



STELLENBOSCH

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QUARTERLY BUDGET MONITORING REPORT

1st Quarter 2025/26



QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending September 2025 has been prepared in accordance with Section 52 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required quarterly 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 _____



Date: 23 October 2025

To Council

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required report on the implementation of the budget and the financial situation of Stellenbosch Municipality reflecting the particulars of the fourth quarter of the financial year 2024/25.

The submission of this report forms part of my general responsibilities as the Mayor of Stellenbosch Municipality. The purpose of the report serves to inform Council on the financial affairs of Stellenbosch Municipality and to enable Council to fulfil its oversight responsibility in this regard.



.....
Cllr Jeremy Fasser
Executive Mayor
Date: 23 October 2025

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1. Recommendations

These recommendations are linked to the responsibilities of the Mayor under Section 52 of the MFMA.

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

2. Executive Summary

2.1 Introduction

The mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by Section 52(d) of the Municipal Finance Management Act to submit a report on the implementation of the budget and the financial situation of the Municipality, to the Council within 30 days after end of each quarter.

This report is a summary of the main budget issues arising from the monitoring process. It compares the implementation of the budget to the commitments/promises made and contained in the Service Delivery and Budget Implementation Plan (SDBIP) and is intended to inform and enable the Council with a view of giving effect to Council's oversight responsibility.

2.2 Summary of 2025/26 budget progress / implementation

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

The above figures are explained in more detail throughout this report.

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%

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

3. Operating Revenue

The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 1st Quarter of 2025/26.

Operating Revenue by Source

Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET
Exchange Revenue		
Service charges - Electricity	1 215 948 763,00	1 215 948 763,00
Service charges - Water	201 453 009,00	201 453 009,00
Service charges - Waste Water Management	132 112 779,00	132 112 779,00
Service charges - Waste Management	112 789 486,00	112 789 486,00
Sale of Goods and Rendering of Services	25 590 670,00	25 590 670,00
Agency services	3 961 303,00	3 961 303,00
Interest earned from Receivables	18 972 172,00	18 972 172,00
Interest earned from Current and Non Current Assets	63 979 577,00	63 979 577,00
Rental from Fixed Assets	14 249 488,00	14 249 488,00
Licence and permits	8 754 465,00	8 754 465,00
Operational Revenue	62 444 771,00	62 444 771,00
Non-Exchange Revenue		
Property rates	571 650 678,00	571 650 678,00
Fines, penalties and forfeits	173 402 829,00	173 402 829,00
Transfer and subsidies - Operational	260 585 383,00	268 029 526,00
Interest	3 425 825,00	3 425 825,00
Other Gains	-	-
Total Revenue (excluding capital transfers and contributions)	2 869 321 198	2 876 765 341

QUARTER 1 2025/26		
PLANNED	ACTUAL	VAR
262 122 882	249 574 088	5%
33 151 388	17 360 728	48%
30 703 601	38 730 768	-26%
33 440 077	34 594 652	-3%
5 258 766	9 201 659	-75%
911 631	839 672	0
4 712 837	5 430 191	-15%
15 994 898	14 022 192	12%
2 646 635	2 878 494	-9%
2 045 375	1 593 518	22%
18 903 559	4 983 086	74%
193 480 867	200 530 275	-4%
22 746 062	46 982	100%
5 411 685	97 170 465	-1696%
933 078	1 007 946	-8%
	-	0%
632 463 341	677 964 716	-7%

QUARTER 1 2024/25		
PLANNED	ACTUAL	VAR
246 766 162	306 437 451	-24%
33 405 613	39 876 231	-19%
31 230 499	35 782 585	-15%
30 305 916	32 429 777	-7%
5 267 165	7 081 329	-34%
911 631	818 247	10%
4 712 837	6 208 199	-32%
11 058 036	15 292 108	-38%
2 646 635	2 550 253	4%
2 045 375	1 501 829	27%
17 834 119	12 447 322	30%
187 985 320	188 178 332	0%
22 746 061	81 887	100%
72 820 562	84 944 787	-17%
933 078	1 057 137	-13%
	-	0%
670 669 009	734 687 474	-10%

NB: - The “year to date” actual for income refers to the total billed and earnings for the year and not actual receipts/collections.

