260	–	100 000	100 260
S#046		6M	Deposits - Ba	No	Yes	8,30%	No	No	17/11/2025	101 751	682	–	–	102 433
Municipality sub-total										520 473	3 786	(40 000)	100 000	584 259
Entities														
Entities sub-total										–	–		–	–
TOTAL INVESTMENTS AND INTEREST	2									520 473	3 786	(40 000)	100 000	584 259

8 Borrowings

Lending Institution	Balance 1/08/2025	Received August 2025	Interest Capitalised August 2025	Capital Repayments August 2025	Balance 31/08/2025	Percentage	Sinking Funds
							(R'000)
DBSA@ 10.25%	9 753 287	-	-	-	9 753 287	10,25%	
DBSA @ 9.74%	46 199 297	-	-	-	46 199 297	9,74%	
NEBANK @ 9.70%	82 515 584	-	-	-	82 515 584	9,70%	
NEBANK @ 8.8%	71 853 078	-	-	-	71 853 078	6,73%	
STANDARD BANK @ 11.00%	115 563 587	-	-	-	115 563 587	11,00%	
NEDBANK @9.69%	60 533 810	-	-	-	60 533 810	9,70%	
NEDBANK @10,19%	128 283 020	-	-	-	128 283 020	10,71%	
TOTAL	**514 701 663**	-	-	-	**514 701 663**		

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2025/26 INCLUSIVE OF ROLL OVER AMOUNTS	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
Unconditonal Grant:Equitable Share	231 793 000		231 793 000	96 581 000	21 035 704	9 930 457	-		75 545 296	21,78%	9,08%
Grand Total (Unconditional Grants)	**231 793 000**		**231 793 000**	**96 581 000**	**21 035 704**	**9 930 457**	**-**		**75 545 296**	**21,78%**	**9,08%**
EPWP Integrated Grant for Municipalities	3 202 000		3 202 000	800 000	-	-	800 000		800 000	0,00%	0,00%
Local Government Financial Management Grant	1 700 000		1 700 000	1 700 000	-	-	1 700 000	-	1 700 000	0,00%	0,00%
Integrated National Electrification Programme (Municipal) Grant	6 188 000		6 188 000	2 785 000	949 565	949 565	-		1 835 435	34,10%	15,35%
Integrated Urban Development Grant	64 530 000		64 530 000	24 619 000	5 410 458	5 410 458	-		19 208 542	21,98%	8,38%
Energy Efficiency and Demand Side	5 000 000		5 000 000	2 000 000	-	-	2 000 000		2 000 000	0,00%	0,00%
Local Government, Water and Related Service SETA	550 000		550 000	-	351 621	351 621	-		- 351 621	0,00%	63,93%
Community Development Workers Operational Support Grant	38 000		38 000	-	-	-	-		-	0,00%	0,00%
Community Library Service Grant	11 576 000		11 576 000	-	4 474	3 850	-	-	- 4 474	0,00%	0,04%
Human Settlements Development Grant	16 000 000	1 283 614	17 283 614		-	-	-		1 283 614	0,00%	0,00%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 212 000	1 700 485	15 912 485	6 018 000	208 895	208 895	3 856 000		7 509 589	2,71%	1,31%
Title Deeds Restoration Grant	1 162 000		1 162 000	-		-	-		-	0,00%	0,00%
Integrated Transport Planning	656 000		656 000	-	-	-	-		-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	335 000		335 000	-	-	-	-		-	0,00%	0,00%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)	800 000	537 008	1 337 008	-	-	-	-		537 008	0,00%	0,00%
Development of Sport and Recreational Facilities	300 000		300 000			-	-		-	0,00%	0,00%
Provincial Acceleration Grant		6 160 529	6 160 529				-		6 160 529	0,00%	0,00%
Khaya Lam Free Market Foundation		293 271	293 271			-	-		293 271	0,00%	0,00%
Global Environment Fund (GEF)	2 412 150		2 412 150		-					0,00%	0,00%
Grand total (Conditional Grants)	**128 661 150**	**9 974 907**	**138 636 057**	**37 922 000**	**6 925 013**	**6 924 389**	**8 356 000**	**-**	**40 971 894**	**14,46%**	**5,00%**

