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MONTHLY BUDGET MONITORING REPORT OCTOBER 2025

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

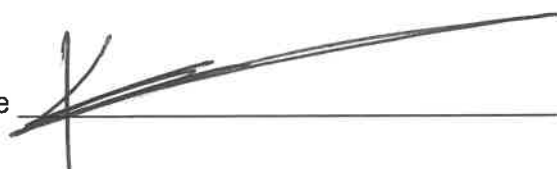
QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature

A handwritten signature in dark ink, appearing to be 'K. Carolus', written over a horizontal line.

Acting MM: Kevin Carolus

Date: 13 November 2025

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

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MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

1. Recommendations

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

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

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 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)	180 763 965	753 989 764	791 122 970
Actual	88 406 333	468 439 453	858 947 237
Variance to SDBIP	(92 357 632)	(285 550 311)	67 824 267
Year to date % Variance to SDBIP	-51,09%	-37,87%	8,57%

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M04 October

Description	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									
Financial Performance									
Property rates	530 581	571 651	571 651	41 430	241 960	229 066	12 894	6%	571 651
Service charges	1 465 254	1 662 304	1 662 304	121 427	461 687	460 109	1 579	0%	1 662 304
Investment revenue	61 434	63 980	63 980	3 728	17 750	21 327	(3 576)	-17%	63 980
Transfers and subsidies - Operational	234 414	260 585	268 030	122	97 292	7 469	89 823	1203%	268 030
Other own revenue	333 429	310 802	310 802	14 276	40 257	73 153	(32 896)	-45%	310 802
Total Revenue (excluding capital transfers and	2 625 112	2 869 321	2 876 765	180 983	858 947	791 123	67 824	9%	2 876 765
Employee costs	667 940	729 635	729 635	(1)	(0)	225 967	(225 967)	-100%	729 635
Remuneration of Councillors	22 989	24 593	24 593	-	-	8 198	(8 198)	-100%	24 593
Depreciation and amortisation	205 229	225 960	225 960	16 656	65 976	75 320	(9 344)	-12%	225 960
Interest	72 867	77 649	77 649	-	-	-	-	-	77 649
Inventory consumed and bulk purchases	857 552	928 091	925 237	70 582	280 013	301 541	(21 528)	-7%	925 237
Transfers and subsidies	17 868	22 631	14 048	652	4 229	4 301	(72)	-2%	14 048
Other expenditure	654 789	732 522	751 403	39 550	118 222	138 663	(20 441)	-15%	751 403
Total Expenditure	2 499 234	2 741 081	2 748 525	127 440	468 439	753 990	(285 550)	-38%	2 748 525
Surplus/(Deficit)	125 878	128 240	128 240	53 543	390 508	37 133	353 375	952%	128 240
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	100 653	7 253	22 918	43 350	(20 432)	-47%	100 653
Transfers and subsidies - capital (in-kind)	4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	256 517	226 656	228 893	60 796	413 425	80 483	332 942	414%	228 893
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	256 517	226 656	228 893	60 796	413 425	80 483	332 942	414%	228 893
Capital expenditure & funds sources									
Capital expenditure	473 053	642 490	677 609	37 308	88 406	180 764	(92 358)	-51%	677 609
Capital transfers recognised	157 500	118 636	121 055	9 826	31 603	58 842	(27 239)	-46%	121 055
Borrowing	109 725	198 019	198 019	6 866	13 066	29 153	(16 087)	-55%	198 019
Internally generated funds	201 145	325 835	358 534	20 616	43 737	92 769	(49 032)	-53%	358 534
Total sources of capital funds	468 371	642 490	677 609	37 308	88 406	180 764	(92 358)	-51%	677 609
Financial position									
Total current assets	1 048 614	932 399	900 066		1 096 147				900 066
Total non current assets	6 178 786	7 047 276	7 082 395		6 622 055				7 082 395
Total current liabilities	562 293	498 267	498 815		213 795				498 815
Total non current liabilities	824 107	1 168 172	1 168 172		824 107				1 168 172
Community wealth/Equity	6 277 967	6 313 236	6 315 474		6 266 866				6 315 474
Cash flows									
Net cash from (used) operating	1 022 487	572 998	579 423	15 661	455 127	120 526	(334 602)	-278%	2 803 827
Net cash from (used) investing	(486 602)	(738 582)	(779 037)	(41 985)	(172 011)	201 718	373 729	185%	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	-	2 040 212	1 001 050	(1 039 162)	-104%	5 537 980
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	95 452	8 208	7 728	7 193	6 648	-	44 268	303 003	472 499
Creditors Age Analysis									
Total Creditors	19 393	-	-	-	-	-	-	-	19 393

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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
Revenue - Functional									%	
Governance and administration		720 352	743 393	743 393	47 413	301 266	261 478	39 787	15%	743 393
Executive and council		980	3 585	3 585	24	122	1 125	(1 002)	-89%	3 585
Finance and administration		719 372	739 808	739 808	47 389	301 143	260 354	40 790	16%	739 808
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		230 780	248 319	256 180	4 939	11 589	46 795	(35 206)	-75%	256 180
Community and social services		13 895	18 523	18 523	573	1 519	5 864	(4 346)	-74%	18 523
Sport and recreation		778	809	809	60	60	87	(27)	-31%	809
Public safety		196 820	188 885	188 885	3 598	6 219	37 382	(31 163)	-83%	188 885
Housing		19 288	40 102	47 963	708	3 791	3 461	330	10%	47 963
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		120 534	96 123	97 944	10 218	31 707	50 275	(18 568)	-37%	97 944
Planning and development		98 633	81 016	82 837	8 579	29 722	46 238	(16 516)	-36%	82 837
Road transport		21 370	13 547	13 547	1 612	1 919	3 964	(2 045)	-52%	13 547
Environmental protection		530	1 560	1 560	28	66	73	(7)	-10%	1 560
Trading services		1 684 085	1 879 901	1 879 901	125 666	537 304	475 925	61 379	13%	1 879 901
Energy sources		1 135 871	1 326 497	1 326 497	85 004	372 238	336 349	35 889	11%	1 326 497
Water management		246 151	236 141	236 141	19 946	46 533	53 083	(6 551)	-12%	236 141
Waste water management		165 340	172 165	172 165	11 796	63 220	43 635	19 585	45%	172 165
Waste management		136 723	144 492	144 492	8 920	55 313	42 857	12 456	29%	144 492
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 755 751	2 967 736	2 977 418	188 236	881 865	834 473	47 392	6%	2 977 418
Expenditure - Functional										
Governance and administration		368 083	397 039	397 039	31 086	105 835	107 690	(1 855)	-2%	397 039
Executive and council		32 505	39 693	39 778	669	1 586	11 718	(10 132)	-86%	39 778
Finance and administration		330 276	349 590	349 505	30 402	104 157	94 049	10 108	11%	349 505
Internal audit		5 302	7 756	7 756	16	92	1 923	(1 831)	-95%	7 756
Community and public safety		532 918	639 347	645 500	9 883	41 832	141 480	(99 648)	-70%	645 500
Community and social services		29 016	57 081	57 081	1 019	5 643	17 228	(11 585)	-67%	57 081
Sport and recreation		73 303	81 539	81 536	838	2 699	25 319	(22 621)	-89%	81 536
Public safety		389 008	437 480	437 483	6 976	30 332	83 369	(53 037)	-64%	437 483
Housing		41 591	63 247	69 399	1 050	3 159	15 564	(12 406)	-80%	69 399
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		161 639	186 646	188 327	6 408	15 219	53 222	(38 003)	-71%	188 327
Planning and development		78 879	87 905	89 586	2 457	7 558	26 372	(18 814)	-71%	89 586
Road transport		66 783	77 812	77 812	2 724	5 834	21 141	(15 307)	-72%	77 812
Environmental protection		15 977	20 929	20 929	1 227	1 828	5 709	(3 881)	-68%	20 929
Trading services		1 436 593	1 518 048	1 517 659	80 062	305 554	451 597	(146 044)	-32%	1 517 659
Energy sources		901 048	960 718	960 718	65 871	262 201	307 041	(44 839)	-15%	960 718
Water management		175 030	185 692	185 692	5 172	15 343	48 323	(32 980)	-68%	185 692
Waste water management		199 254	217 041	217 041	4 770	13 894	63 491	(49 597)	-78%	217 041
Waste management		161 262	154 598	154 209	4 249	14 116	32 743	(18 627)	-57%	154 209
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 499 234	2 741 081	2 748 525	127 440	468 439	753 990	(285 550)	-38%	2 748 525
Surplus/ (Deficit) for the year		256 517	226 656	228 893	60 796	413 425	80 483	332 942	414%	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.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