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.

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 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

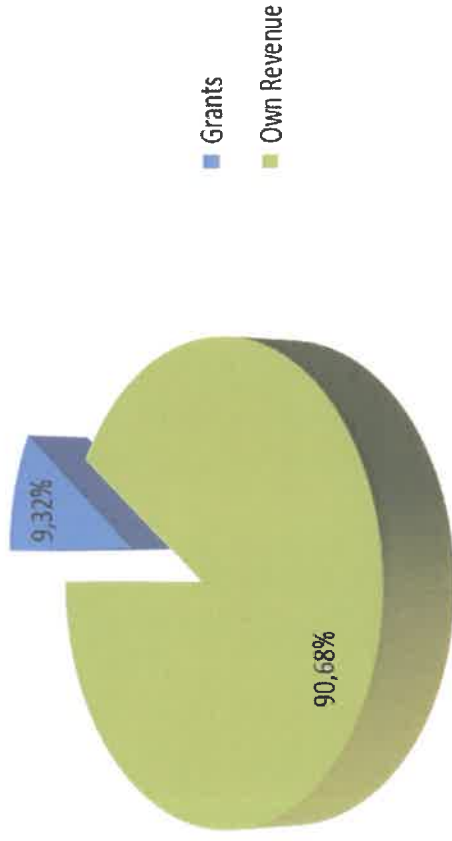
An under performance of R15 997 225 has been noted. This is a result of less charges for developments than initially anticipated.

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.

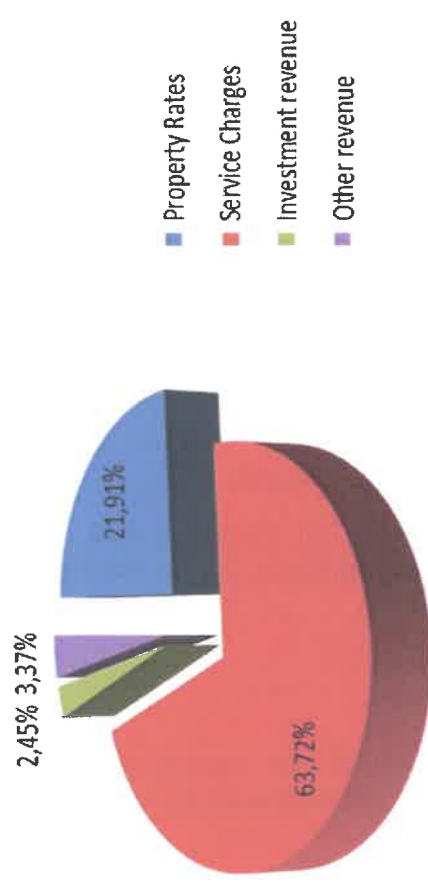
Stellenbosch municipality is not dependant on grant funding to fund the operating budget as is evident in the graph below.

Funding of the 2025/26 operating budget



Own revenue consists mainly of service charges at 63.72 per cent of the 2 608 735 815 billion own revenue budget.

Composition of own revenue



4. Operating Expenditure

The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 1st Quarter of 2025/26.