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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:		**221 280**	**239 166**	**239 166**	**2 500**	**99 081**	**1 229**	**97 852**	**7963,3%**	**239 166**
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	–	96 581	–	96 581		231 793
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	800	800	534	266	49,9%	3 202
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	1 700	1 700	283	1 417	500,0%	1 700
Programme and Project Preparation Support Grant		2 055	2 471	2 471	–	–	412	(412)	-100,0%	2 471
Provincial Government:		**21 914**	**18 358**	**18 358**	**–**	**–**	**1 866**	**(1 866)**	**-100,0%**	**18 358**
Community Library Service Grant		11 333	10 023	10 023	–	–	1 670	(1 670)	-100,0%	10 023
Municipal Accreditation and Capacity Building Grant		249	–	–	–	–	–	–		–
RSEP/ VPUU		–	800	800	–	–	–	–		–
Title Deeds Restoration Grant		364	1 162	1 162	–	–	194	(194)	-100,0%	1 162
Maintenance and Construction of Transport Infrastructure		380	335	335	–	–	–	–		335
Community Development Workers Operational Support Grant		38	38	38	–	–	2	(2)	-100,0%	38
Provincial Acceleration Grant		6 400			–	–	–	–		800
Human Settlements Development Grant		3 150	6 000	6 000	–	–	–	–		6 000
District Municipality:		1 319	100	100	–	–	–	–		100
Cape Winelands District Municipality(Local Economic Development)		–	100	100	–	–	–	–		100
Cape Winelands District Municipality Grant		1 319	–	–	–	–	–	–		–
Other grant providers:		2 133	2 962	2 962	–	–	402	(402)	-100,0%	2 962
Departmental Agencies and Accounts		–	550	550	–	–	–	–		550
Foreign Government and International Organisations		–	2 412	2 412	–	–	402	(402)	-100,0%	2 412
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		2 133	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	246 646	260 585	260 585	2 500	99 081	3 496	95 585	**2733,8%**	260 585
Capital Transfers and Grants										
National Government:		**86 802**	**73 247**	**73 247**	**2 000**	**29 404**	**13 803**	**15 601**	**113,0%**	**73 247**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 556	6 188	6 188	–	2 785	–	2 785		6 188
Municipal Disaster Relief Grant		6 000	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		60 246	62 059	62 059	–	24 619	13 803	10 816	78,4%	62 059
Energy Efficiency and Demand Side Management Grant		5 000	5 000	5 000	2 000	2 000	–	2 000		5 000
Provincial Government:		30 620	25 168	26 868	3 856	6 018	–	6 018		25 168
Integrated Transport Planning		628	656	656	–	–	–	–		656
Human Settlements Development Grant		6 389	10 000	10 000	–	–	–	–		10 000
Development od Sport and Recreational Facilities		–	300	300	–	–	–	–		300
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 103	14 212	15 912	3 856	6 018	–	6 018		14 212
RSEP/ VPUU		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	117 422	98 415	100 116	5 856	35 422	13 803	21 619	**156,6%**	98 415
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	364 068	359 001	360 701	8 356	134 503	17 300	117 203	677,5%	359 001