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										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	2 412	2 412	-	-	804	(804)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 804	51 760	60 158	2 166	11 515	6 934	4 581	66,1%	60 158
Vote 3 - INFRASTRUCTURE SERVICES		1 794 294	1 962 772	1 964 055	134 398	561 220	522 654	38 566	7,4%	1 964 055
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	209 812	4 258	7 864	43 406	(35 543)	-81,9%	209 812
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 891	1 456	4 610	2 878	1 732	60,2%	13 891
Vote 6 - FINANCIAL SERVICES		706 399	727 090	727 090	45 957	296 655	257 796	38 859	15,1%	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	188 236	881 865	834 473	47 392	5,7%	2 977 418
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	23 693	185	807	6 490	(5 683)	-87,6%	23 693
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 613	130 807	136 968	3 202	9 476	35 667	(26 192)	-73,4%	136 968
Vote 3 - INFRASTRUCTURE SERVICES		1 537 458	1 636 653	1 637 936	82 759	320 236	484 652	(164 416)	-33,9%	1 637 936
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 038	568 393	568 393	10 076	32 520	122 069	(89 549)	-73,4%	568 393
Vote 5 - CORPORATE SERVICES		196 593	236 952	236 952	9 678	26 204	54 682	(28 478)	-52,1%	236 952
Vote 6 - FINANCIAL SERVICES		149 803	144 583	144 583	21 539	79 197	50 430	28 767	57,0%	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	2 499 234	2 741 081	2 748 525	127 440	468 439	753 990	(285 550)	-37,9%	2 748 525
Surplus/ (Deficit) for the year	2	251 761	226 656	228 893	60 796	413 425	80 483	332 942	413,7%	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.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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
Revenue										
Exchange Revenue										
Service charges - Electricity		1 026 379	1 215 949	1 215 949	84 401	333 975	333 675	300	0%	1 215 949
Service charges - Water		209 832	201 453	201 453	18 166	35 526	46 523	(10 996)	-24%	201 453
Service charges - Waste Water Management		127 606	132 113	132 113	10 536	49 266	39 459	9 808	25%	132 113
Service charges - Waste management		101 437	112 789	112 789	8 325	42 919	40 452	2 468	6%	112 789
Sale of Goods and Rendering of Services		39 900	25 591	25 591	4 653	13 855	6 738	7 116	106%	25 591
Agency services		3 817	3 961	3 961	467	1 307	1 107	200	18%	3 961
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 447	18 972	18 972	2 127	7 557	6 409	1 148	18%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	63 980	3 728	17 750	21 327	(3 576)	-17%	63 980
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 733	14 249	14 249	616	3 495	3 475	20	1%	14 249
Licence and permits		7 896	8 754	8 754	925	2 519	2 515	3	0%	8 754
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		50 025	59 231	59 231	4 542	7 914	18 065	(10 151)	-56%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	571 651	41 430	241 960	229 066	12 894	6%	571 651
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		187 263	173 403	173 403	63	110	32 186	(32 076)	-100%	173 403
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		234 414	260 585	268 030	122	97 292	7 469	89 823	1203%	268 030
Interest		4 522	3 426	3 426	485	1 493	1 372	121	9%	3 426
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 214	3 214	396	2 007	1 284	723	56%	3 214
Gains on disposal of Assets		2 317	-	-	-	-	-	-	-	-
Other Gains		(491)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure by type)		2 625 112	2 869 321	2 876 765	180 983	858 947	791 123	-	-	2 876 765
Expenditure by type										
Employee related costs		667 940	729 635	729 635	(1)	(0)	225 967	(225 967)	-100%	729 635
Remuneration of councillors		22 989	24 593	24 593	-	-	8 198	(8 198)	-100%	24 593
Bulk purchases - electricity		764 398	805 126	805 126	63 706	256 062	268 375	(12 313)	-5%	805 126
Inventory consumed		93 155	122 965	120 111	6 876	23 951	33 166	(9 215)	-28%	120 111
Debt impairment		24 479	77 289	77 289	-	-	-	-	-	77 289
Depreciation and amortisation		205 229	225 960	225 960	16 656	65 976	75 320	(9 344)	-12%	225 960
Interest		72 867	77 649	77 649	-	-	-	-	-	77 649
Contracted services		283 732	328 381	344 304	20 847	57 782	80 098	(22 316)	-28%	344 304
Transfers and subsidies		17 868	22 631	14 048	652	4 229	4 301	(72)	-2%	14 048
Irrecoverable debts written off		176 955	126 724	126 724	-	21	-	21	-	126 724
Operational costs		161 092	199 498	202 457	18 703	60 418	58 565	1 854	3%	202 457
Losses on Disposal of Assets		348	-	-	-	-	-	-	-	-
Other Losses		8 183	630	630	-	-	-	-	-	630
Total Expenditure		2 499 234	2 741 081	2 748 525	127 440	468 439	753 990	(285 550)	-38%	2 748 525
Surplus/(Deficit)		125 878	128 240	128 240	53 543	390 508	37 133	285 550	0	128 240
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	100 653	7 253	22 918	43 350	(20 432)	(0)	100 653
Transfers and subsidies - capital (in-kind)		4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		256 517	226 656	228 893	60 796	413 425	80 483	-	-	228 893
Surplus/(Deficit) after income tax		256 517	226 656	228 893	60 796	413 425	80 483	-	-	228 893
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		256 517	226 656	228 893	60 796	413 425	80 483	-	-	228 893
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		256 517	226 656	228 893	60 796	413 425	80 483	-	-	228 893

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 31 October 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	333 974 908	333 675 316	-299 592	0%	71 552 434	84 400 819	-12 848 385	-17,96%
Service charges - Water	201 453 009	201 453 009	35 526 469	46 522 797	10 996 328	24%	13 371 409	18 165 742	-4 794 333	-35,86%
Service charges - Waste Water Management	132 112 779	132 112 779	49 266 314	39 458 657	-9 807 657	-25%	8 755 056	10 535 545	-1 780 489	-20,34%
Service charges - Waste management	112 789 486	112 789 486	42 919 463	40 451 750	-2 467 713	-6%	7 011 673	8 324 811	-1 313 138	-18,73%
Sale of Goods and Rendering of Services	25 590 670	25 590 670	13 854 729	6 738 320	-7 116 409	-106%	1 479 554	4 653 070	-3 173 516	-214,49%
Agency services	3 961 303	3 961 303	1 307 084	1 107 418	-199 666	-18%	195 787	467 412	-271 625	-138,74%
Interest earned from Receivables	18 972 172	18 972 172	7 557 240	6 409 200	-1 148 040	-18%	1 696 363	2 127 049	-430 686	-25,39%
Interest earned from Current and Non Current Assets	63 979 577	63 979 577	17 750 474	21 326 529	3 576 055	17%	5 331 631	3 728 282	1 603 349	30,07%
Rental from Fixed Assets	14 249 488	14 249 488	3 494 883	3 475 286	-19 597	-1%	828 651	616 389	212 262	25,62%
Licence and permits	8 754 465	8 754 465	2 518 706	2 515 479	-3 227	0%	470 104	925 188	-455 084	-96,80%
Operational Revenue	59 231 238	59 231 238	7 914 350	18 064 901	10 150 551	56%	230 782	4 542 494	-4 311 712	-1868,31%
Non-Exchange Revenue										
Property rates	571 650 678	571 650 678	241 960 001	229 065 516	-12 894 485	-6%	35 584 649	41 429 725	-5 845 076	-16,43%
Fines, penalties and forfeits	173 402 829	173 402 829	110 271	32 186 140	32 075 869	100%	9 440 078	63 290	9 376 788	99,33%
Transfer and subsidies - Operational	260 585 383	268 029 526	97 292 319	7 469 210	-89 823 109	-1203%	2 057 525	121 855	1 935 670	94,08%
Interest	3 425 825	3 425 825	1 493 195	1 372 291	-120 904	-9%	439 213	485 249	-46 036	-10,48%
Operational Revenue	3 213 533	3 213 533	2 006 830	1 284 160	-722 670	0%	214 720	395 600	-180 880	-84,24%
Total Revenue (excluding capital transfers and contributions)	2 869 321 198	2 876 765 341	858 947 237	791 122 970	-67 824 267	-9%	158 659 629	180 982 521	-22 322 892	-14,07%

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

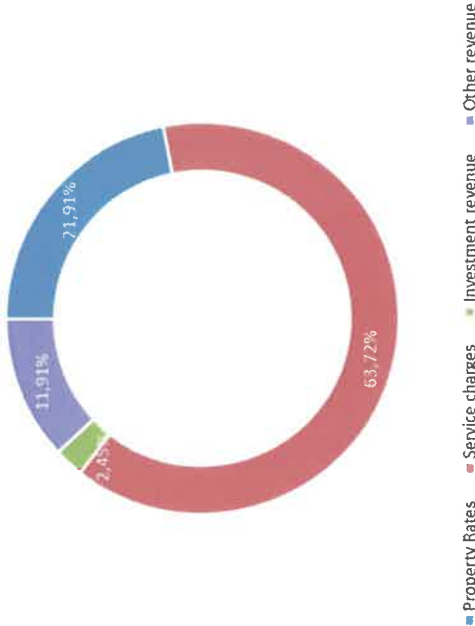
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



Own revenue consists mainly, of service charges at 63.72% per cent of the R2 608 735 815 own revenue budget.