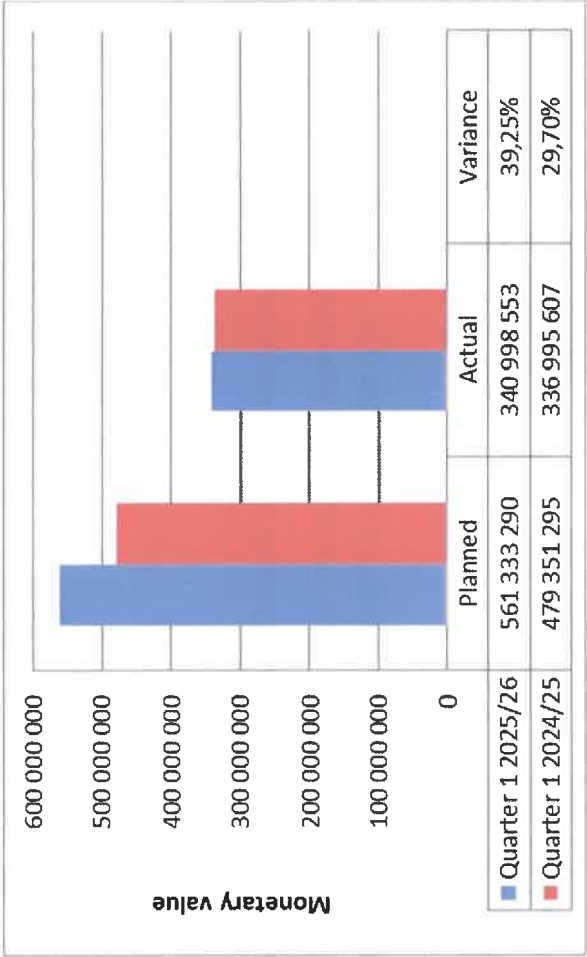
Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 1 2025/26		QUARTER 1 2024/25	
			PLANNED	ACTUALS	PLANNED	ACTUALS
Municipal Manager	23 693 262	23 693 262	4 791 438	622 165	3 604 556	359 317
Planning & Development	130 807 404	136 967 933	25 810 689	6 273 465	26 212 909	7 455 880
Infrastructure Services	1 636 652 537	1 637 936 151	362 277 096	237 476 397	297 365 666	273 248 479
Community and Protection Services	568 392 787	568 392 787	88 851 256	22 443 619	76 942 368	20 870 303
Corporate Services	236 951 689	236 951 689	40 165 479	16 526 104	42 871 754	18 464 086
Financial Services	144 583 175	144 583 175	39 437 332	57 656 803	32 354 042	16 597 542
TOTALS	2 741 080 854	2 748 524 997	561 333 290	340 998 553	479 351 295	336 995 607

During the first quarter of the financial year the directorates spent R220 334 737, 39.25% less than the planned expenditure. At the same period last year, the directorates spent R142 355 688, 29.70% less than the planned expenditure.

The variance for the first quarter is also attributed to the integration challenges, during which employee related costs were not reflected in the core financial system.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025



The year on year comparison for the first quarter is 60.75% actual spending rate of the planned operating budget for the financial year 2025/26, compared to a 70.30% actual spending rate for the same period in the previous financial year.

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 soon.

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 Depreciation

The over expenditure is due to the depreciation run amounting to R37 615 218 against a budgeted amount of R603 171. The variance is currently being investigated.