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**221 280**	**239 166**	**239 166**	**9 930**	**21 036**	**1 229**	**19 807**	**1611,9%**	**(239 166)**
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	9 930	21 036	–	21 036		(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	–	–	534	(534)	-100,0%	(3 202)
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	–	283	(283)	-100,0%	(1 700)
Integrated Urban Development Grant		2 055	2 471	2 471	–	–	412	(412)	-100,0%	(2 471)
Provincial Government:		**15 754**	**24 518**	**24 518**	**4**	**4**	**1 866**	**(1 861)**	**-99,8%**	**(25 802)**
Community Library Service Grant		11 333	10 023	10 023	4	4	1 670	(1 666)	-99,7%	(10 023)
Municipal Accreditation and Capacity Building Grant		249	–	–	–	–	–	–		–
Title Deeds Restoration Grant		364	1 162	1 162	–	–	194	(194)	-100,0%	(1 162)
RSEP/ VPUU		–	800	800	–	–	–	–		–
Maintenance and Construction of Transport Infrastructure		380	335	335	–	–	–	–		(335)
Community Development Workers Operational Support Grant		38	38	38	–	–	2	(2)	-100,0%	(38)
Provincial Acceleration Grant		239	6 161	6 161	–	–	–	–		(800)
Human Settlements Development Grant		3 150	6 000	6 000	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		(13 444)
District Municipality:		92	100	100	–	–	–	–		(100)
Cape Winelands District Tourism Grant		92	100	100	–	–	–	–		(100)
Other grant providers:		182	2 962	2 962	352	352	402	(50)	-12,5%	(2 962)
Departmental Agencies and Accounts		–	550	550	352	352	–	352		(550)
Foreign Government and International Organisations		–	2 412	2 412	–	–	402	(402)	-100,0%	(2 412)
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		67	–	–	–	–	–	–		–
Private Enterprises		115	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		**237 307**	**266 746**	**266 746**	**10 286**	**21 392**	**3 496**	**17 895**	**511,8%**	**(268 030)**
Capital expenditure of Transfers and Grants										
National Government:		**84 036**	**73 247**	**73 247**	**6 360**	**6 360**	**13 803**	**(7 443)**	**-53,9%**	**(73 247)**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 556	6 188	6 188	950	950	–	950		(6 188)
Municipal Disaster Relief Grant		6 000	–	–	–	–	–	–		–
Integrated Urban Development Grant		60 246	62 059	62 059	5 410	5 410	13 803	(8 393)	-60,8%	(62 059)
Energy Efficiency and Demand Side Management Grant		2 234	5 000	5 000	–	–	–	–		(5 000)
Provincial Government:		**25 606**	**25 168**	**26 868**	**209**	**209**	**–**	**209**		**(27 405)**
Human Settlements Development Grant		1 680	10 000	10 000	–	–	–	–		(10 000)
Development od Sport and Recreational Facilities		–	300	300	–	–	–	–		(300)
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 335	14 212	15 912	209	209	–	209		(15 912)
Integrated Transport Planning		628	656	656	–	–	–	–		(656)
RSEP/ VPUU		963			–	–	–	–		–
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		**109 642**	**98 415**	**100 116**	**6 569**	**6 569**	**13 803**	**(7 234)**	**-52,4%**	**(100 653)**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**346 949**	**365 161**	**366 862**	**16 855**	**27 961**	**17 300**	**10 661**	**61,6%**	**(368 682)**

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	428 933 361	428 933 361	71 346 383	-	-100%	35 601 942	-	-100%
Bonus	35 319 198	35 319 198	5 886 534	-	-100%	2 943 267	-	-100%
Acting and Post Related Allowances	963 892	963 892	160 650	-	-100%	80 325	-	-100%
Non Structured	46 078 463	46 078 463	7 679 736	-	-100%	3 839 868	-	-100%
Standby Allowance	16 764 045	16 764 045	2 794 006	-	-100%	1 397 003	-	-100%
Travel or Motor Vehicle	14 521 949	14 521 949	2 420 330	-	-100%	1 210 165	-	-100%
Accommodation, Travel and Incidental	67 076	67 076	11 182	-	-100%	5 591	-	-100%
Bargaining Council	243 367	243 367	40 566	-	-100%	20 283	-	-100%
Cellular and Telephone	3 381 116	3 381 116	563 522	-	-100%	281 761	-	-100%
Current Service Cost	6 285 000	6 285 000	-	-	0%	-	-	0%
Essential User	926 862	926 862	154 476	-	-100%	77 238	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 486 434	3 486 434	581 072	-	-100%	290 536	-	-100%
Group Life Insurance	6 523 464	6 523 464	1 087 246	-	-100%	543 623	-	-100%
Housing Benefits	3 655 660	3 655 660	609 270	-	-100%	304 635	-	-100%
Interest Cost	24 676 000	24 676 000	-	-	0%	-	-	0%
Leave Gratuity	10 370 784	10 370 784	709 036	-	-100%	354 518	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	-	0%	-	-	0%
Medical	34 527 989	34 527 989	5 754 650	-	-100%	2 877 325	-	-100%
Non-pensionable	276 095	276 095	46 018	-	-100%	23 009	-	-100%
Pension	73 550 219	73 550 219	12 258 368	-	-100%	6 129 184	-	-100%
Scarcity Allowance	1 716 541	1 716 541	286 090	-	-100%	143 045	-	-100%
Shift Additional Remuneration	5 211 933	5 211 933	868 656	-	-100%	434 328	-	-100%
Structured	2 921 902	2 921 902	486 984	-	-100%	243 492	-	-100%
Unemployment Insurance	3 381 543	3 381 543	563 582	-	-100%	281 791	-	-100%
Totals	**729 634 893**	**729 634 893**	**114 308 357**	**-**	**-100%**	**57 082 929**	**-**	**-100%**

