



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT SEPTEMBER 2025

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____

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

Date: 14 October 2025

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

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MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 SEPTEMBER 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)	107 504 630	561 333 290	632 463 341
Actual	51 098 533	340 998 553	677 964 716
Variance to SDBIP	(56 406 097)	(220 334 737)	45 501 375
Year to date % Variance to SDBIP	-52,47%	-39,25%	7,19%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

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

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	42 555	200 530	193 481	7 049	4%	571 651
Service charges	1 465 254	1 662 304	1 662 304	43 539	340 260	359 418	(19 158)	-5%	1 662 304
Investment revenue	61 434	63 980	63 980	6 384	14 022	15 995	(1 973)	-12%	63 980
Transfers and subsidies - Operational	234 414	260 585	268 030	235	97 170	5 412	91 759	1696%	268 030
Other own revenue	333 429	310 802	310 802	9 288	25 982	58 158	(32 176)	-55%	310 802
Total Revenue (excluding capital transfers and	2 625 112	2 869 321	2 876 765	102 002	677 965	632 463	45 501	7%	2 876 765
Employee costs	667 940	729 635	729 635	-	-	168 742	(168 742)	-100%	729 635
Remuneration of Councillors	22 989	24 593	24 593	-	-	6 148	(6 148)	-100%	24 593
Depreciation and amortisation	205 229	225 960	225 960	37 078	49 319	56 490	(7 171)	-13%	225 960
Interest	72 867	77 649	77 649	-	-	-	-	-	77 649
Inventory consumed and bulk purchases	857 552	928 091	925 159	102 905	209 430	225 797	(16 367)	-7%	925 159
Transfers and subsidies	17 868	22 631	14 048	915	3 578	3 284	293	9%	14 048
Other expenditure	654 796	732 522	751 481	37 234	78 672	100 872	(22 200)	-22%	751 481
Total Expenditure	2 499 240	2 741 081	2 748 525	178 133	340 999	561 333	(220 335)	-39%	2 748 525
Surplus/(Deficit)	125 872	128 240	128 240	(76 130)	336 966	71 130	265 836	374%	128 240
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	100 653	9 095	15 664	25 725	(10 061)	-39%	100 653
Transfers and subsidies - capital (in-kind)	4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	256 511	226 656	228 893	(67 035)	352 630	96 855	255 775	264%	228 893
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	256 511	226 656	228 893	(67 035)	352 630	96 855	255 775	264%	228 893
Capital expenditure & funds sources									
Capital expenditure	473 053	642 490	677 609	32 793	51 099	107 505	(56 406)	-52%	677 609
Capital transfers recognised	157 500	118 636	121 055	15 208	21 777	41 577	(19 800)	-48%	121 055
Borrowing	109 725	198 019	198 019	2 004	6 200	14 550	(8 350)	-57%	198 019
Internally generated funds	201 145	325 835	358 534	15 581	23 121	51 377	(28 256)	-55%	358 534
Total sources of capital funds	468 371	642 490	677 609	32 793	51 099	107 505	(56 406)	-52%	677 609
Financial position									
Total current assets	1 048 615	932 399	900 144		1 208 305				900 144
Total non current assets	6 178 786	7 047 276	7 082 395		6 616 661				7 082 395
Total current liabilities	562 300	498 267	498 893		381 000				498 893
Total non current liabilities	824 107	1 168 172	1 168 172		824 107				1 168 172
Community wealth/Equity	6 277 961	6 313 235	6 315 474		6 266 850				6 315 474
Cash flows									
Net cash from (used) operating	1 022 487	572 998	579 423	183 222	439 466	121 973	(317 493)	-260%	2 803 827
Net cash from (used) investing	(486 602)	(738 582)	(779 037)	(35 122)	(130 026)	119 566	249 593	209%	779 037
Net cash from (used) financing	-	198 019	198 019	-	-	-	-	-	198 019
Cash/cash equivalents at the month/year end	1 864 461	711 243	677 212	-	2 067 017	920 346	(1 146 671)	-125%	5 538 461
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	161 135	8 597	7 661	7 224	6 344	6 533	39 278	295 890	532 663
Creditors Age Analysis									
Total Creditors	21 064	-	-	-	-	-	-	-	21 064

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

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

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

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									%	
<i>Governance and administration</i>		720 352	743 393	743 393	51 669	253 852	219 159	34 693	16%	743 393
Executive and council		980	3 585	3 585	44	98	833	(735)	-88%	3 585
Finance and administration		719 372	739 808	739 808	51 625	253 754	218 326	35 428	16%	739 808
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		230 780	248 319	256 180	2 606	6 650	34 307	(27 657)	-81%	256 180
Community and social services		13 895	18 523	18 523	282	946	4 873	(3 927)	-81%	18 523
Sport and recreation		778	809	809	—	—	67	(67)	-100%	809
Public safety		196 820	188 885	188 885	963	2 621	26 986	(24 365)	-90%	188 885
Housing		19 288	40 102	47 963	1 360	3 083	2 380	703	30%	47 963
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		120 534	96 123	97 944	10 753	21 488	32 839	(11 351)	-35%	97 944
Planning and development		98 633	81 016	82 837	10 553	21 143	28 965	(7 822)	-27%	82 837
Road transport		21 370	13 547	13 547	196	307	3 806	(3 499)	-92%	13 547
Environmental protection		530	1 560	1 560	4	38	68	(29)	-43%	1 560
<i>Trading services</i>		1 684 085	1 879 901	1 879 901	46 071	411 638	371 883	39 755	11%	1 879 901
Energy sources		1 135 871	1 326 497	1 326 497	35 240	287 234	263 155	24 079	9%	1 326 497
Water management		246 151	236 747	236 747	(10 078)	26 587	38 748	(12 161)	-31%	236 747
Waste water management		165 340	172 165	172 165	12 158	51 424	34 567	16 856	49%	172 165
Waste management		136 723	144 492	144 492	8 751	46 393	35 413	10 981	31%	144 492
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	2 755 751	2 967 736	2 977 418	111 098	693 629	658 189	35 441	5%	2 977 418
Expenditure - Functional										
<i>Governance and administration</i>		368 084	397 039	397 039	37 026	74 747	81 504	(6 756)	-8%	397 039
Executive and council		32 505	39 693	39 693	299	917	8 461	(7 543)	-89%	39 693
Finance and administration		330 277	349 590	349 590	36 677	73 753	71 637	2 116	3%	349 590
Internal audit		5 302	7 756	7 756	51	77	1 406	(1 329)	-95%	7 756
<i>Community and public safety</i>		532 924	639 347	645 508	20 870	31 948	102 935	(70 987)	-63%	645 508
Community and social services		29 016	57 081	57 081	1 356	4 624	12 498	(7 874)	-63%	57 081
Sport and recreation		73 309	81 539	81 539	977	1 860	18 340	(16 480)	-90%	81 539
Public safety		389 008	437 480	437 480	17 084	23 356	60 892	(37 537)	-62%	437 480
Housing		41 591	63 247	69 408	1 454	2 109	11 206	(9 097)	-81%	69 408
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		161 639	186 646	188 319	5 846	8 811	38 667	(29 856)	-77%	188 319
Planning and development		78 879	87 905	89 578	4 093	5 101	19 204	(14 103)	-73%	89 578
Road transport		66 783	77 812	77 812	1 409	3 110	15 175	(12 065)	-80%	77 812
Environmental protection		15 977	20 929	20 929	344	601	4 288	(3 687)	-86%	20 929
<i>Trading services</i>		1 436 593	1 518 048	1 517 659	114 391	225 492	338 227	(112 735)	-33%	1 517 659
Energy sources		901 048	960 718	960 718	96 678	196 330	229 674	(33 344)	-15%	960 718
Water management		175 030	185 692	185 692	5 894	10 171	36 858	(26 687)	-72%	185 692
Waste water management		199 254	217 041	217 041	5 095	9 123	47 046	(37 922)	-81%	217 041
Waste management		161 262	154 598	154 209	6 724	9 867	24 650	(14 782)	-60%	154 209
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	2 499 240	2 741 081	2 748 525	178 133	340 999	561 333	(220 335)	-39%	2 748 525
Surplus/ (Deficit) for the year		256 511	226 656	228 893	(67 035)	352 630	96 855	255 775	264%	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 SEPTEMBER 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) - M03 September