4.5.2 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

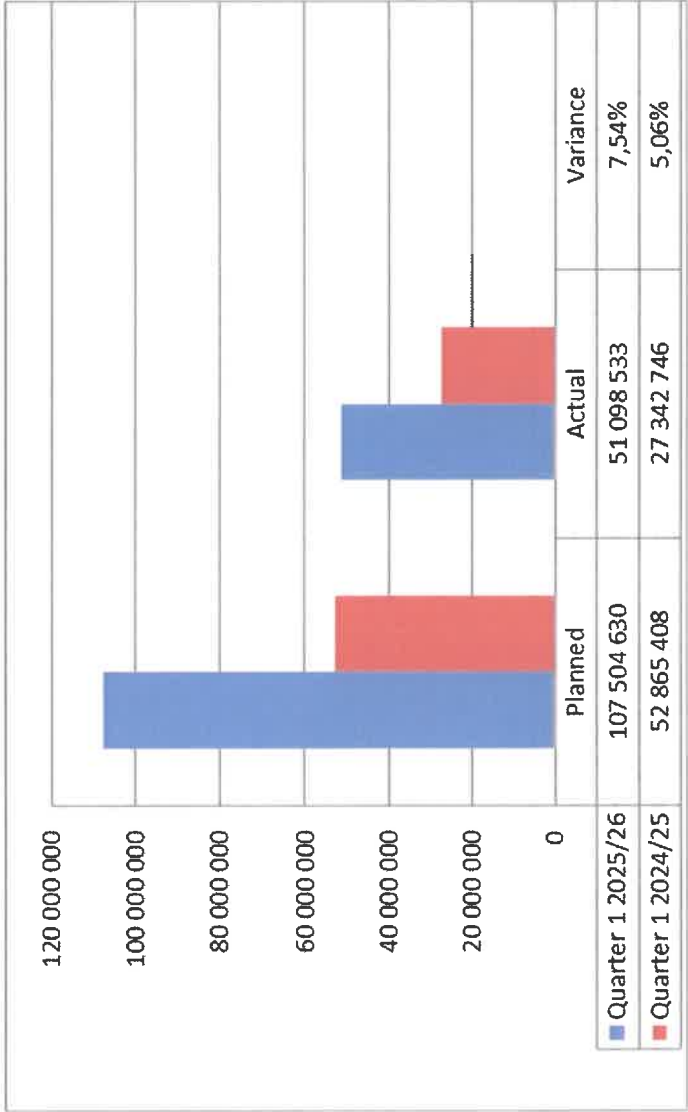
The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 1st Quarter of 2025/26.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	100 000	100 000
Planning & Development	35 403 912	37 349 558
Infrastructure Services	470 181 540	485 177 392
Corporate Services	81 584 723	98 818 255
Community and Protection Services	50 920 000	51 863 619
Financial Services	4 300 000	4 300 000
TOTALS	642 490 175	677 608 824

QUARTER 1 2025/26		
PLANNED	ACTUAL EXPENDITURE	VAR %
40 000	-	-
2 630 000	4 101 383	56%
72 055 926	28 672 397	-60%
9 788 210	1 307 474	-87%
22 940 494	15 939 330	-31%
50 000	1 077 949	2056%
107 504 630	51 098 533	-52%

QUARTER 1 2024/25		
PLANNED	ACTUAL EXPENDITURE	VAR %
-	7 489	100%
1 281 482	502 321	-61%
43 511 567	25 328 651	-42%
40 000	46 746	17%
7 922 359	1 375 054	-83%
110 000	82 487	-25%
52 865 408	27 342 746	-48%

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025



The year-on-year comparison for the end of the first quarter is [R51 098 533/ R677 608 824] 7.54% of the total capital budget of R677 608 824 for the 2025/26 financial year compared to a [27 342 746/ R 634 147 943] 4.31% spending rate for the same period in the previous financial year.

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 Klipmuts 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 Calcutta 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 construction 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.

5.3.4 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 the construction on tender BSM 113/24 is currently ongoing and envisaged to be completed in November 2025. There is currently a dispute with the Quantity Surveyor on the scope of their work. The specifications for Phase 2 Construction work will be submitted to the Bid specification committee.