Disclaimer: At the time of reporting, the salaries for July and August had not yet been integrated in the financial system. Consequently, this has caused an underspending on the operational expenditure for each directorate. The salaries will be integrated into the financial system during the next reporting period.

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19 125	20 878	20 878	–	–	3 480	(3 480)	-100%	20 878
Pension and UIF Contributions		506	551	551	–	–	92	(92)	-100%	551
Medical Aid Contributions		195	149	149	–	–	25	(25)	-100%	149
Motor Vehicle Allowance		1 082	850	850	–	–	142	(142)	-100%	850
Cellphone Allowance		2 081	2 166	2 166	–	–	361	(361)	-100%	2 166
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		22 989	24 593	24 593	–	–	4 099	(4 099)	-100%	24 593
% increase	4		**7,0%**	**7,0%**						**7,0%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		11 252	9 641	9 641	–	–	1 607	(1 607)	-100%	9 641
Pension and UIF Contributions		730	874	874	–	–	146	(146)	-100%	874
Medical Aid Contributions		124	153	153	–	–	25	(25)	-100%	153
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		795	1 872	1 872	–	–	312	(312)	-100%	1 872
Motor Vehicle Allowance		590	705	705	–	–	117	(117)	-100%	705
Cellphone Allowance		241	191	191	–	–	32	(32)	-100%	191
Housing Allowances		18	23	23	–	–	4	(4)	-100%	23
Other benefits and allowances		131	123	123	–	–	20	(20)	-100%	123
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		13 881	13 581	13 581	–	–	2 263	(2 263)	-100%	13 581
% increase	4		**-2,2%**	**-2,2%**						**-2,2%**
Other Municipal Staff										
Basic Salaries and Wages		384 288	419 292	419 292	–	–	69 882	(69 882)	-100%	419 292
Pension and UIF Contributions		66 606	76 058	76 058	–	–	12 676	(12 676)	-100%	76 058
Medical Aid Contributions		32 238	34 375	34 375	–	–	5 729	(5 729)	-100%	34 375
Overtime		72 246	70 976	70 976	–	–	11 829	(11 829)	-100%	70 976
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		9 591	13 817	13 817	–	–	2 303	(2 303)	-100%	13 817
Cellphone Allowance		2 035	3 190	3 190	–	–	532	(532)	-100%	3 190
Housing Allowances		3 815	3 633	3 633	–	–	605	(605)	-100%	3 633
Other benefits and allowances		44 872	47 528	47 528	–	–	7 921	(7 921)	-100%	47 528
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		5 462	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	32 906	47 184	47 184	–	–	709	(709)	-100%	47 184
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		654 059	716 054	716 054	–	–	112 187	(112 187)	-100%	716 054
% increase	4		**9,5%**	**9,5%**						**9,5%**
Total Parent Municipality		690 928	754 228	754 228	–	–	118 550	(118 550)	-100%	754 228
TOTAL SALARY, ALLOWANCES & BENEFITS		690 928	754 228	754 228	–	–	118 550	(118 550)	-100%	754 228
% increase	4		**9,2%**	**9,2%**						**9,2%**
TOTAL MANAGERS AND STAFF		667 940	729 635	729 635	–	–	114 451	(114 451)	-100%	729 635