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	-	-	603	(603)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 804	51 760	60 158	3 576	9 349	4 841	4 508	93,1%	60 158
Vote 3 - INFRASTRUCTURE SERVICES		1 794 294	1 962 772	1 964 055	54 604	426 822	402 194	24 628	6,1%	1 964 055
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	209 812	1 249	3 606	31 994	(28 389)	-88,7%	209 812
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 891	869	3 154	2 339	815	34,8%	13 891
Vote 6 - FINANCIAL SERVICES		706 399	727 090	727 090	50 799	250 698	216 217	34 481	15,9%	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	111 098	693 629	658 189	35 441	5,4%	2 977 418
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	23 693	249	622	4 791	(4 169)	-87,0%	23 693
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 613	130 807	136 968	4 732	6 273	25 811	(19 537)	-75,7%	136 968
Vote 3 - INFRASTRUCTURE SERVICES		1 537 458	1 636 653	1 637 936	124 556	237 476	362 277	(124 801)	-34,4%	1 637 936
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 044	568 393	568 393	11 705	22 444	88 851	(66 408)	-74,7%	568 393
Vote 5 - CORPORATE SERVICES		196 595	236 952	236 952	4 366	16 526	40 165	(23 639)	-58,9%	236 952
Vote 6 - FINANCIAL SERVICES		149 803	144 583	144 583	32 524	57 657	39 437	18 219	46,2%	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	2 499 240	2 741 081	2 748 525	178 133	340 999	561 333	(220 335)	-39,3%	2 748 525
Surplus/ (Deficit) for the year	2	251 755	226 656	228 893	(67 035)	352 630	96 855	255 775	264,1%	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 SEPTEMBER 2025

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

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

Description	Ref	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		1 028 379	1 215 949	1 215 949	34 698	249 574	262 123	(12 549)	-5%	1 215 949
Service charges - Water		209 832	201 453	201 453	(11 113)	17 361	33 151	(15 791)	-48%	201 453
Service charges - Waste Water Management		127 606	132 113	132 113	11 649	38 731	30 704	8 027	26%	132 113
Service charges - Waste management		101 437	112 789	112 789	8 305	34 595	33 440	1 155	3%	112 789
Sale of Goods and Rendering of Services		39 900	25 591	25 591	2 763	9 202	5 259	3 943	75%	25 591
Agency services		3 817	3 961	3 961	303	840	912	(72)	-6%	3 961
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		26 447	18 972	18 972	1 890	5 430	4 713	717	15%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	63 980	6 384	14 022	15 995	(1 973)	-12%	63 980
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		11 733	14 249	14 249	893	2 878	2 647	232	9%	14 249
Licence and permits		7 896	8 754	8 754	706	1 594	2 045	(452)	-22%	8 754
Special rating levies		—	—	—	—	—	—	—	—	—
Operational Revenue		50 025	59 231	59 231	1 964	3 372	17 834	(14 462)	-81%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	571 651	42 555	200 530	193 481	7 049	4%	571 651
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		187 263	173 403	173 403	28	47	22 746	(22 699)	-100%	173 403
Licence and permits		—	—	—	—	—	—	—	—	—
Transfer and subsidies - Operational		234 414	260 585	268 030	235	97 170	5 412	91 759	1696%	268 030
Interest		4 522	3 426	3 426	335	1 008	933	75	8%	3 426
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		—	3 214	3 214	406	1 611	1 069	542	51%	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	102 002	677 965	632 463	—		2 876 765
Expenditure By Type										
Employee related costs		667 940	729 635	729 635	—	—	168 742	(168 742)	-100%	729 635
Remuneration of councillors		22 989	24 593	24 593	—	—	6 148	(6 148)	-100%	24 593
Bulk purchases - electricity		764 398	805 126	805 126	95 223	192 356	201 281	(8 925)	-4%	805 126
Inventory consumed		93 155	122 965	120 033	7 682	17 074	24 516	(7 442)	-30%	120 033
Debt impairment		24 479	77 289	77 289	—	—	—	—	—	77 289
Depreciation and amortisation		205 229	225 960	225 960	37 078	49 319	56 490	(7 171)	-13%	225 960
Interest		72 867	77 649	77 649	—	—	—	—	—	77 649
Contracted services		283 732	328 381	344 140	23 788	36 935	56 404	(19 469)	-35%	344 140
Transfers and subsidies		17 868	22 631	14 048	915	3 578	3 284	293	9%	14 048
Irrecoverable debts written off		176 955	126 724	126 724	21	21	—	21	—	126 724
Operational costs		161 099	199 498	202 699	13 426	41 715	44 468	(2 752)	-6%	202 699
Losses on Disposal of Assets		348	—	—	—	—	—	—	—	—
Other Losses		8 183	630	630	—	—	—	—	—	630
Total Expenditure		2 499 240	2 741 081	2 748 525	178 133	340 999	561 333	(220 335)	-39%	2 748 525
Surplus/(Deficit)		125 872	128 240	128 240	(76 130)	336 966	71 130	220 335	0	128 240
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	100 653	9 095	15 664	25 725	(10 061)	(0)	100 653
Transfers and subsidies - capital (in-kind)		4 682	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & income tax		256 511	226 656	228 893	(67 035)	352 630	96 855	—		228 893
Surplus/(Deficit) after income tax		256 511	226 656	228 893	(67 035)	352 630	96 855	—		228 893
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		256 511	226 656	228 893	(67 035)	352 630	96 855	—		228 893
Share of Surplus/Deficit attributable to Associates		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		256 511	226 656	228 893	(67 035)	352 630	96 855	—		228 893