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.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

6. Investments and Borrowings

6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	Quarter 1		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE QUARTER UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#9415	CALL	7,800%		11 261 535,17	100 000 000,00	-	40 000 000,00	1 656 277,30	1 656 277,30	72 917 812,47
20-8179-5573	A#5573	FIXED/9 MTHS	8,820%	07-Jul-25	169 344 970,14	-	-	169 575 720,88	230 750,74	230 750,74	0,00
20-8213-6172	A#6172	FIXED/12 MTHS	8,150%	10-Jul-26		100 000 000,00	-	-	1 853 287,67	1 853 287,67	101 853 287,67
					180 606 505,31	200 000 000,00	(209 575 720,88)	(9 575 720,88)	3 740 315,71	3 740 315,71	174 771 100,14
	NEDBANK										
03/7881123974/...036	N#036	FIXED / 12 MTHS	8,695%	19-Mar-26	204 954 958,90	-	-	-	4 383 232,88	4 383 232,88	209 338 191,78
03/7881123974/...037	N#037	FIXED / 10 MTHS	7,900%	19-Jun-26		100 000 000,00	-	100 000 000,00	909 041,10	909 041,10	100 909 041,10
					204 954 959,88	100 000 000,00	-	100 000 000,00	5 292 273,97	5 292 273,97	310 247 232,88
	SBSA										
258489367-043	SH043	FIXED 9 MNTHS	8,775%	09-Jul-25	43 448 808,09	-	-	43 527 367,70	78 559,61	78 559,61	0,00
258489367-046	SH046	FIXED 6 MNTHS	8,300%	17-Nov-25	101 046 027,40	-	-	-	2 114 794,52	2 114 794,52	103 160 821,92
					144 494 835,49	-	-	(43 527 367,70)	2 193 354,13	2 193 354,13	103 160 821,92
INVESTMENT TOTAL					530 056 300,68	300 000 000,00	(253 103 088,58)	46 896 911,42	11 225 943,81	11 225 943,81	588 179 154,93

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

6.2 Borrowings

Lending Institution	Balance 1/07/2025	Received Quarter 1	Interest Capitalised Quarter 1	Capital Repayments Quarter 1	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%	
NEDBANK @ 9.70%	82 515 584	-	-	-	82 515 584	9,70%	
NEDBANK @ 8.8%	71 853 078	-	-	-	71 853 078	6,73%	
STANDARD BANK @ 11.00%	115 563 587	-	-	-	115 563 587	11,00%	
NEDBANK @10,21%	60 533 810	-	-	-	60 533 810	9,70%	
NEDBANK @10,71%	128 283 020	-	-	-	128 283 020	10,71%	
TOTAL	514 701 663	-	-	-	514 701 663		

7. Allocations and grant receipts and expenditure for the 1st Quarter of 2025/26

OPERATING & CAPITAL GRANTS	TOTAL 2025/26	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	CAPITAL DEBTORS	ACCUMULATE D ACTUAL RECEIPTS	ACCUMULATE D ACTUAL EXPENDITURE	QUARTER 1 RECEIPTS	QUARTER 1 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 30 SEPTEMBER 2025
Unconditional Grant: Equitable Share	231 793 000	231 793 000	-	-	96 581 000	39 498 618	96 581 000	39 498 618	57 082 382
Grand Total (Unconditional Grants)	231 793 000	231 793 000	-	-	96 581 000	39 498 618	96 581 000	39 498 618	57 082 382
EPWP Integrated Grant for Municipalities	3 202 000	3 202 000			800 000	-	800 000	-	800 000
Local Government Financial Management Grant	1 700 000	1 700 000			1 700 000	-	1 700 000	-	1 700 000
Integrated National Electrification Programme (Municipal) Grant	6 188 000	6 188 000			2 785 000	949 565	2 785 000	949 565	1 835 435
Integrated Urban Development Grant	64 530 000	64 530 000			24 619 000	13 662 161	24 619 000	13 662 161	10 956 839
Energy Efficiency and Demand Side	5 000 000	5 000 000			2 000 000	-	2 000 000	-	2 000 000
Local Government, Water and Related Service SETA	550 000	550 000			-	351 621	-	351 621	-351 621
Community Development Workers Operational Support Grant	38 000	38 000			-	1 247	-	1 247	-1 247
Community Library Service Grant	11 576 000	11 576 000			-	4 474	-	4 474	-4 474
Human Settlements Development Grant	17 283 614	16 000 000	1 283 614		-	227 723	-	227 723	
Informal Settlements Upgrading Partnership Grant: Provinces	15 912 485	14 212 000	1 700 485	2 807 460	9 877 000	707 947	9 877 000	707 947	9 169 053
Title Deeds Restoration Grant	1 162 000	1 162 000		438 717	-	-	-	-	
Integrated Transport Planning	656 000	656 000			-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	335 000	335 000			-	-	-	-	-
Regional Socio-Economic Project/Violence through urban upgrading (RSEP/PUU)	1 337 008	800 000	537 008		-	344 659	-	344 659	-344 659
Development of Sport and Recreational Facilities	300 000	300 000			-	-	-	-	-
Provincial Acceleration Grant	6 160 529		6 160 529		-	-	-	-	-
Khaya Lam Free Market Foundation	293 271		293 271		-	-	-	-	-
Global Environment Fund (GEF)	2 412 150	2 412 150	-		856 484	-	856 484	-	856 484
Grand total (Conditional Grants)	138 636 057	128 661 150	9 974 907	3 246 177	42 637 484	16 249 397	42 637 484	16 249 397	26 615 810