Composition of own revenue



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an overperformance of R12 894 485 for property rates when compared to the year-to-date budget projections.

3.2 Service charges - Water revenue

The municipality has billed R10 996 328 less charges than initially anticipated. The largest underperformance variance was noted for Industrial Water (R4 991 504) and Sale: Conventional Water (R5 475 598). This decrease in billings is a result of a decrease in consumption.

3.3 Service charges - Waste Water Management

The municipality has billed R9 807 657 more sanitation charges than initially anticipated. The largest overperformance variance was noted for Industrial Effluent (R3 117 006) and Sanitation Charges (R3 874 572). This increase in billings is a result of an increase in usage.

3.4 Sale of Goods and Rendering of Services

An overperformance is noted for other revenue to the amount of R7 116 409. The items that attributed to the overperformance are as follows:

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

An over performance of R1 203 463 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 R3 126 806 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 R89 823 109. The overperformance is due to the tranche payments received for the equitable share allocation.

3.7 Operational Revenue

An underperformance is noted for operational revenue to the amount of R10 150 551. The items that attributed to the underperformance are as follows:

3.7.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An under performance of R12 347 556 has been noted. This is a result of less charges for developments than initially anticipated.

3.8 Fines, penalties, and forfeits

An underperformance was noted to the amount of R32 075 869. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

3.9 Interest earned from Current and Non-Current Assets

An underperformance was noted for interest earned on external investments to the amount of R3 576 055. In the previous financial year, the municipality did not take up the external loan and utilised internal funds to finance the capital budget. This decreased the funds invested and resulted in the variance.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

4. Operating Expenditure

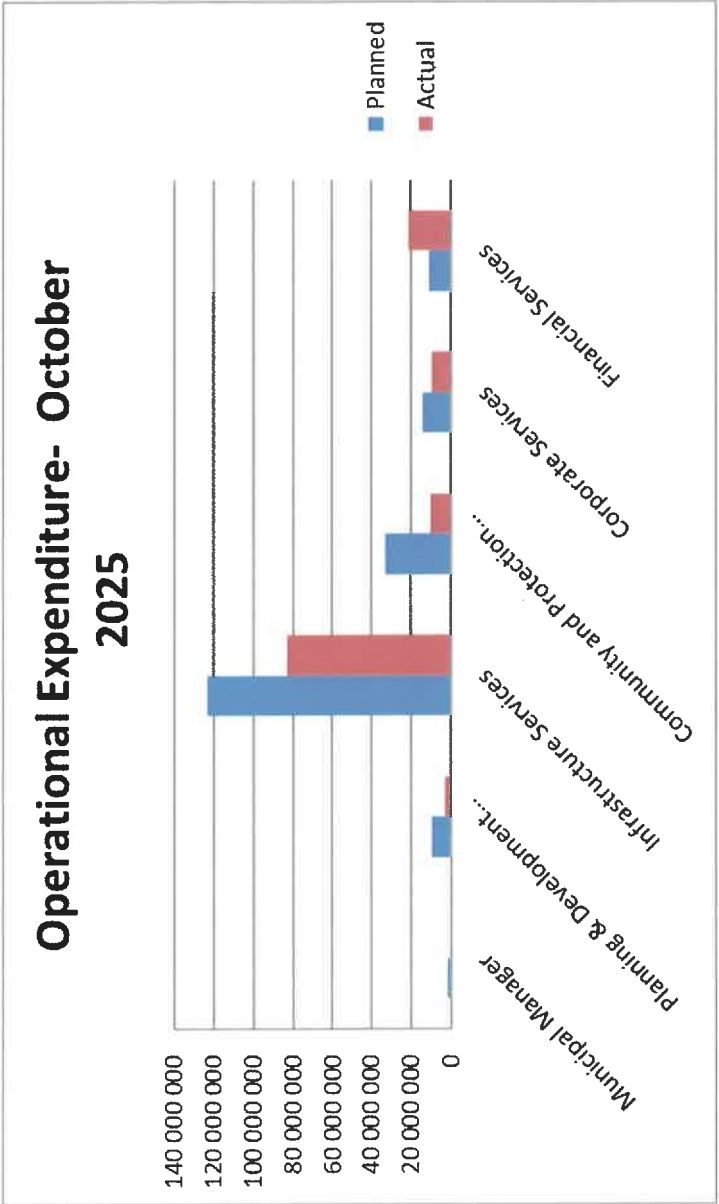
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 October 2025.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		October 2025		October Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 693 262	23 693 262	6 489 871	806 989	1 695 545	184 824	(1 510 721)	-89%
Planning & Development Services	130 807 404	136 967 933	35 667 298	9 475 517	9 861 915	3 202 052	(6 659 863)	-68%
Infrastructure Services	1 636 652 537	1 637 936 151	484 652 144	320 235 807	123 452 681	82 759 411	(40 693 270)	-33%
Community and Protection Services	568 392 787	568 392 787	122 069 092	32 519 952	33 217 836	10 076 333	(23 141 503)	-70%
Corporate Services	236 951 689	236 951 689	54 681 781	26 204 139	14 554 083	9 677 851	(4 876 232)	-34%
Financial Services	144 583 175	144 583 175	50 429 578	79 197 050	10 992 246	21 539 258	10 547 012	96%
TOTALS	2 741 080 854	2 748 524 997	753 989 764	468 439 453	193 774 306	127 439 728	(66 334 578)	-34%

Disclaimer: At the time of reporting, the salaries for July till October 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.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025



Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R35 667 298 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 475 517 which resulted in an underperformance of R26 191 781. The items that attributed to the underperformance are as follows:

4.1.1 Expenditure: Operating Leases: Furniture and Office Equipment

The user department planned to spend R271 860 of the amended budget. The year-to-date actual expenditure incurred amounted to R118 048. The user department indicated that the invoice for October 2025 has been received and submitted for payment.

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

The user department planned to spend R1 405 307 of the amended budget. The year-to-date actual expenditure incurred amounted to R740 999. The user department indicated that work is currently being conducted for the maintenance of the municipal housing stock.

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

The user department planned to spend R583 996 of the amended budget. The year-to-date actual expenditure incurred amounted to R17 973. The user department indicated that the funds will be used for the repair and replacement on the Wendy-house program which commenced in October 2025.

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

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that service

providers for all GIS services have been appointed, and all contracts are being finalised.

resulted in an underperformance of R164 416 337. The items that attributed to the underperformance are as follows:

4.1.5 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Research and Advisory (Local Economic Development)

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the first deliverable for the project is due in December 2025.

4.1.6 Employee related costs

The user department planned to spend R22 065 488 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 R484 652 144 of the amended budget. The year-to-date actual expenditure incurred amounted to R320 235 807 which

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R268 375 216 of the amended budget. The year-to-date actual expenditure incurred amounted to R256 061 891. Orders to the amount of R453 672 have been loaded onto the financial system. The user department indicated that the invoice for October 2025 will be received and submitted for payment in November 2025.

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

The user department planned to spend R8 750 356 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 463 503. Orders to the amount of R16 692 047 have been loaded onto the financial system. The user department indicated that the invoice for October 2025 has been submitted for payment. An improvement will be seen in the next reporting period.

4.2.3 Expenditure: Inventory Consumed: Consumables: Zero Rated (Refuse Removal)

The user department planned to spend R2 431 072 of the amended budget. The year-to-date actual expenditure incurred amounted to R546 854. The user department indicated that the expenditure is utilised for maintenance and fuel of vehicles and invoices are received monthly.