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 30 September 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	249 574 088	262 122 882	12 548 794	5%	93 802 998	34 698 205	59 104 793	63.01%
Service charges - Water	201 453 009	201 453 009	17 360 728	33 151 388	15 790 660	48%	12 076 561	(11 113 448)	23 190 009	192.02%
Service charges - Waste Water Management	132 112 779	132 112 779	38 730 768	30 703 601	-8 027 167	-26%	9 094 825	11 649 443	-2 554 618	-28.09%
Service charges - Waste management	112 789 486	112 789 486	34 594 652	33 440 077	-1 154 575	-3%	8 196 989	8 305 287	-108 298	-1.32%
Sale of Goods and Rendering of Services	25 590 670	25 590 670	9 201 659	5 258 766	-3 942 893	-75%	1 742 657	2 763 390	-1 020 733	-58.57%
Agency services	3 961 303	3 961 303	839 672	911 631	71 959	8%	341 368	303 384	38 004	11.13%
Interest earned from Receivables	18 972 172	18 972 172	5 430 191	4 712 837	-717 354	-15%	1 612 265	1 889 984	-277 719	-17.23%
Interest earned from Current and Non Current Assets	63 979 577	63 979 577	14 022 192	15 994 898	1 972 706	12%	5 331 631	6 384 494	-1 052 863	-19.75%
Rental from Fixed Assets	14 249 488	14 249 488	2 878 494	2 646 635	-231 859	-9%	844 636	893 051	-48 415	-5.73%
Licence and permits	8 754 465	8 754 465	1 593 518	2 045 375	451 857	22%	890 535	705 803	184 732	20.74%
Operational Revenue	59 231 238	59 231 238	3 371 856	17 834 119	14 462 263	81%	5 785 149	1 964 132	3 821 017	66.05%
Non-Exchange Revenue										
Property rates	571 650 678	571 650 678	200 530 275	193 480 867	-7 049 408	-4%	36 232 265	42 555 160	-6 322 895	-17.45%
Fines, penalties and forfeits	173 402 829	173 402 829	46 982	22 746 062	22 699 080	100%	22 527 161	27 953	22 499 208	99.86%
Transfer and subsidies - Operational	260 585 383	268 029 526	97 170 465	5 411 685	-91 758 780	-1696%	1 915 235	234 844	1 680 391	87.74%
Interest	3 425 825	3 425 825	1 007 946	933 078	-74 868	-8%	318 331	334 902	-16 571	-5.21%
Operational Revenue	3 213 533.00	3 213 533.00	1 611 229.75	1 069 440.00	-541 790	0%	219 119.00	405 680.27	-186 561.27	-85.14%
Total Revenue (excluding capital transfers and contributions)	2 869 521 138	2 876 765 341	677 964 716	632 463 341	-45 501 375	-7%	200 931 745	102 002 264	98 929 481	49.24%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

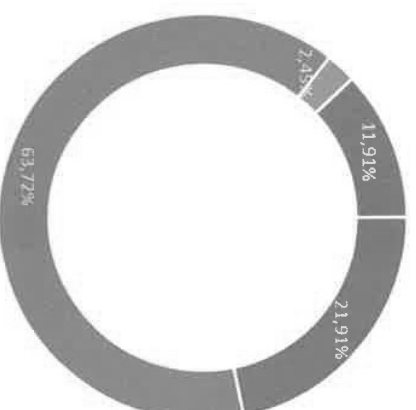
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

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



■ Property Rates ■ Service charges ■ Investment revenue ■ Other revenue

Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an over performance of R7 049 408 for property rates when compared to the year-to-date budget projections as the annual applications do not form part of the monthly budgeted revenue projections.

3.2 Service charges - Electricity

The municipality has billed R12 548 794 less electricity charges than initially anticipated. The largest under performance variance was noted for Electricity Sales: Domestic High: Conventional (R6 491 647) and Commercial Conventional (Single Phase) (R3 261 087). The underperformance is due to a decrease in consumption due to seasonal weather changes.

3.3 Service charges - Water revenue

The municipality has billed R15 790 660 more less charges than initially anticipated. The largest under performance variance was noted for Industrial Water (R8 502 512) and Sale: Conventional Water (R7 287 247). This decrease in billings is a result of a decrease in consumption.

3.4 Service charges - Waste Water Management

The municipality has billed R8 027 167 more sanitation charges than initially anticipated. The largest over performance variance was noted for Industrial Effluent (R3 058 353) and Sanitation Charges (R2 744 480). 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 R3 942 893. 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 R803 718 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 716 829 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 R91 758 780. 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 R14 462 263. The items that attributed to the underperformance are as follows:

3.7.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An under performance of R15 997 225 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 R22 699 080. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

4. Operating Expenditure

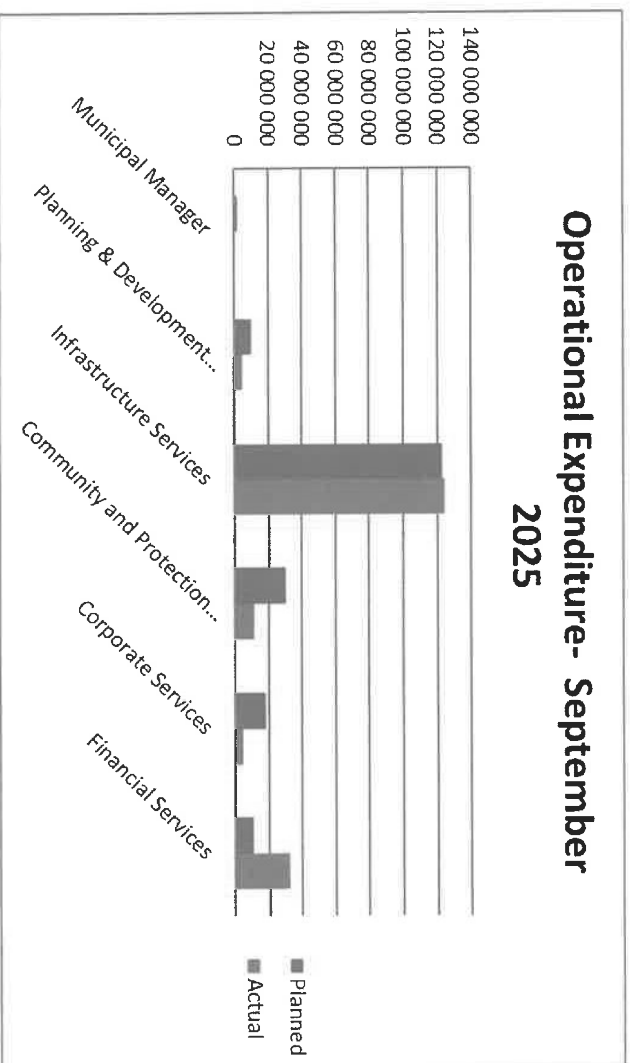
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 September 2025.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		September 2025		September Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 693 262	23 693 262	4 791 438	622 165	1 769 148	249 247	(1 519 901)	-86%
Planning & Development Services	130 807 404	136 967 933	25 810 689	6 273 465	9 922 334	4 732 428	(5 189 906)	-52%
Infrastructure Services	1 636 652 537	1 637 936 151	362 277 096	237 476 397	123 118 852	124 555 808	1 436 956	1%
Community and Protection Services	568 392 787	568 392 787	88 851 256	22 443 619	30 702 378	11 705 108	(18 997 270)	-62%
Corporate Services	236 951 689	236 951 689	40 165 479	16 526 104	18 481 595	4 365 874	(14 115 721)	-76%
Financial Services	144 583 175	144 583 175	39 437 332	57 656 803	10 839 644	32 524 039	21 684 395	200%
TOTALS	2 741 080 854	2 748 524 997	561 333 290	340 998 553	194 833 951	178 132 505	(16 701 446)	-9%

Disclaimer: At the time of reporting, the salaries for July till September 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 SEPTEMBER 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 R25 810 689 of the amended budget. The year- to- date actual expenditure incurred amounted to R6 273 465 which resulted in an underperformance of R19 537 224. The items that attributed to the underperformance are as follows:

4.1.1 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Planning and Development General)

The user department planned to spend R937 197 of the amended budget. No expenditure has been incurred to date. The user department indicated that the appeal period for the tender for the local spatial development framework will end in October 2025.

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

The user department planned to spend R1 374 999 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender was cancelled due to the non-compliance of all bidders. The tender will be re-advertised in October 2025.