8. Personnel Expenditure

In terms of Section 66 of the MFMA, all expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits must be reported to council.

Employee - Related Costs	Original Budget	Adjustments Budget	Quarter 1 Budget	Quarter 1 Actual	YTD Budget	YTD Actual	YTD %
Basic Salary and Wages	428 933 361	428 933 361	104 298 718	-	104 298 718	-	0%
Bonus	35 332 275	35 332 275	8 833 071	-	8 833 071	-	0%
Acting and Post Related Allowances	963 892	963 892	240 975	-	240 975	-	0%
Non Structured	46 078 463	46 078 463	11 519 604	-	11 519 604	-	0%
Standby Allowance	16 764 045	16 764 045	4 191 009	-	4 191 009	-	0%
Travel or Motor Vehicle	14 521 949	14 521 949	3 630 495	-	3 630 495	-	0%
Accommodation, Travel and Incidental	65 930	65 930	16 485	-	16 485	-	0%
Bargaining Council	231 436	231 436	57 867	-	57 867	-	0%
Cellular and Telephone	3 381 116	3 381 116	845 283	-	845 283	-	0%
Current Service Cost	6 285 000	6 285 000	-	-	-	-	0%
Essential User	926 862	926 862	231 714	-	231 714	-	0%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	3 486 434	3 486 434	871 608	-	871 608	-	0%
Group Life Insurance	6 523 464	6 523 464	1 630 869	-	1 630 869	-	0%
Housing Benefits	3 655 660	3 655 660	913 905	-	913 905	-	0%
Interest Cost	24 676 000	24 676 000	-	-	-	-	0%
Leave Gratuity	10 370 784	10 370 784	1 063 554	-	1 063 554	-	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	-	-	-	0%
Medical	34 527 989	34 527 989	8 631 975	-	8 631 975	-	0%
Non-pensionable	276 095	276 095	69 027	-	69 027	-	0%
Pension	73 550 219	73 550 219	18 387 552	-	18 387 552	-	0%
Scarcity Allowance	1 716 541	1 716 541	429 135	-	429 135	-	0%
Shift Additional Remuneration	5 211 933	5 211 933	1 302 984	-	1 302 984	-	0%
Structured	2 921 902	2 921 902	730 476	-	730 476	-	0%
Unemployment Insurance	3 381 543	3 381 543	845 373	-	845 373	-	0%
Totals	729 634 893	729 634 893	168 741 679	-	168 741 679	-	0%

The total employee related cost expenditure incurred for the quarter was R140 895 300 (84%) of the planned expenditure of R168 741 679. This underspending is because of vacant posts that are in the process of being advertised and filled.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