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

The user department planned to spend R3 493 332 of the amended budget. The year-to-date actual expenditure incurred amounted to R60 507. Orders to the amount of R3 037 162 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and has commenced with work. However additional funds are required as material is more expensive than initially anticipated

4.2.5 Expenditure: Inventory Consumed: Water

The user department planned to spend R14 017 860 of the amended budget. The year-to-date actual

expenditure incurred amounted to R9 260 444. The user department indicated that there is currently a delay with the receiving of invoices from the service providers and they are awaiting invoices for October 2025.

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

The user department planned to spend R2 120 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R541 254. Orders to the amount of R3 076 011 have been loaded onto the financial system. The user department indicated that the tender for the transportation of slugs is in place and work has commenced.

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

The user department planned to spend R2 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R259 245. Orders to the amount of R1 032 339 have been loaded onto the financial system. The user department indicated that the

tender for maintenance is now active, and they are in the process of rolling out the winter readiness programme.

incurred amounted to R13 261. Orders to the amount of R517 348 have been loaded onto the financial system. The user department indicated that the tender has been awarded and expenditure has commenced.

4.2.9 Employee related costs

The user department planned to spend R78 667 360 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

The user department planned to spend R2 679 871 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 919 063. The user department indicated that the fluctuation of fine payments is a result of the income received and the invoices for October and November have been submitted for payment.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R122 069 092 of the amended budget. The year-to-date actual expenditure incurred amounted to R32 519 952 which resulted in an underperformance of R89 549 140. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contractors: Forestry

The user department planned to spend R400 004 of the amended budget. The year-to-date actual expenditure

4.3.2 Expenditure: Outsourced Services: Traffic Management

4.3.3 Expenditure: Outsourced Services: Security Services

The user department planned to spend R20 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R15 693 022. Orders to the amount of R11 732 043 have been loaded onto the financial system. The user department indicated that there has been a delay with the submission of invoices by the service provider.

4.3.4 Expenditure: Operational Cost: External Computer Service: Software Licences

The user department planned to spend R750 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R3 259 423 have been loaded onto the financial system. The user department indicated that they are awaiting invoices for the purchase of software licenses.

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

The user department planned to spend R850 336 of the amended budget. The year-to-date actual expenditure incurred amounted to R201 863. The user department indicated that expenditure is dependent on the magnitude of vehicle breakdowns and maintenance is done on a regular basis.

4.3.5 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Sports grounds: Van der stel)

The user department planned to spend R616 050 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R492 939 have been

loaded onto the financial system. The user department indicated that a service provider has been appointed and work will commence.

4.3.6 Employee related costs

The user department planned to spend R73 997 448 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 R54 681 781 of the budget. The year-to-date actual expenditure incurred amounted to R26 204 139 which resulted in an underperformance of R28 477 642. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R669 096 of the amended budget. The year-to-date actual expenditure incurred amounted to R495 936. Orders to the amount of R1 242 299 have been loaded onto the financial

system. The user department indicated that projects are currently ongoing, and invoices are paid as and when received.

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

The user department planned to spend R245 315 of the amended budget. The year-to-date actual expenditure incurred amounted to R151 234. Orders to the amount of R243 248 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and has commenced with work.

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

The user department planned to spend R731 191 of the amended budget. The year-to-date actual expenditure incurred amounted to R527 728. The user department indicated that there was a delay due to the vetting process of the service provider and processes have been put in place to expedite payments.

4.4.4 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R670 606 of the amended budget. The year-to-date actual expenditure incurred amounted to R522 785. The user department indicated that the expenditure has been less than initially anticipated.

4.4.5 Expenditure: Contracted Services: Outsourced Services: Cleaning Services

The user department planned to spend R341 046 of the amended budget. The year-to-date actual expenditure incurred amounted to R209 021. Orders to the amount of R722 506 have been loaded onto the financial system. The user department indicated that a tender is in place and the invoice for work done has been submitted for payment.

4.4.6 Employee related costs

The user department planned to spend R21 097 296 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

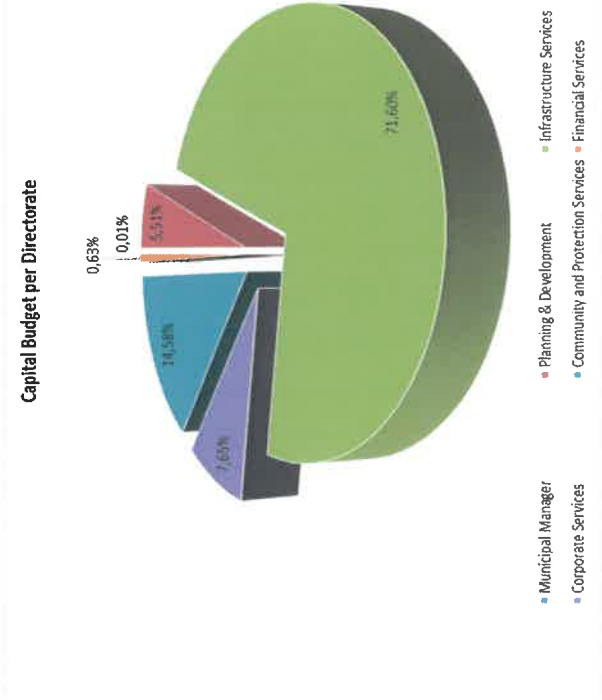
The Financial Services directorate planned to spend R50 429 578 of the budget. The year-to-date actual expenditure incurred amounted to R79 197 050 which resulted in an overperformance of R28 767 472. The items that attributed to the overperformance are as follows:

4.5.1 Depreciation

The user department planned to spend R804 228 of the amended budget. The year-to-date actual expenditure incurred amounted to R53 668 059. The variance is currently being investigated.

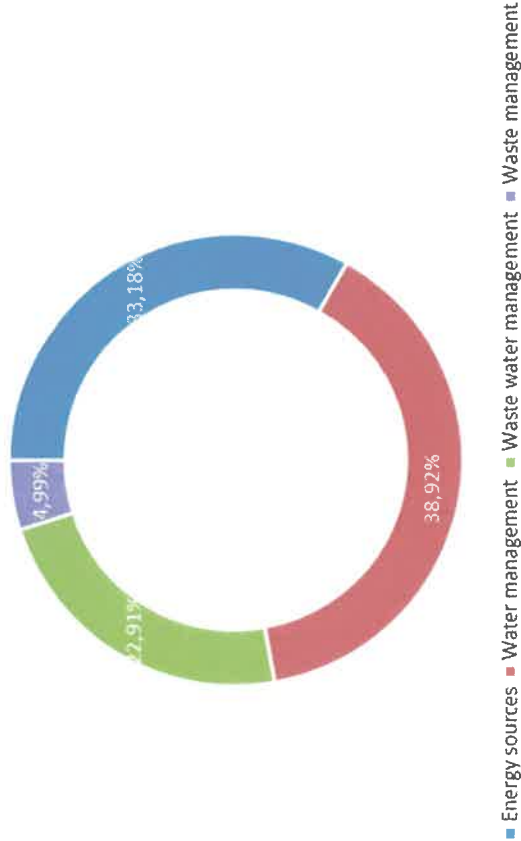
5 Capital Expenditure

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).