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

The user department planned to spend R437 997 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 982. 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: 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.

4.1.5 Employee related costs

The user department planned to spend R16 549 116 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 R362 277 096 of the amended budget. The year-to-date actual expenditure incurred amounted to R237 476 397 which resulted in an underperformance of R124 800 699. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R201 281 412 of the amended budget. The year-to-date actual expenditure incurred amounted to R192 355 992. The user department indicated that they are still awaiting the invoice for September 2025.

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

The user department planned to spend R6 562 767 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 335 533. Orders to the amount of 18 820 017 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 September 2025 has been received and submitted for payment. An improvement will be seen in the next reporting period.

4.2.3 Expenditure: Operational Cost: Uniform and Protective Clothing (Cleaning of Streets)

The user department planned to spend R1 028 965 of the amended budget. The year-to-date actual expenditure incurred amounted to R189 366. Orders to the amount of R15 002 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of stock.

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

The user department planned to spend R2 619 999 of the amended budget. The year-to-date actual expenditure incurred amounted to R59 537. Orders to the amount of R2 638 132 have been loaded onto the financial system. The user department indicated that a service provider has been appointed.

4.2.5 Expenditure: Inventory Consumed: Water

The user department planned to spend R10 513 395 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 563 081. The user department indicated that they are awaiting invoices from the service providers for September 2025.

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

The user department planned to spend R1 590 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R2 400 680 have been loaded onto the financial system. The user department indicated that the tender for the transportation of slugs has been awarded, and all work will commence.

4.2.7 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R1 344 440 of the amended budget. The year-to-date actual expenditure incurred amounted to R434 026. Orders to the amount of R2 533 474 have been loaded onto the financial system. The user department indicated that the invoices for August and September 2025 will be submitted for payment.

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

The user department planned to spend R1 207 839 of the amended budget. The year-to-date actual expenditure incurred amounted to R237 021. The user department indicated that the tender for maintenance is now active and work is expected to commence.

4.2.9 Employee related costs

The user department planned to spend R59 000 520 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 R88 851 256 of the amended budget. The year-to-date actual expenditure incurred amounted to R22 443 619 which resulted in an underperformance of R66 407 637. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Contractors: Forestry

The user department planned to spend R367 870 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender has been awarded, and they are awaiting the appeal period.

4.3.2 Expenditure: Contracted Services: Outsourced Services: Traffic Management

The user department planned to spend R1 489 283 of the amended budget. The year-to-date actual expenditure incurred amounted to R919 829. The user department indicated that the fluctuation of fine payments is a result of the income received, therefore, payments are being processed as per the revenue received.

4.3.3 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R15 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 094 561. Orders to the amount of R10 107 237 have been loaded onto the financial system. The user department indicated that the invoices for September 2025 have been submitted for payment.

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

The user department planned to spend R375 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider for the software licenses has been appointed.

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

The user department planned to spend R637 752 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 R54 764 434 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 R40 165 479 of the budget. The year-to-date actual expenditure incurred amounted to R16 526 104 which resulted in an underperformance of R23 639 375. 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 R465 70 of the amended budget. The year-to-date actual expenditure incurred amounted to R174 518. 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. 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 R486 088 of the amended budget. The year-to-date actual expenditure incurred amounted to R162 018. The user department indicated that there is currently a delay due to the vetting process of the service provider and therefore not all invoices have been paid.

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

The user department planned to spend R8 458 114 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 169 210. The user department indicated that there was delay on the payment of a service provider due to pricing, however, an updated pricing schedule has been received.

4.4.6 Employee related costs

The user department planned to spend R15 822 972 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

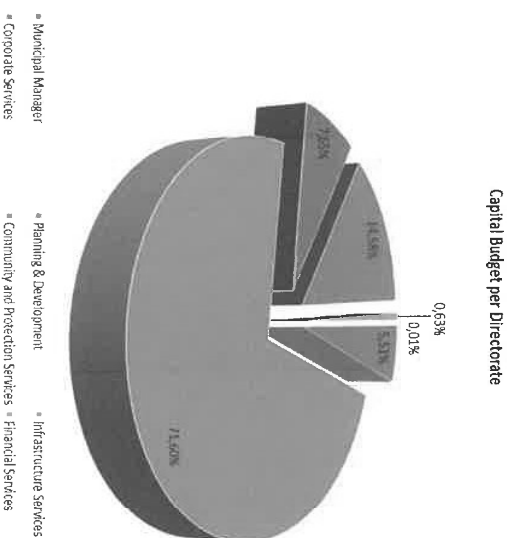
The Financial Services directorate planned to spend R39 437 332 of the budget. The year-to-date actual expenditure incurred amounted to R57 656 803 which resulted in an overperformance of R18 219 471. The items that attributed to the overperformance are as follows:

4.5.1 Employee related costs

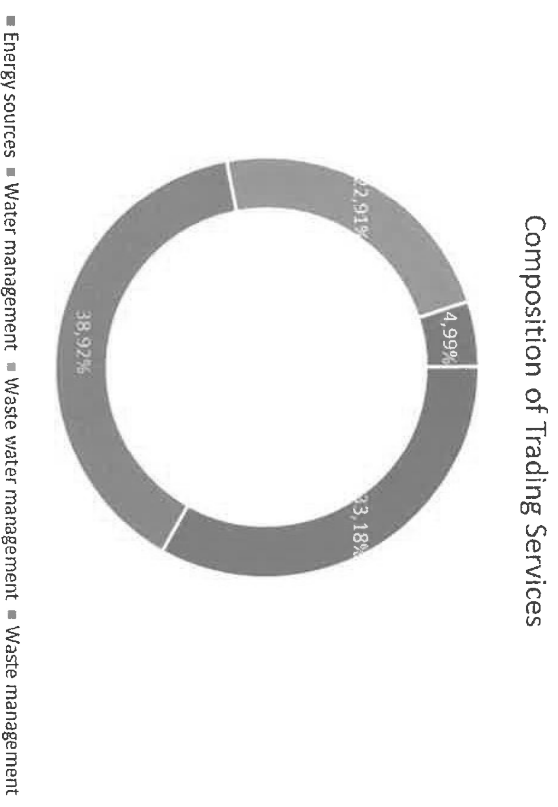
The user department planned to spend R18 331 482 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

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).



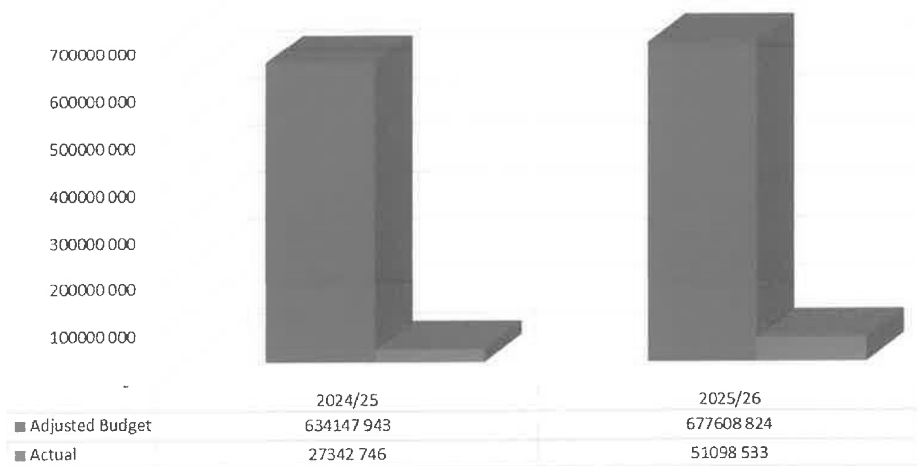
MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