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Budget	October Actual	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	201 012	201 012	201 012	201 012	201 012	201 012	201 012	201 012	201 012	603 042	2 412 150,00
Planning and Development	2 864 703	2 908 359	1 631 152	2 092 642	7 115 784	9 061 218	5 117 708	5 912 022	8 381 206	4 909 667	4 842 096	5 321 601	60 158 158,00
Infrastructure Services	219 126 510	153 091 408	137 682 934	120 460 104	106 446 041	195 775 458	103 824 874	121 087 396	206 547 966	129 849 497	95 590 535	374 572 520	1 964 055 243,00
Community and Protection Services	970 044	1 386 637	25 278 706	11 412 069	3 463 972	1 699 536	1 596 936	56 868 227	14 008 204	13 995 967	13 724 118	65 407 399	209 811 814,00
Corporate Services	946 508	1 337 989	779 933	539 124	612 422	775 775	1 033 747	648 791	1 035 135	893 365	893 365	4 395 075	13 891 229,00
Financial Services	155 399 566	44 499 647	46 327 427	40 626 945	42 007 999	73 584 195	42 127 856	6 337 523	46 439 684	6 957 639	6 957 639	215 823 403	727 089 522,00
Grand Total	**379 307 331**	**203 224 039**	**211 901 164**	**175 331 896**	**159 847 230**	**281 097 194**	**153 902 133**	**191 054 971**	**276 613 207**	**156 807 147**	**122 208 765**	**666 123 039**	**2 977 418 116,00**

Operational Expenditure

Directorates	July Actuals	August Actuals	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	34 774	338 144	1 719 148	1 670 196	1 786 636	1 478 486	1 778 585	1 649 721	1 875 925	1 610 574	1 664 780	8 086 293	23 693 262,00
Planning and Development	138 412	1 402 625	9 772 415	9 706 996	11 052 475	14 266 874	11 070 930	9 841 393	11 490 565	9 589 316	10 652 117	37 983 815	136 967 933,00
Infrastructure Services	1 747 280	111 173 308	122 951 852	123 082 813	125 403 798	156 621 122	123 934 897	127 804 665	124 420 328	119 356 374	118 191 221	383 248 493	1 637 936 151,00
Community and Protection Services	568 971	10 169 540	30 634 672	33 150 630	36 338 989	30 641 166	34 225 507	34 566 560	34 504 386	33 718 294	32 970 308	256 903 764	568 392 787,00
Corporate Services	3 716 690	8 443 540	18 451 495	14 366 709	12 490 792	14 535 334	12 861 671	15 335 929	10 857 076	10 568 407	10 049 121	105 274 926	236 951 689,00
Financial Services	10 386 162	14 746 603	9 743 863	9 933 265	11 068 333	11 285 589	9 686 622	8 659 516	9 651 642	9 165 161	8 921 708	31 334 712	144 583 175,00
Grand Total	**16 592 288**	**146 273 760**	**193 273 445**	**191 910 609**	**198 141 023**	**228 828 571**	**193 558 212**	**197 857 784**	**192 799 922**	**184 008 126**	**182 449 255**	**822 832 003**	**2 748 524 997,00**

Capital Expenditure

Directorates	July Actuals	August Actual	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	40 000	-	40 000	-	20 000	-	-	-	-	-	100 000,00
Planning and Development	-	633 564	2 521 250	3 483 750	5 105 713	4 547 500	3 185 000	5 114 458	6 524 615	2 593 794	3 576 576	63 338	37 349 558,00
Infrastructure Services	2 464 688	9 845 209	38 782 182	50 823 268	58 084 847	42 701 366	31 782 967	51 249 984	55 396 300	47 452 446	38 554 858	58 039 277	485 177 392,00
Community and Protection Services	-	5 307 065	14 770 494	7 171 999	9 184 559	7 112 755	6 373 738	12 161 863	8 336 795	7 530 298	7 597 152	13 271 537	98 818 255,00
Corporate Services	-	55 099	4 314 210	9 356 200	5 609 209	6 452 000	3 340 333	3 465 333	2 865 333	3 365 333	3 648 668	9 391 901	51 863 619,00
Financial Services	-	-	50 000	1 850 000	1 325 000	1 075 000	-	-	-	-	-	-	4 300 000,00
Grand Total	**2 464 688**	**15 840 937**	**60 478 136**	**72 685 217**	**79 349 328**	**61 888 621**	**44 702 038**	**71 991 638**	**73 123 043**	**60 941 871**	**53 377 254**	**80 766 053**	**677 608 824,00**