Composition of Trading Services



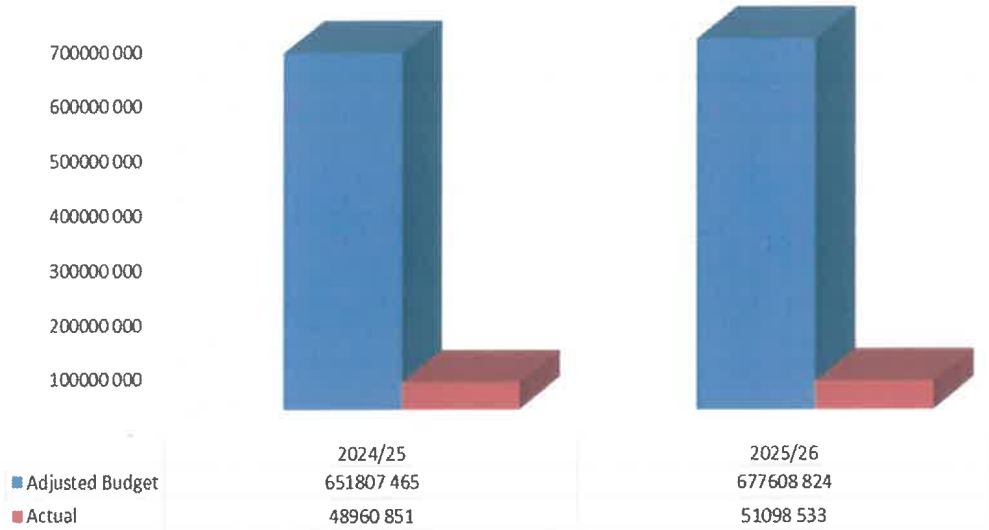
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 October 2025.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

	Adjusted Budget	Capital Expenditure					Year To Date Actual + Comm + Prov	Year To Date Actual Spent	Year To Date Actual + Commitments
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional			
Directorate									
Municipal Manager	100 000	40 000	8 778	8 090	43 559	60 427	39 573	8,78%	16,87%
Planning & Development	37 349 558	6 113 750	4 765 456	5 511 919	140 825	10 418 201	26 931 357	12,76%	27,52%
Infrastructure Services	485 177 392	121 188 287	52 223 671	205 543 581	2 550 135	260 317 387	224 860 005	10,76%	53,13%
Corporate Services	51 863 619	19 429 990	2 858 538	12 378 178	142 424	15 379 140	36 484 479	5,51%	29,38%
Community and Protection Services	98 818 255	32 091 938	25 357 288	37 548 318	1 683 846	64 589 453	34 228 802	25,66%	63,66%
Financial Services	4 300 000	1 900 000	3 192 602	295 400	23 639	3 511 640	788 360	74,25%	81,12%
TOTALS	677 608 824	180 763 965	88 406 333	261 285 485	4 584 430	354 276 248	323 332 577	13,05%	51,61%

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

Year-On-Year Capital Comparison



Detail	2024/25	2025/26
Adjusted Budget	651 807 465	677 608 824
Actual	48 960 851	51 098 533
Actual % Spent	7,51%	7,54%

3 Year Monthly Capital Expenditure



Financial years	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Period 13	Final Adjustment budget
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%	4,84%	5,51%										677 608 824,00

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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	9	9	40	(31)	-78%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	31 770	641	3 439	3 178	262	8%	31 770
Vote 3 - INFRASTRUCTURE SERVICES		338 562	447 282	461 202	23 019	51 682	119 351	(67 669)	-57%	461 202
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	76 780	8 148	22 725	26 752	(4 027)	-15%	76 780
Vote 5 - CORPORATE SERVICES		43 743	50 920	51 864	1 551	2 859	19 430	(16 571)	-85%	51 864
Vote 6 - FINANCIAL SERVICES		9 320	600	600	—	—	300	(300)	-100%	600
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	453 918	595 400	622 316	33 368	80 713	189 050	(88 337)	-52%	622 316
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 162	5 580	5 580	23	1 326	2 936	(1 610)	-55%	5 580
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	23 975	533	542	1 838	(1 296)	-71%	23 975
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	22 038	1 269	2 633	5 340	(2 707)	-51%	22 038
Vote 5 - CORPORATE SERVICES		64	—	—	—	—	—	—	—	—
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 700	2 115	3 193	1 600	1 593	100%	3 700
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	19 134	47 090	55 293	3 940	7 694	11 714	(4 020)	-34%	55 293
Total Capital Expenditure	3	473 053	642 490	677 609	37 308	88 406	180 764	(92 358)	-51%	677 609
Capital Expenditure - Functional Classification										
Governance and administration		45 826	55 320	56 264	3 674	6 060	21 370	(15 310)	-72%	56 264
Executive and council		40	100	100	9	9	40	(31)	-78%	100
Finance and administration		45 786	55 220	56 164	3 666	6 051	21 330	(15 279)	-72%	56 164
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		69 497	106 629	124 738	9 954	28 645	35 622	(6 977)	-20%	124 738
Community and social services		24 173	56 631	63 205	6 655	18 007	17 675	331	2%	63 205
Sport and recreation		12 117	10 093	15 201	1 513	2 951	6 448	(3 498)	-54%	15 201
Public safety		5 788	8 261	13 209	1 141	4 279	6 843	(2 564)	-37%	13 209
Housing		27 419	31 644	33 123	644	3 408	4 655	(1 247)	-27%	33 123
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		114 732	99 849	98 513	4 291	12 638	26 054	(13 415)	-51%	98 513
Planning and development		26 522	5 135	5 878	20	2 626	1 729	897	52%	5 878
Road transport		85 532	94 464	92 386	4 163	9 892	24 225	(14 333)	-59%	92 386
Environmental protection		2 678	250	250	108	121	100	21	21%	250
Trading services		242 998	380 693	398 094	19 389	41 063	97 718	(56 655)	-58%	398 094
Energy sources		73 910	126 332	124 536	461	3 703	13 068	(9 365)	-72%	124 536
Water management		73 254	148 159	159 767	10 007	23 143	44 267	(21 124)	-48%	159 767
Waste water management		59 260	87 200	88 291	6 863	12 159	34 640	(22 482)	-65%	88 291
Waste management		36 574	19 002	25 501	2 059	2 059	5 743	(3 684)	-64%	25 501
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	473 053	642 490	677 609	37 308	88 406	180 764	(92 358)	-51%	677 609
Funded by:										
National Government		95 420	63 693	63 693	7 048	21 660	39 056	(17 397)	-45%	63 693
Provincial Government		27 322	21 885	23 831	205	1 258	250	1 008	403%	23 831
District Municipality		—	—	—	—	—	—	—	—	—
Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		34 759	33 057	33 531	2 573	8 686	19 536	(10 850)	-56%	33 531
Transfers recognised - capital		157 500	118 636	121 055	9 826	31 603	58 842	(27 239)	-46%	121 055
Borrowing	6	109 725	198 019	198 019	6 866	13 066	29 153	(16 087)	-55%	198 019
Internally generated funds		201 145	325 835	358 534	20 616	43 737	92 769	(49 032)	-53%	358 534
Total Capital Funding	7	468 371	642 490	677 609	37 308	88 406	180 764	(92 358)	-51%	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 R6 113 750 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 765 456. This resulted in an underperformance of R1 348 294. The projects that attributed to the overperformance are as follows:

5.1.1 Flats: Interior Upgrading - Kayamandi

The user department planned to spend R1 300 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the previous tender was cancelled due to the bid values received being too high. New tender specifications have been approved and will be advertised.

5.1.2 Upgrading of Flats: General

The user department planned to spend R1 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R358 504. Orders to the amount of R1 893 320 have been loaded onto the financial system. The user department indicated that the project will be conducted utilising existing tenders.

5.2 Community and Protection Services

The Directorate planned to spend R32 091 938 of the amended budget. The year-to-date actual expenditure incurred amounted to R25 357 288. This resulted in an underperformance of R6 734 650. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrading: Early Childhood Development Centres on Municipal Land

The user department planned to spend R1 700 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 838 004 have been loaded onto the financial system. The user department indicated that a tender has been awarded and is currently in its appeal phase.

5.2.2 Upgrade of Sport Facilities

The user department planned to spend R4 621 999 of the amended budget. The year-to-date actual expenditure incurred amounted to R721 684. Orders to the amount of R3 728 093 have been loaded onto the financial system. The user department indicated that the service providers have been appointed, and the installation and upgrades of floodlights is scheduled for completion in November 2025.

5.2.3 Vehicle Fleet: Law Enforcement

The user department planned to spend R1 302 632 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 302 632 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of the vehicle.

5.3 Infrastructure Services

The Directorate planned to spend R121 188 287 the amended budget. The year-to-date actual expenditure incurred amounted to R52 223 671. This resulted in an underperformance of R68 964 616. 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 R28 033 680 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 991 657. Orders to the amount of R19 042 023 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 R7 750 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender has been advertised, and construction is envisaged to commence in February 2026.

5.3.3 Upgrade of WWTW Wemmershoek

The user department planned to spend R19 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 211 063. Orders to the amount of R11 592 999 have been loaded onto the financial system. The user department indicated that the contractor and consultant have been appointed and are currently on site, however practical completion has been delayed by a few weeks and is envisaged to be in January 2026.

5.3.4 Lanquedoc Access road and Bridge

The user department planned to spend R18 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 989 710. Orders to the amount of R1 343 597 have been loaded onto the financial system. The user department indicated that work is currently underway.