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

	Adjusted Budget	Capital Expenditure					Balance		Year To Date	
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	Budget - (Actual + Comm + Prov)		Year To Date Actual Spent	Year To Date Actual + Commitments
Directorate										
Municipal Manager	100 000	40 000	-	8 778	9 303	18 081	81 919		0,00%	8,78%
Planning & Development	37 349 558	2 630 000	4 101 383	4 433 614	16 800	8 551 797	28 797 761		10,98%	22,85%
Infrastructure Services	485 177 392	72 055 926	28 672 397	224 846 403	2 492 512	256 011 312	229 166 080		5,91%	52,25%
Corporate Services	51 863 619	9 788 210	1 307 474	13 076 200	228 480	14 612 134	37 251 485		2,52%	27,73%
Community and Protection Services	98 818 255	22 940 494	15 939 330	40 610 233	416 793	56 966 356	41 851 899		16,13%	57,23%
Financial Services	4 300 000	50 000	1 077 949	1 920 969	-	2 998 918	1 301 082		25,07%	69,74%
TOTALS	677 608 824	107 504 630	51 098 533	284 896 197	3 163 868	339 158 599	338 450 225		7,54%	49,59%

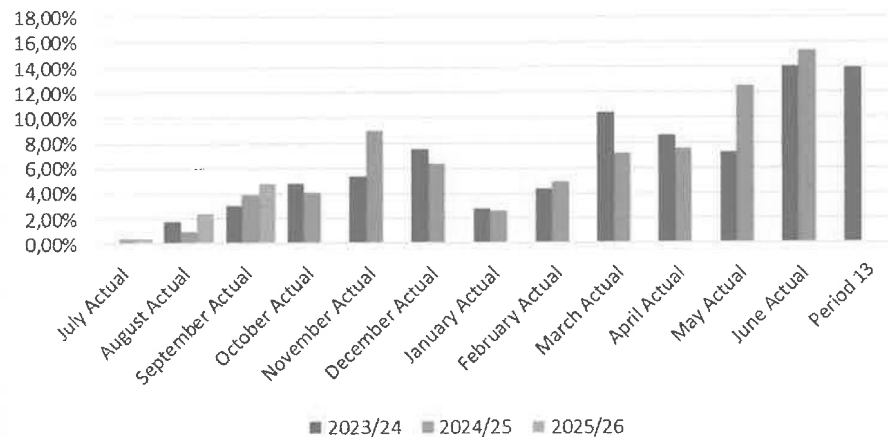
MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

Year-On-Year Capital Comparison



Detail	2024/25	2025/26
Adjusted Budget	634 147 943	677 608 824
Actual	27 342 746	51 098 533
Actual % Spent	4,31%	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%											677 608 824,00

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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) - M03 September

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	—	—	40	(40)	-100%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	31 770	2 238	2 798	1 813	985	54%	31 770
Vote 3 - INFRASTRUCTURE SERVICES		338 562	447 282	461 202	16 353	28 663	71 786	(43 123)	-60%	461 202
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	77 100	9 476	14 576	19 350	(4 774)	-25%	77 100
Vote 5 - CORPORATE SERVICES		43 743	50 920	51 864	1 252	1 307	9 788	(8 481)	-87%	51 864
Vote 6 - FINANCIAL SERVICES		9 320	600	600	—	—	—	—	—	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	622 636	29 320	47 345	102 777	(55 433)	-54%	622 636
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 152	5 580	5 580	1 230	1 304	818	486	59%	5 580
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	23 975	9	9	270	(261)	-97%	23 975
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	21 718	1 156	1 363	3 590	(2 227)	-62%	21 718
Vote 5 - CORPORATE SERVICES		64	—	—	—	—	—	—	—	—
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 700	1 078	1 078	50	1 028	2056%	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	54 973	3 473	3 754	4 728	(974)	-21%	54 973
Total Capital Expenditure	3	473 053	642 490	677 609	32 793	51 099	107 505	(56 406)	-52%	677 609
Capital Expenditure - Functional Classification										
Governance and administration		45 826	55 320	56 264	2 330	2 385	9 878	(7 493)	-76%	56 264
Executive and council		40	100	100	—	—	40	(40)	-100%	100
Finance and administration		45 786	55 220	56 164	2 330	2 385	9 838	(7 453)	-76%	56 164
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		69 497	106 629	124 738	13 121	18 691	23 905	(5 214)	-22%	124 738
Community and social services		24 173	56 631	63 019	6 149	11 352	12 260	(908)	-7%	63 019
Sport and recreation		12 117	10 093	15 521	1 438	1 438	4 020	(2 582)	-64%	15 521
Public safety		5 788	8 261	13 075	3 044	3 138	5 585	(2 448)	-44%	13 075
Housing		27 419	31 644	33 123	2 490	2 764	2 040	724	35%	33 123
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		114 732	99 849	98 513	8 675	8 347	18 580	(10 233)	-55%	98 513
Planning and development		26 522	5 135	5 678	978	2 606	590	2 016	342%	5 878
Road transport		85 532	94 464	92 386	5 696	5 729	17 940	(12 211)	-68%	92 386
Environmental protection		2 678	250	250	1	12	50	(38)	-76%	250
Trading services		242 998	380 693	398 094	10 667	21 675	55 141	(33 466)	-61%	398 094
Energy sources		73 910	126 332	124 536	709	3 242	200	3 042	1521%	124 536
Water management		73 254	148 159	159 767	8 474	13 137	29 652	(16 515)	-56%	159 767
Waste water management		60 280	87 200	88 291	1 484	5 296	20 788	(15 492)	-75%	88 291
Waste management		36 574	19 002	25 501	—	—	4 501	(4 501)	-100%	25 501
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	473 053	642 490	677 609	32 793	51 099	107 505	(56 406)	-52%	677 609
Funded by:										
National Government		95 420	63 693	63 693	8 252	14 612	25 725	(11 113)	-43%	63 693
Provincial Government		27 322	21 885	23 831	844	1 053	—	1 053	—	23 831
District Municipality		—	—	—	—	—	—	—	—	—
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		34 759	33 057	33 531	6 113	6 113	15 852	(9 739)	-61%	33 531
Transfers recognised - capital		157 500	118 638	121 055	15 208	21 777	41 577	(19 800)	-48%	121 055
Borrowing	6	109 725	198 019	198 019	2 004	6 200	14 550	(8 350)	-57%	198 019
Internally generated funds		201 145	325 835	358 534	15 581	23 121	51 377	(28 256)	-55%	358 534
Total Capital Funding	7	468 371	642 490	677 609	32 793	51 099	107 505	(56 406)	-52%	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 R2 630 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 101 383. This resulted in an overperformance of R1 471 383. The projects that attributed to the overperformance are as follows:

5.1.1 Klapmuts La Rochelle (100)

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R329 010. Orders to the amount of R481 001 have been loaded onto the financial system. The user department indicated that the design plans and typologies have been submitted for approval. The specifications for the tender will serve at the bid specifications committee in October 2025.

5.1.2 Vehicles fleet: Informal Settlements

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R1 197 591. The user department indicated that the vehicle was delivered, and payment made ahead of the anticipated timeframe.