9. Withdrawals

Consolidated Quarterly Report for period 01/07/2025 to 30/09/2025				
Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
Monthly	Provincial Government Western Cape	7 889 226	The Municipality acts as an agent for PAWC for collection of licencing fees.	Acting Director: Community and Protection Services
Monthly	VERSO Group Insurance and Sanlam Group Insurance	2 563 494	S 11(e) (i)	Council
Ad Hoc	Investment Management	300 000 000	Group Insurance. S11(e) (ii) Investment in accordance with the Cash Management and Investment Policy. S11(h)	Accounting Officer (Municipal Manager)

10. Cost Containment Reporting

Measures	Cost Containment In - Year Report						
	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	YTD	
			Budget	Actual		Total YTD Budget	Total YTD Actual
Use of consultants	31 490 112	38 723 255	4 516 590	3 513 501	1 003 089	4 516 590	3 513 501
Vehicles used for political office -bearing	-	-	-	-	-	-	-
Accommodation, Travel and Incidental costs	16 646 681	16 696 681	4 161 694	268 062	3 893 632	4 161 694	268 062
Sponsorships, events and catering	5 360 019	14 112 799	1 263 808	3 786 620	- 2 522 812	1 263 808	3 786 620
Communication	15 147 259	14 597 259	2 937 727	1 944 395	993 332	2 937 727	1 944 395
Other related expenditure items	54 263 706	54 263 706	13 572 954	-	13 572 954	13 572 954	-
Grand Total	122 907 777	138 393 700	26 452 773	9 512 578	16 940 195	26 452 773	9 512 578
							16 940 195

The largest year to date spending was noted for Sponsorships, events and catering items of which the largest component relates to Contractors: Event Promoters.

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

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	6 313 236	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	1 864 481	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

QUARTERLY BUDGET STATEMENT FOR JUNE 2025

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

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	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		-	-	-	-	-	-	-	-	-
Community and public safety		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		-	-	-	-	-	-	-	-	-
Economic and environmental services		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
Trading services		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
Other	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										
Governance and administration		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
Community and public safety		532 924	639 347	645 508	20 870	31 948	102 935	(70 987)	-69%	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		-	-	-	-	-	-	-	-	-
Economic and environmental services		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
Trading services		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
Other		-	-	-	-	-	-	-	-	-
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.

QUARTERLY BUDGET STATEMENT FOR JUNE 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) - Q1 First Quarter

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 Development; Infrastructure Services; Community and Protection Services; Corporate Services; and Financial Services. The operating expenditure budget is approved by Council on the municipal vote level.

QUARTERLY BUDGET STATEMENT FOR JUNE 2025

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

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	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)	-8%	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 Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		256 511	226 656	228 893	(67 035)	352 630	96 855			228 893

QUARTERLY BUDGET STATEMENT FOR JUNE 2025

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

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		1 162	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	6 675	8 347	18 580	(10 233)	-55%	98 513
Planning and development		26 522	5 135	5 878	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		59 260	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	118 636	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	458 371	642 490	677 609	32 793	51 099	107 505	(56 406)	-52%	677 609