5.3.5 Expansion of the landfill site (New cells)

The user department planned to spend R1 500 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R2 000 000 have been loaded onto the financial system. The user department indicated that the advert for the tender closed in October 2025, it is expected to serve at the bid evaluation committee.

5.3.6 Bien don 66/11kV substation new

The user department planned to spend R2 500 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R2 000 000 have been loaded onto the financial system. The user department indicated that a contractor has been appointed.

5.3.7 Bulk Water Supply Pipeline & Pumpstations: Franschhoek

The user department planned to spend R7 706 800 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 614 555. Orders to the amount of R6 459 026 have been loaded onto the financial system. The user department indicated that a contractor has been appointed but there were delays in the construction process due to the servitude agreement with the landowner.

5.3.7 Uniepark & Helshoogte Storage and Supply scheme

The user department planned to spend R3 250 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project is planned to commence in March 2026

5.4 Corporate Services

The Directorate planned to spend R19 429 990 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 858 538. This resulted in an underperformance of R16 571 452. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Maintenance/Upgrade: Beltana

The user department planned to spend R7 845 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 587 472. Orders to the amount of R6 784 185 have been loaded onto the financial system. The user department indicated that tender BSM 113/24 is currently ongoing and envisaged to be completed in November 2025. The specifications for Phase 2 Construction work will be submitted for Bid specification committee for approval, however there is currently a dispute with the Quantity Surveyor on the scope of their work. A principal agent will also be appointed for Phase 2 Construction Work.

5.4.2 Upgrading: Law Enforcement Offices

The user department planned to spend R2 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R286 414. Orders to the amount of R1 287 855 have been loaded onto the financial system. The user department indicated that the specifications for phase 2 are expected to serve at the bid specification committee in November 2025.

5.4.3 Upgrading: Municipal Court

The user department planned to spend R2 150 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R924 128. Orders to the amount of R1 216 422 have been loaded onto the financial system. The user department indicated that the project is currently in progress, and they envisage completion to be in December 2025. A tender for the procurement of professional services has also been awarded.

5.4.4 Upgrade Millenium Hall Pniel

The user department planned to spend R1 800 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 800 000 have been loaded onto the financial system. The user department indicated that they experienced a few delays in completing the project.

5.4.5 Purchase and Replacement of Computer/software and Peripheral devices

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 010. Orders to the amount of R976 810 have been loaded onto the financial system. The user department indicated that the delivery of computer hardware is expected in December 2025.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis by Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	16 308	2 941	2 834	3 581	3 371	-	18 384	99 710	147 127	125 045	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	51 129	1 332	1 074	831	357	-	1 783	11 334	67 841	14 306	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22 984	1 563	1 393	919	1 086	-	5 693	18 365	52 003	26 063	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8 513	719	693	529	533	-	4 714	25 672	41 373	31 448	-	-
Receivables from Exchange Transactions - Waste Management	1600	8 384	1 005	1 033	763	765	-	6 919	36 409	55 277	44 856	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 036	430	384	266	194	-	2 322	12 835	17 467	15 618	-	-
Interest on Arrear Debtor Accounts	1810	192	131	178	220	258	-	3 499	85 520	89 998	89 497	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(13 093)	88	139	84	82	-	954	13 159	1 412	14 278	-	-
Total by Income Source	2000	95 452	8 208	7 728	7 193	6 548	-	44 268	303 003	472 499	361 112	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis by Customer Group													
Organs of State	2200	8 036	1 386	1 287	614	358	-	1 452	9 775	22 907	12 199	-	-
Commercial	2300	35 974	533	316	655	313	-	2 670	39 290	79 752	42 928	-	-
Households	2400	43 498	6 020	5 931	5 787	5 886	-	39 009	241 355	347 486	292 036	-	-
Other	2500	7 943	269	194	137	91	-	1 137	12 584	22 355	13 949	-	-
Total By Customer Group	2600	95 452	8 208	7 728	7 193	6 548	-	44 268	303 003	472 499	361 112	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description		NT Code	Budget Year 2025/26								
			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	9 699	-	-	-	-	-	-	-	-	9 699
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	9 695	-	-	-	-	-	-	-	-	9 695
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	19 393	-	-	-	-	-	-	-	-	19 393

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	October		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	338 914,21	1 995 191,51	53 256 726,68
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	714 520,55	2 567 808,22	102 567 808,22
					180 606 505,31	-	(20 000 000,00)	(29 575 720,88)	1 053 434,76	4 793 750,47	155 824 534,90
	NEDBANK										
03/7881123974/...036	N#036	FIXED / 12 MTHS	8,695%	19-Mar-26	204 954 958,90			-	1 476 958,90	5 860 191,78	210 815 150,68
03/7881123974/...037	N#037	FIXED / 10 MTHS	7,900%	19-Jun-26				100 000 000,00	670 958,90	1 580 000,00	101 580 000,00
					204 954 959,88			100 000 000,00	2 147 917,41	7 440 191,78	312 395 150,68
	SBSA										
258489367-043	SH043	FIXED 9 MINTHS	8,775%	09-Jul-25	43 448 808,09			43 527 367,70	-	78 559,61	0,00
258489367-046	SH046	FIXED 6 MINTHS	8,300%	17-Nov-25	101 046 027,40			-	704 931,51	2 819 726,03	103 865 753,42
					144 494 835,49			(43 527 367,70)	704 931,51	2 898 285,64	103 865 753,42
					530 056 300,68	.	(20 000 000,00)	26 896 911,42	3 906 284,08	15 132 227,89	572 085 439,01
INVESTMENT TOTAL											

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M04 October

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 (Rand\$)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
R thousands															
Municipality															
A#9415		CALL ACCO		Deposits - B&	No	Yes	7,00%	No	No	30/06/2025	72 918	339	(20 000)	-	53 257
A#6172		1Y		Deposits - B&	No	Yes	8,15%	No	No	10/07/2026	101 853	715		-	102 568
N#036		1Y		Deposits - B&	No	Yes	8,65%	No	No	31/03/2025	209 338	1 477		-	210 815
N#037		10M		Deposits - B&	No	Yes	7,90%	No	No	19/06/2026	100 909	671		-	101 580
S#046		6M		Deposits - B&	No	Yes	8,30%	No	No	17/11/2025	103 161	705		-	103 866
Municipality sub-total											588 179	3 906	(20 000)	-	572 085
TOTAL INVESTMENTS AND INTEREST	2										588 179	3 906	(20 000)	-	572 085

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

8 Borrowings

Lending Institution	Balance 1/10/2025	Received October 2025	Interest Capitalised October 2025	Capital Repayments October 2025	Balance 31/10/2025	Percentage	Sinking Funds (R'000)
							(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		

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

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	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
Unconditional Grant: Equitable Share	231 793 000		231 793 000	96 581 000	53 214 745	13 716 126	-	43 366 255	55,10%	22,96%
Grand Total (Unconditional Grants)	231 793 000		231 793 000	96 581 000	53 214 745	13 716 126	-	43 366 255	55,10%	22,96%
EPWP Integrated Grant for Municipalities	3 202 000		3 202 000	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	0,00%	0,00%
Integrated National Electrification Programme (Municipal) Grant	6 188 000		6 188 000							
Integrated Urban Development Grant	64 530 000		64 530 000	2 785 000	998 765	49 200	-	1 786 235	35,86%	16,14%
Energy Efficiency and Demand Side	5 000 000		5 000 000	24 619 000	20 660 880	6 998 719	-	3 958 120	83,92%	32,02%
Local Government, Water and Related Service SETA	550 000		550 000	2 000 000	-	-	-	2 000 000	0,00%	0,00%
Community Development Workers Operational Support Grant	38 000		38 000	-	351 621	-	-	351 621	0,00%	63,93%
Community Library Service Grant	11 576 000		11 576 000	38 000	1 247	-	38 000	36 753	3,28%	3,28%
Human Settlements Development Grant	16 000 000		17 283 614	3 859 000	4 679	205	-	3 854 321	0,12%	0,04%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 212 000	1 283 614	15 912 485	-	306 573	78 850	-	977 041	23,88%	1,77%
Title Deeds Restoration Grant	1 162 000	1 700 485	1 162 000	6 018 000	905 666	197 719	-	6 812 818	11,73%	5,69%
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/PUU)	800 000		1 337 008	-	-	-	-	-	0,00%	0,00%
Cape Wineland District Community safety	100 000	537 008	100 000	-	352 259	7 600	-	184 750	65,60%	26,35%
Development of Sport and Recreational Facilities	300 000		300 000	-	40 000	40 000	-	40 000	0,00%	40,00%
Provincial Acceleration Grant		6 160 529	6 160 529	-	-	-	-	-	0,00%	0,00%
Khaya Lam Free Market Foundation		293 271	293 271	150 000	-	-	-	6 160 529	0,00%	0,00%
Global Environment Fund (GEF)	2 412 150		2 412 150	856 484	-	-	150 000	443 271	0,00%	0,00%
Grand total (Conditional Grants)	128 761 150	9 974 907	138 736 057	42 825 484	23 621 689	7 372 292	188 000	28 322 218	44,74%	17,03%