5.2 Community and Protection Services

The Directorate planned to spend R22 940 494 of the amended budget. The year-to-date actual expenditure incurred amounted to R15 939 330. This resulted in an underperformance of R7 001 163. The projects that attributed to the underperformance are as follows:

5.2.1 Calcatta Memorial Park

The user department planned to spend R11 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 268 957. Orders to the amount of R25 771 043 have been loaded onto the financial system. The user department indicated that service providers are currently on site and phase 2 of the is in progress.

5.2.2 Upgrade of Sport Facilities

The user department planned to spend R3 200 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R4 233 054 have been loaded onto the financial system. The user department indicated that the installation and upgrades of floodlights is scheduled for completion in November 2025. The appointment of a consultant for the electrical upgrades of the remaining nine sports facilities is awaiting to serve at the Bid evaluation committee.

5.2.2 Traffic Fleet

The user department planned to spend R750 000 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 R72 055 926 the amended budget. The year-to-date actual expenditure incurred amounted to R28 672 397. This resulted in an underperformance of R43 383 529. 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 R21 275 204 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 295 934. Orders to the amount of R78 045 447 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 R3 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 R13 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 941 934. Orders to the

amount of R17 862 128 have been loaded onto the financial system. The user department indicated that the contractor and consultant have been appointed and is currently on site, however practical completion has been delayed by a few weeks.

5.3.3 Lanquedoc Access road and Bridge

The user department planned to spend R15 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 453 270. Orders to the amount of R3 339 247 have been loaded onto the financial system. The user department indicated that work is currently underway, and they envisage completion in October 2025.

5.4 Corporate Services

The Directorate planned to spend R9 788 210 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 307 474. This resulted in an underperformance of R8 480 736. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Maintenance/Upgrade: Beltana

The user department planned to spend R4 425 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R784 726. Orders to the amount of R6 874 438 have been loaded onto the financial system. The user department indicated that tender BSM 113/24 and 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 R1 500 000 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. 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 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R513 738. Orders to the amount of R1 486 262 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.

5.4.4 Kayamandi: Upgrading of Makapula Hall

The user department planned to spend R960 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the specifications for the tender for construction work have been approved, and the tender will be advertised.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

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

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15 489	3 014	3 703	3 474	3 317	3 327	13 485	98 668	144 477	122 270	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	95 171	1 230	884	391	315	294	1 348	11 237	110 870	13 585	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	26 467	1 662	1 052	1 200	885	771	4 697	18 156	54 890	25 709	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	11 117	902	668	842	529	551	4 695	24 804	44 110	31 422	-	-
Receivables from Exchange Transactions - Waste Management	1600	11 241	1 108	809	792	778	612	7 496	34 498	57 535	44 376	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 263	391	274	215	205	203	2 160	12 819	17 530	15 602	-	-
Interest on Arrear Debtor Accounts	1810	156	135	182	223	242	295	3 400	83 707	88 340	87 867	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	229	153	89	87	73	281	1 990	12 000	14 911	14 439	-	-
Total By Income Source	2000	161 135	8 597	7 661	7 224	6 344	6 533	39 278	295 890	532 663	355 270	-	-
2024/25 - Totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	10 490	1 364	659	392	367	290	2 107	8 446	24 114	11 601	-	-
Commercial	2300	57 307	627	859	650	392	368	2 658	38 763	111 623	42 831	-	-
Households	2400	68 577	6 274	5 971	6 083	5 392	5 609	33 015	236 050	367 772	286 949	-	-
Other	2500	14 761	331	172	99	194	266	1 498	11 831	29 154	13 889	-	-
Total By Customer Group	2600	161 135	8 597	7 661	7 224	6 344	6 533	39 278	295 890	532 663	355 270	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

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

Description		NT Code	Budget Year 2025/26								
			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
R thousands											
Creditors Age Analysis By Customer type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	9 897	-	-	-	-	-	-	-	-	9 897
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	11 167	-	-	-	-	-	-	-	-	11 167
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer type	1000	21 064	-	-	-	-	-	-	-	-	21 064

7 Investments

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	September		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	AM9415	CALL	7,800%		11 261 535,17			60 000 000,00	443 779,35	1 656 277,30	72 917 812,47
20-8179-5573	AM5573	FIXED/9 MTHS	8,820%	07-Jul-25	169 344 970,14			169 575 720,88	-	230 750,74	0,00
20-8213-6172	AM6172	FIXED/12 MTHS	8,150%	10-Jul-26				100 000 000,00	669 853,01	1 853 287,67	101 853 287,67
					180 606 505,31			19 575 720,88	1 113 642,37	3 740 315,71	174 771 100,14
	NEDBANK										
03/7881123974/...036	NM036	FIXED / 12 MTHS	8,695%	19-Mar-26	204 954 958,90			-	1 429 315,07	4 383 232,88	209 338 191,78
03/7881123974/...037	NM037	FIXED / 10 MTHS	7,900%	19-Jun-26				100 000 000,00	649 315,07	909 041,10	100 909 041,10
					204 954 959,88			100 000 000,00	2 078 630,14	5 292 273,97	310 247 232,88
	SBSA										
258489367-043	SM043	FIXED 9 MANTHS	8,775%	09-Jul-25	43 448 808,09			43 527 367,70	-	78 559,61	0,00
258489367-046	SM046	FIXED 6 MTHS	8,300%	17-Nov-25	101 046 027,40			-	727 671,23	2 114 794,52	103 160 821,92
					144 494 835,49			143 527 367,70	727 671,23	2 193 354,13	103 160 821,92
INVESTMENT TOTAL					530 056 300,68			46 896 911,42	3 919 943,74	11 225 943,81	588 179 154,93

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yes/Months												
		R thousands												
Municipality														
AF#415		CALL ACCOUNT	Deposits - B	No	Yes	7,00%	No	No	30/06/2025	72 474	444	-	-	72 918
A#5573		9M	Deposits - B	No	Yes	8,82%	No	No	10/07/2025	-	-	-	-	-
A#6172		1Y	Deposits - B	No	Yes	8,15%	No	No	10/07/2026	101 183	670	-	-	101 853
N#036		1Y	Deposits - B	No	Yes	8,65%	No	No	31/03/2025	207 909	1 429	-	-	209 338
N#037		10M	Deposits - B	No	Yes	7,90%	No	No	19/06/2026	100 260	649	-	-	100 909
SM043		9M	Deposits - B	No	Yes	8,80%	No	No	10/09/2025	-	-	-	-	-
SM046		6M	Deposits - B	No	Yes	8,30%	No	No	17/11/2025	102 433	728	-	-	103 161
Municipality sub-total										584 259	3 920			588 179
TOTAL INVESTMENTS AND INTEREST		2								584 259	3 920		-	588 179

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

8 Borrowings

Lending Institution	Balance 1/09/2025	Received September 2025	Interest Capitalised September 2025	Capital Repayments September 2025	Balance 30/09/2025	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		