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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	-	99 081	2 458	96 623	3931,7%	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	1 067	(267)	-25,0%	3 202
Local Government Financial Management Grant [Schedule 5B]			1 600	1 700	1 700	-	1 700	567	1 133	200,0%	1 700
Programme and Project Preparation Support Grant			2 055	2 471	2 471	-	-	824	(824)	-100,0%	2 471
Provincial Government:			21 914	18 358	24 518	38	3 897	4 044	(147)	-3,6%	18 358
Community Library Service Grant			11 333	10 023	10 023	-	3 859	3 341	518	15,5%	10 023
Municipal Accreditation and Capacity Building Grant			249	-	-	-	-	-	-		-
Title Deeds Restoration Grant			364	1 162	1 162	-	-	387	(387)	-100,0%	1 162
Maintenance and Construction of Transport Infrastructure			380	335	335	-	-	109	(109)	-100,0%	335
Community Development Workers Operational Support Grant			38	38	38	38	38	7	31	474,7%	38
RSEP/ VPUU			-	800	800	-	-	200	(200)	-100,0%	800
Provincial Acceleration Grant			6 400	-	6 161	-	-	-	-		-
Human Settlements Development Grant			3 150	6 000	6 000	-	-	-	-		6 000
District Municipality:			1 319	100	100	-	-	26	(26)	-100,0%	100
Cape Winelands District Municipality(Local Economic Development)			-	100	100	-	-	26	(26)	-100,0%	100
Cape Winelands District Municipality Grant			1 319	-	-	-	-	-	-		-
Other grant providers:			2 133	2 962	2 962	150	1 006	942	65	6,9%	2 962
Departmental Agencies and Accounts			-	550	550	-	-	138	(138)	-100,0%	550
Foreign Government and International Organisations			-	2 412	2 412	-	856	804	52	6,5%	2 412
Households			-	-	-	-	-	-	-		-
Non-profit Institutions			-	-	-	150	150	-	150		-
Private Enterprises			2 133	-	-	-	-	-	-		-
Public Corporations			-	-	-	-	-	-	-		-
Higher Educational Institutions			-	-	-	-	-	-	-		-
Parent Municipality / Entity			-	-	-	-	-	-	-		-
Total Operating Transfers and Grants		5	246 646	260 585	266 746	188	103 984	7 469	96 515	1292,2%	260 585
Capital Transfers and Grants											
National Government:			86 802	73 247	73 247	-	29 404	43 062	(13 658)	-31,7%	73 247
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			15 556	6 188	6 188	-	2 785	681	2 104	309,1%	6 188
Municipal Disaster Relief Grant			6 000	-	-	-	-	-	-		-
Integrated Urban Development Grant			60 246	62 059	62 059	-	24 619	41 689	(17 070)	-40,9%	62 059
Energy Efficiency and Demand Side Management Grant			5 000	5 000	5 000	-	2 000	693	1 307	188,6%	5 000
Provincial Government:			30 620	25 168	26 868	-	6 018	250	5 768	2307,2%	25 168
Integrated Transport Planning			628	656	656	-	-	-	-		656
Human Settlements Development Grant			6 389	10 000	10 000	-	-	-	-		10 000
Development of Sport and Recreational Facilities			-	300	300	-	-	-	-		300
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)			22 103	14 212	15 912	-	6 018	250	5 768	2307,2%	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	-	35 422	43 312	(7 890)	-18,2%	98 415
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	364 068	359 001	366 862	188	139 406	50 782	88 625	174,5%	359 001

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		221 290	239 166	239 166	13 716	53 215	(2 458)	55 672	-2265,3%	(239 166)
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	13 716	53 215	-	53 215		(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	-	-	(1 067)	1 067	-100,0%	(3 202)
Local Government Financial Management Grant [Schedule 5B]		1 611	1 700	1 700	-	-	(567)	567	-100,0%	(1 700)
Programme and Project Preparation Support Grant		2 055	2 471	2 471	-	-	(824)	824	-100,0%	(2 471)
Provincial Government:		15 754	18 358	24 518	79	312	(4 044)	4 357	-107,7%	(25 802)
Community Library Service Grant		11 333	10 023	10 023	0	5	(3 341)	3 346	-100,1%	(10 023)
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-		-
Title Deeds Restoration Grant		364	1 162	1 162	-	-	(387)	387	-100,0%	(1 162)
Maintenance and Construction of Transport Infrastructure		380	335	335	-	-	(109)	109	-100,0%	(335)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Community Development Workers Operational Support Grant		38	38	38	-	1	(7)	8	-118,9%	(38)
RSEP/ VPUU		-	800	800	-	-	(200)	200	-100,0%	(800)
Provincial Acceleration Grant		239	-	6 161	-	-	-	-		-
Human Settlements Development Grant		3 150	6 000	6 000	79	307	-	307		(13 444)
District Municipality:		1 319	100	100	40	40	(26)	66	-253,8%	(100)
Cape Winelands District Municipality (Local Economic Development)		-	100	100	40	40	(26)	66	-253,8%	(100)
CAPE WINELANDS DISTRICT TOURISM GRANT		1 319	-	-	-	-	-	-		-
Other grant providers:		182	2 962	2 962	-	352	(942)	1 293	-137,3%	(2 962)
Departmental Agencies and Accounts		-	550	550	-	352	(138)	489	-355,7%	(550)
Foreign Government and International Organisations		-	2 412	2 412	-	-	(804)	804	-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:		238 545	260 585	266 746	13 835	53 919	(7 469)	61 388	-821,9%	(268 030)
Capital expenditure of Transfers and Grants										
National Government:		84 036	73 247	73 247	7 048	21 660	(43 062)	64 722	-150,3%	(73 247)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 556	6 188	6 188	49	999	(681)	1 679	-246,7%	(6 188)
Municipal Disaster Relief Grant		6 000	-	-	-	-	-	-		-
Integrated Urban Development Grant		60 246	62 059	62 059	6 999	20 661	(41 689)	62 350	-149,6%	(62 059)
Energy Efficiency and Demand Side Management Grant		2 234	5 000	5 000	-	-	(693)	693	-100,0%	(5 000)
Provincial Government:		25 606	25 168	27 405	205	1 258	(288)	1 545	-537,5%	(27 405)
Human Settlements Development Grant		1 680	10 000	10 000	-	-	-	-		(10 000)
Development of Sport and Recreational Facilities		-	300	300	-	-	-	-		(300)
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 335	14 212	15 912	198	906	(288)	1 193	-415,0%	(15 912)
Integrated Transport Planning		628	656	656	-	-	-	-		(656)
RSEP/ VPUU		963	-	537	8	352	-	352		(537)
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	100 653	7 253	22 918	(43 350)	66 267	-152,9%	(100 653)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		348 187	359 001	367 399	21 088	76 836	(50 819)	127 656	-251,2%	(368 682)

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	428 933 361	428 933 361	140 043 160	-	-100%	35 744 442	-	-100%
Bonus	35 332 275	35 332 275	11 777 428	- 550	-100%	2 944 357	-550	-100%
Acting and Post Related Allowances	963 892	963 892	321 300	-	-100%	80 325	-	-100%
Non Structured	46 078 463	46 078 463	15 359 472	-	-100%	3 839 868	-	-100%
Standby Allowance	16 764 045	16 764 045	5 588 012	-	-100%	1 397 003	-	-100%
Travel or Motor Vehicle	14 521 949	14 521 949	4 840 660	184	-100%	1 210 165	-	-100%
Accommodation, Travel and Incidental	334 707	334 707	111 572	-	-100%	27 893	-	-100%
Bargaining Council	243 367	243 367	81 132	-	-100%	20 283	-	-100%
Cellular and Telephone	3 381 116	3 381 116	1 127 044	-	-100%	281 761	-	-100%
Current Service Cost	6 285 000	6 285 000	-	-	0%	-	-	0%
Essential User	926 862	926 862	308 952	-	-100%	77 238	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 486 434	3 486 434	1 162 144	-	-100%	290 536	-	-100%
Group Life Insurance	6 523 464	6 523 464	2 174 492	-	-100%	543 623	-	-100%
Housing Benefits	3 655 660	3 655 660	1 218 540	-	-100%	304 635	-	-100%
Interest Cost	24 676 000	24 676 000	-	-	0%	-	-	0%
Leave Gratuity	10 370 784	10 370 784	1 418 072	-	-100%	354 518	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	-	0%	-	-	0%
Medical	34 247 281	34 247 281	11 415 732	-	-100%	2 853 933	-	-100%
Non-pensionable	276 095	276 095	92 036	-	-100%	23 009	-	-100%
Pension	73 550 219	73 550 219	24 516 736	-	-100%	6 129 184	-	-100%
Scarcity Allowance	1 716 541	1 716 541	572 180	-	-100%	143 045	-	-100%
Shift Additional Remuneration	5 211 933	5 211 933	1 737 312	-	-100%	434 328	-	-100%
Structured	2 921 902	2 921 902	973 968	-	-100%	243 492	-	-100%
Unemployment Insurance	3 381 543	3 381 543	1 127 164	-	-100%	281 791	-	-100%
Totals	729 634 893	729 634 893	225 967 108	-366	-100%	57 225 429	-550	-100%

Disclaimer: At the time of reporting, the salaries for July till October 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.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		19 125	20 878	20 878	-	-	6 959	(6 959)	-100%	20 878
Pension and UIF Contributions		506	551	551	-	-	184	(184)	-100%	551
Medical Aid Contributions		195	149	149	-	-	50	(50)	-100%	149
Motor Vehicle Allowance		1 082	850	850	-	-	283	(283)	-100%	850
Cellphone Allowance		2 081	2 166	2 166	-	-	722	(722)	-100%	2 166
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 989	24 593	24 593	-	-	8 198	(8 198)	-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	-	-	3 214	(3 214)	-100%	9 641
Pension and UIF Contributions		730	874	874	-	-	291	(291)	-100%	874
Medical Aid Contributions		124	153	153	-	-	51	(51)	-100%	153
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		795	1 872	1 872	-	-	624	(624)	-100%	1 872
Motor Vehicle Allowance		590	705	705	-	-	235	(235)	-100%	705
Cellphone Allowance		241	191	191	-	-	64	(64)	-100%	191
Housing Allowances		18	23	23	-	-	8	(8)	-100%	23
Other benefits and allowances		131	123	123	-	-	41	(41)	-100%	123
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		13 881	13 581	13 581	-	-	4 527	(4 527)	-100%	13 581
% increase	4		-2,2%	-2,2%						-2,2%
Other Municipal Staff										
Basic Salaries and Wages		384 288	419 292	419 292	-	-	136 829	(136 829)	-100%	419 292
Pension and UIF Contributions		66 606	76 058	76 058	-	-	25 353	(25 353)	-100%	76 058
Medical Aid Contributions		32 238	34 375	34 375	-	-	11 458	(11 458)	-100%	34 375
Overtime		72 246	70 976	70 976	-	-	23 659	(23 659)	-100%	70 976
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 591	13 817	13 817	-	0	4 606	(4 606)	-100%	13 817
Cellphone Allowance		2 035	3 190	3 190	-	-	1 063	(1 063)	-100%	3 190
Housing Allowances		3 815	3 633	3 633	-	-	1 211	(1 211)	-100%	3 633
Other benefits and allowances		44 872	47 528	47 528	(1)	(1)	15 843	(15 843)	-100%	47 528
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 462	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		32 906	47 184	47 184	-	-	1 418	(1 418)	-100%	47 184
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		654 059	716 054	716 054	(1)	(0)	221 440	(221 441)	-100%	716 054
% increase	4		9,5%	9,5%						9,5%
Total Parent Municipality		690 928	754 228	754 228	(1)	(0)	234 165	(234 165)	-100%	754 228
TOTAL SALARY, ALLOWANCES & BENEFITS		690 928	754 228	754 228	(1)	(0)	234 165	(234 165)	-100%	754 228
% increase	4		9,2%	9,2%						9,2%
TOTAL MANAGERS AND STAFF		667 940	729 635	729 635	(1)	(0)	225 967	(225 967)	-100%	729 635

MONTHLY BUDGET STATEMENT FOR OCTOBER 2025

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Actuals	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	1 005 066	2 412 150,00
Planning and Development	2 864 703	2 908 359	3 575 920	2 166 189	7 115 784	9 061 218	5 117 708	5 912 022	8 381 206	4 909 667	4 842 096	3 303 286	60 158 158,00
Infrastructure Services	219 126 510	153 091 408	54 604 239	134 397 931	106 446 041	195 775 458	103 824 874	121 087 396	206 547 966	129 849 497	95 590 535	443 713 389	1 964 055 243,00
Community and Protection Services	970 044	1 386 637	1 248 884	4 258 213	3 463 972	1 699 536	1 596 936	56 868 227	14 008 204	13 995 967	13 724 118	96 591 077	209 811 814,00
Corporate Services	946 508	1 337 989	869 442	1 456 404	612 422	775 775	1 033 747	648 791	1 035 135	893 365	893 365	3 388 286	13 891 229,00
Financial Services	155 399 566	44 499 647	50 799 195	45 957 022	42 007 999	73 584 195	42 127 856	6 337 523	46 439 684	6 957 639	6 957 639	206 021 558	727 089 522,00
Grand Total	379 307 331	203 224 039	111 097 679	188 235 759	159 847 230	281 097 194	153 902 133	191 054 971	276 613 207	156 807 147	122 208 765	754 022 662	2 977 418 116,00

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	34 774	338 144	249 247	184 824	1 786 636	1 478 486	1 778 585	1 649 721	1 875 925	1 610 574	1 664 780	11 041 566	23 693 262,00
Planning and Development	138 412	1 402 625	4 732 428	3 202 052	11 052 475	14 266 874	11 070 930	9 841 393	11 490 565	9 589 316	10 652 117	49 528 746	136 967 933,00
Infrastructure Services	1 747 280	111 173 308	124 555 808	82 759 411	125 403 798	156 621 122	123 934 897	127 804 665	124 420 328	119 356 374	118 191 221	421 967 939	1 637 936 151,00
Community and Protection Services	568 971	10 169 540	11 705 108	10 076 333	36 338 989	30 641 166	34 225 507	34 566 560	34 504 386	33 718 294	32 970 308	298 907 625	568 392 787,00
Corporate Services	3 716 690	8 443 540	4 365 874	9 677 851	12 490 792	14 535 334	12 861 671	15 335 929	10 857 076	10 588 407	10 049 121	124 049 220	236 951 504,65
Financial Services	10 386 162	14 746 603	32 524 039	21 539 258	11 068 333	11 285 589	9 686 622	8 659 516	9 651 642	9 165 161	8 921 708	3 052 446	144 582 186,83
Grand Total	16 592 288	146 273 760	178 132 505	127 439 728	198 141 023	228 828 571	199 558 212	197 857 784	192 799 922	184 008 126	182 449 255	902 442 651	2 748 523 824,48

Capital Expenditure

Directorates	July Actuals	August Actual	September Actuals	October Actual	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	8 778	40 000	-	20 000	-	-	-	-	31 222	100 000,00
Planning and Development	-	633 564	3 467 819	664 073	5 105 713	4 547 500	3 185 000	5 114 458	6 524 615	2 593 794	3 576 576	1 936 446	37 349 558,00
Infrastructure Services	2 464 688	9 845 209	16 362 500	23 551 274	58 084 847	42 701 366	31 782 967	51 249 984	55 396 300	47 452 446	38 554 858	107 730 953	485 177 392,00
Community and Protection Services	-	5 307 065	10 632 265	9 417 958	9 184 559	7 112 755	6 373 738	12 161 863	8 336 795	7 530 298	7 597 152	15 163 807	98 818 255,00
Corporate Services	-	55 099	1 252 375	1 551 064	5 609 209	6 452 000	3 340 333	3 465 333	2 865 333	3 365 333	3 648 668	20 258 872	51 863 619,00
Financial Services	-	-	1 077 949	2 114 652	1 325 000	1 075 000	-	-	-	-	-	1 292 602	4 300 000,00
Grand Total	2 464 688	15 840 937	32 792 908	37 307 800	79 349 328	61 888 621	44 702 038	71 991 638	73 123 043	60 941 871	53 377 254	143 828 698	677 608 824,00