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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	39 498 618	18 462 914	-	57 082 382	40.90%	17.04%
Grand Total (Unconditional Grants)	231 793 000		231 793 000	96 581 000	39 498 618	18 462 914	-	57 082 382	40.90%	17.04%
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	2 785 000	949 565	-	-	1 835 435	34.10%	15.35%
Integrated Urban Development Grant	64 530 000		64 530 000	24 619 000	13 662 161	8 251 704	-	10 956 839	55.49%	21.17%
Energy Efficiency and Demand Side	5 000 000		5 000 000	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	0.00%	63.93%
Community Development Workers Operational Support Grant	38 000		38 000	-	1 247	1 247	-	1 247	0.00%	3.28%
Community Library Service Grant	11 578 000		11 578 000	-	4 474	-	-	4 474	0.00%	0.04%
Human Settlements Development Grant	16 000 000	1 283 614	17 283 614	-	227 723	227 723	-	1 055 891	17.74%	1.32%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 212 000	1 700 485	15 912 485	9 877 000	707 947	499 052	3 859 000	10 889 538	6.11%	4.45%
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/VPU)	800 000		1 337 008	-	344 659	344 659	-	192 350	64.18%	25.78%
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	856 484	-	-	856 484	856 484	0.00%	0.00%
Grand total (Conditional Grants)	128 661 150	9 974 907	138 636 057	42 637 484	16 249 397	9 324 384	4 715 484	35 506 510	30.89%	11.72%

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

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

Description	Ref	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	1 843	97 236	5275,5%	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	801	(1)	-0,1%	3 202
Local Government Financial Management Grant (Schedule 5B)		1 600	1 700	1 700	-	1 700	425	1 275	300,0%	1 700
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		2 055	2 471	2 471	-	-	618	(618)	-100,0%	2 471
Provincial Government:		21 914	18 358	24 518	-	-	2 802	(2 802)	-100,0%	18 358
Community Library Service Grant		11 333	10 023	10 023	-	-	2 506	(2 506)	-100,0%	10 023
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-	-	-
RSEPI/ VPUU		-	800	800	-	-	-	-	-	-
Title Deeds Restoration Grant		364	1 162	1 162	-	-	290	(290)	-100,0%	1 162
Maintenance and Construction of Transport Infrastructure		380	335	335	-	-	-	-	-	335
Community Development Workers Operational Support Grant		38	38	38	-	-	6	(6)	-100,0%	38
Provincial Acceleration Grant		6 400	-	6 161	-	-	-	-	-	800
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	856	856	741	116	15,7%	2 962
Departmental Agencies and Accounts		-	550	550	-	-	138	(138)	-100,0%	550
Foreign Government and International Organisations		-	2 412	2 412	856	856	603	253	42,0%	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	266 746	856	99 937	5 412	94 526	1746,7%	260 585
Capital Transfers and Grants										
National Government:		86 802	73 247	73 247	-	29 404	25 725	3 679	14,3%	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	25 725	(1 106)	-4,3%	62 059
Energy Efficiency and Demand Side Management Grant		5 000	5 000	5 000	-	2 000	-	2 000	-	5 000
Provincial Government:		30 620	25 168	26 868	3 859	9 877	-	9 877	-	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	3 859	9 877	-	9 877	-	14 212
RSEPI/ 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	3 859	39 281	25 725	13 556	52,7%	98 415
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	364 068	359 001	366 862	4 715	139 218	31 137	108 082	347,1%	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 - M03 September

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	18 463	39 499	1 843	37 655	2043,0%	(239 166)
Operational Revenue: General Revenue: Equitable Share		215 604	231 793	231 793	18 463	39 499	-	39 499		(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		2 021	3 202	3 202	-	-	801	(801)	-100,0%	(3 202)
Local Government Financial Management Grant (Schedule 5B)		1 611	1 700	1 700	-	-	425	(425)	-100,0%	(1 700)
Programme and Project Preparation Support Grant		2 055	2 471	2 471	-	-	618	(618)	-100,0%	(2 471)
Provincial Government:		15 754	18 358	24 518	229	233	2 802	(2 569)	-91,7%	(25 802)
Community Library Service Grant		11 333	10 023	10 023	-	4	2 506	(2 501)	-99,8%	(10 023)
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-		-
Title Deeds Restoration Grant		364	1 162	1 162	-	-	290	(290)	-100,0%	(1 162)
Maintenance and Construction of Transport Infrastructure		380	335	335	-	-	-	-		(335)
Community Development Workers Operational Support Grant		38	38	38	1	1	6	(5)	-78,6%	(38)
RSEP/ VPUU		-	800	800	-	-	-	-		(800)
Provincial Acceleration Grant		239	-	6 161	-	-	-	-		-
Human Settlements Development Grant		3 150	6 000	6 000	228	228	-	228		(13 444)
District Municipality:		92	100	100	-	-	26	(26)	-100,0%	(100)
Specify (Add grant description)		92	100	100	-	-	26	(26)	-100,0%	(100)
Other grant providers:		182	2 962	2 962	-	352	741	(389)	-52,5%	(2 962)
Departmental Agencies and Accounts		-	550	550	-	352	138	214	155,7%	(550)
Foreign Government and International Organisations		-	2 412	2 412	-	-	603	(603)	-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:		237 318	260 585	266 746	18 692	40 084	5 412	34 672	640,7%	(268 030)
Capital expenditure of Transfers and Grants										
National Government:		84 036	73 247	73 247	8 252	14 612	25 725	(11 113)	-43,2%	(73 247)
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 556	6 188	6 188	-	950	-	950		(6 188)
Municipal Disaster Relief Grant		6 000	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		60 246	62 059	62 059	8 252	13 662	25 725	(12 063)	-46,9%	(62 059)
Integrated Urban Development Grant		2 234	5 000	5 000	-	-	-	-		(5 000)
Provincial Government:		25 606	25 168	27 405	844	1 053	-	1 053		(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	499	708	-	708		(15 912)
Integrated Transport Planning		628	656	656	-	-	-	-		(656)
RSEP/ VPUU		963	-	537	345	345	-	345		(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	9 095	15 664	25 725	(10 061)	-39,1%	(100 653)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		346 960	359 001	367 399	27 787	55 748	31 137	24 611	79,0%	(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	104 298 718	-	-100%	35 744 442	-	-100%
Bonus	35 332 275	35 332 275	8 833 071	-	-100%	2 944 357	-	-100%
Acting and Post Related Allowances	963 892	963 892	240 975	-	-100%	80 325	-	-100%
Non Structured	46 078 463	46 078 463	11 519 604	-	-100%	3 839 868	-	-100%
Standby Allowance	16 764 045	16 764 045	4 191 009	-	-100%	1 397 003	-	-100%
Travel or Motor Vehicle	14 521 949	14 521 949	3 630 495	-	-100%	1 210 165	-	-100%
Accommodation, Travel and Incidental	65 930	65 930	16 485	-	-100%	5 495	-	-100%
Bargaining Council	231 436	231 436	57 867	-	-100%	19 289	-	-100%
Cellular and Telephone	3 381 116	3 381 116	845 283	-	-100%	281 761	-	-100%
Current Service Cost	6 285 000	6 285 000	-	-	0%	-	-	0%
Essential User	926 862	926 862	231 714	-	-100%	77 238	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 486 434	3 486 434	871 608	-	-100%	290 536	-	-100%
Group Life Insurance	6 523 464	6 523 464	1 630 869	-	-100%	543 623	-	-100%
Housing Benefits	3 655 660	3 655 660	913 905	-	-100%	304 635	-	-100%
Interest Cost	24 676 000	24 676 000	-	-	0%	-	-	0%
Leave Gratuity	10 370 784	10 370 784	1 063 554	-	-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	8 631 975	-	-100%	2 877 325	-	-100%
Non-pensionable	276 095	276 095	69 027	-	-100%	23 009	-	-100%
Pension	73 550 219	73 550 219	18 387 552	-	-100%	6 129 184	-	-100%
Scarcity Allowance	1 716 541	1 716 541	429 135	-	-100%	143 045	-	-100%
Shift Additional Remuneration	5 211 933	5 211 933	1 302 984	-	-100%	434 328	-	-100%
Structured	2 921 902	2 921 902	730 476	-	-100%	243 492	-	-100%
Unemployment Insurance	3 381 543	3 381 543	845 373	-	-100%	281 791	-	-100%
Totals	729 634 893	729 634 893	168 741 679	-	-100%	57 225 429	-	-100%

Disclaimer: At the time of reporting, the salaries for July till September 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 - M03 September

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	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19 125	20 878	20 878	-	-	5 220	(5 220)	-100%	20 878
Pension and UIF Contributions		506	551	551	-	-	138	(138)	-100%	551
Medical Aid Contributions		195	149	149	-	-	37	(37)	-100%	149
Motor Vehicle Allowance		1 082	850	850	-	-	212	(212)	-100%	850
Cellphone Allowance		2 081	2 166	2 166	-	-	542	(542)	-100%	2 166
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 989	24 593	24 593	-	-	6 148	(6 148)	-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	-	-	2 410	(2 410)	-100%	9 641
Pension and UIF Contributions		730	874	874	-	-	218	(218)	-100%	874
Medical Aid Contributions		124	153	153	-	-	38	(38)	-100%	153
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		795	1 872	1 872	-	-	468	(468)	-100%	1 872
Motor Vehicle Allowance		590	705	705	-	-	176	(176)	-100%	705
Cellphone Allowance		241	191	191	-	-	48	(48)	-100%	191
Housing Allowances		18	23	23	-	-	6	(6)	-100%	23
Other benefits and allowances		131	123	123	-	-	31	(31)	-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	-	-	3 395	(3 395)	-100%	13 581
% increase	4		-2,2%	-2,2%						-2,2%
Other Municipal Staff										
Basic Salaries and Wages		384 288	419 292	419 292	-	-	101 888	(101 888)	-100%	419 292
Pension and UIF Contributions		66 606	76 058	76 058	-	-	19 015	(19 015)	-100%	76 058
Medical Aid Contributions		32 238	34 375	34 375	-	-	8 594	(8 594)	-100%	34 375
Overtime		72 246	70 976	70 976	-	-	17 744	(17 744)	-100%	70 976
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 591	13 817	13 817	-	-	3 454	(3 454)	-100%	13 817
Cellphone Allowance		2 035	3 190	3 190	-	-	798	(798)	-100%	3 190
Housing Allowances		3 815	3 633	3 633	-	-	908	(908)	-100%	3 633
Other benefits and allowances		44 872	47 528	47 528	-	-	11 882	(11 882)	-100%	47 528
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 462	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	32 906	47 184	47 184	-	-	1 064	(1 064)	-100%	47 184
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		654 059	716 054	716 054	-	-	165 347	(165 347)	-100%	716 054
% increase	4		9,5%	9,5%						9,5%
Total Parent Municipality		690 928	754 228	754 228	-	-	174 890	(174 890)	-100%	754 228
TOTAL SALARY, ALLOWANCES & BENEFITS		690 928	754 228	754 228	-	-	174 890	(174 890)	-100%	754 228
% increase	4		9,2%	9,2%						9,2%
TOTAL MANAGERS AND STAFF		667 940	729 635	729 635	-	-	168 742	(168 742)	-100%	729 635

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2025

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	201 012	201 012	201 012	201 012	201 012	201 012	201 012	201 012	804 054	2 412 150,00
Planning and Development	2 854 703	2 908 359	3 575 920	2 092 642	7 115 784	9 061 218	5 117 708	5 912 022	8 381 206	4 909 667	4 842 096	3 376 833	60 158 158,00
Infrastructure Services	219 126 510	153 091 408	54 604 239	120 460 104	106 446 041	195 775 458	108 824 874	121 087 396	206 547 966	129 949 497	95 590 535	457 651 216	1 964 055 243,00
Community and Protection Services	970 044	1 386 637	1 248 884	11 412 069	3 463 972	1 699 536	1 596 936	56 868 227	14 008 204	13 995 967	13 724 118	89 437 221	209 811 814,00
Corporate Services	946 508	1 337 999	869 442	539 124	612 422	775 775	1 033 747	648 791	1 035 135	893 365	893 365	4 305 565	13 891 229,00
Financial Services	155 399 566	44 499 647	50 799 195	40 626 945	42 007 999	73 584 195	42 127 856	6 337 523	46 439 684	6 957 639	6 957 639	211 351 635	727 089 522,00
Grand Total	379 307 331	203 224 039	111 097 679	175 331 896	159 847 230	281 097 194	153 902 133	191 054 971	276 613 207	156 807 147	122 208 765	766 926 525	2 977 418 116,00

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	34 774	338 144	249 247	1 670 196	1 786 636	1 478 486	1 778 585	1 649 721	1 875 925	1 610 574	1 664 780	9 556 194	23 693 262,00
Planning and Development	138 412	1 402 625	4 732 428	9 706 996	11 052 475	14 266 874	11 070 930	9 841 393	11 490 565	9 589 316	10 652 117	43 023 802	136 967 993,00
Infrastructure Services	1 747 280	111 173 308	124 555 808	123 082 813	125 403 798	156 621 122	123 934 897	127 804 665	124 420 328	119 356 374	118 191 221	381 644 536	1 637 936 151,00
Community and Protection Services	568 971	10 169 540	11 705 108	33 150 630	36 338 989	30 641 166	34 225 507	34 566 560	34 504 386	33 718 294	32 970 308	275 833 328	568 392 787,00
Corporate Services	3 716 690	8 443 540	4 365 874	14 366 709	12 490 792	14 535 334	12 861 671	15 335 929	10 867 076	10 568 407	10 049 121	119 560 546	236 951 689,00
Financial Services	10 386 162	14 746 603	32 524 039	9 933 265	11 068 333	11 285 589	9 686 622	8 659 516	9 661 642	9 165 161	8 921 708	8 554 536	144 583 175,00
Grand Total	16 592 288	146 273 760	178 132 505	191 910 609	198 141 023	228 828 571	193 558 212	197 857 784	192 799 922	184 008 126	182 449 255	837 972 942	2 748 524 997,00

Capital Expenditure

Directorates	July Actuals	August Actual	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	40 000	-	20 000	-	-	-	-	40 000	100 000,00
Planning and Development	-	633 564	3 467 819	3 483 750	5 105 713	4 547 500	3 185 000	5 114 458	6 524 615	2 593 794	3 576 576	883 231	37 349 558,00
Infrastructure Services	2 464 688	9 845 209	16 362 500	50 923 268	58 084 847	42 701 366	31 782 967	51 249 984	55 396 300	47 452 446	38 554 858	80 455 959	485 177 392,00
Community and Protection Services	-	5 307 065	10 632 265	7 171 999	9 184 559	7 112 755	6 373 738	12 161 863	8 336 795	7 530 298	7 597 152	17 409 766	98 818 255,00
Corporate Services	-	55 099	1 252 375	9 356 200	5 609 209	6 462 000	3 340 333	3 465 333	2 865 333	3 365 333	3 648 668	12 463 736	51 863 619,00
Financial Services	-	-	1 077 949	1 850 000	1 325 000	1 075 000	-	-	-	-	-	1 027 949	4 300 000,00
Grand Total	2 464 688	15 840 937	32 792 908	72 686 217	79 349 328	61 888 621	44 702 038	71 991 638	73 123 043	60 941 671	53 377 254	108 451 261	677 808 824,00