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

QUARTERLY BUDGET STATEMENT FOR JUNE 2025

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		549 503	649 027	614 996	769 052	614 996
Trade and other receivables from exchange transactions		262 898	223 917	223 917	185 755	223 917
Receivables from non-exchange transactions		93 221	15 459	15 459	113 296	15 459
Current portion of non-current receivables		–	–	–	–	–
Inventory		44 756	34 328	37 260	42 540	37 260
VAT		41 977	3 707	2 551	64 665	2 551
Other current assets		56 258	5 961	5 961	32 998	5 961
Total current assets		1 048 615	932 399	900 144	1 208 305	900 144
Non current assets						
Investments		–	–	–	–	–
Investment property		415 993	425 813	425 813	415 926	425 813
Property, plant and equipment		5 745 961	6 605 601	6 640 720	6 183 904	6 640 720
Biological assets		2 800	5 877	5 877	2 800	5 877
Living and non-living resources		–	–	–	–	–
Heritage assets		1 313	1 313	1 313	1 313	1 313
Intangible assets		4 398	4 074	4 074	4 397	4 074
Trade and other receivables from exchange transactions		8 304	4 582	4 582	8 304	4 582
Non-current receivables from non-exchange transactions		17	17	17	17	17
Other non-current assets		–	–	–	–	–
Total non current assets		6 178 786	7 047 276	7 082 395	6 616 661	7 082 395
TOTAL ASSETS		7 227 401	7 979 675	7 982 539	7 824 966	7 982 539
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		71 571	62 457	62 457	71 571	62 457
Consumer deposits		25 397	23 689	23 689	25 872	23 689
Trade and other payables from exchange transactions		320 483	334 833	353 724	57 563	353 724
Trade and other payables from non-exchange transactions		28 865	(4 638)	(22 903)	54 460	(22 903)
Provision		76 144	57 205	57 205	74 284	57 205
VAT		39 841	24 721	24 721	97 250	24 721
Other current liabilities		–	–	–	–	–
Total current liabilities		562 300	498 267	498 893	381 000	498 893
Non current liabilities						
Financial liabilities		443 131	775 285	775 285	443 131	775 285
Provision		176 222	161 010	161 010	176 222	161 010
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		204 754	231 878	231 878	204 754	231 878
Total non current liabilities		824 107	1 168 172	1 168 172	824 107	1 168 172
TOTAL LIABILITIES		1 386 408	1 666 439	1 667 066	1 205 107	1 667 066
NET ASSETS	2	5 840 993	6 313 236	6 315 474	6 619 860	6 315 474
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 942 240	5 950 789	5 953 026	5 931 130	5 953 026
Reserves and funds		335 720	362 447	362 447	335 720	362 447
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	6 277 961	6 313 236	6 315 474	6 266 850	6 315 474

QUARTERLY BUDGET STATEMENT FOR JUNE 2025

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		1 149 536	548 788	548 788	90 776	347 110	185 742	161 369	87%	548 788
Service charges		1 270 229	1 858 920	1 858 920	133 203	385 430	407 357	(21 927)	-5%	1 858 920
Other revenue		114 956	230 996	237 420	9 846	40 384	38 081	2 304	6%	237 420
Transfers and Subsidies - Operational		1 666	262 139	262 139	-	2 515	5 800	(3 285)	-57%	262 139
Transfers and Subsidies - Capital		8 002	98 415	98 415	3 859	42 192	25 725	16 467	64%	98 415
Interest		9 985	63 980	63 980	3 482	6 321	15 995	(9 674)	-60%	63 980
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 531 887)	(2 405 393)	(2 405 393)	(57 943)	(384 487)	(552 292)	(167 805)	30%	(180 989)
Interest		-	(62 215)	(62 215)	-	-	-	-		(62 215)
Transfers and Subsidies		-	(22 631)	(22 631)	-	-	(4 434)	(4 434)	100%	(22 631)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 022 487	572 998	579 423	183 222	439 466	121 973	(317 493)	-260%	2 803 827
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		1 813	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(488 415)	(738 582)	(779 037)	(35 122)	(130 026)	119 566	249 593	209%	779 037
NET CASH FROM/(USED) INVESTING ACTIVITIES		(486 602)	(738 582)	(779 037)	(35 122)	(130 026)	119 566	249 593	209%	779 037
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	198 019	198 019	-	-	-	-		198 019
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	198 019	198 019	-	-	-	-		198 019
NET INCREASE/ (DECREASE) IN CASH HELD		535 885	32 436	(1 595)	148 101	309 440	241 539			3 780 884
Cash/cash equivalents at beginning:		1 328 597	678 807	678 807		1 757 577	678 807			1 757 577
Cash/cash equivalents at month/year end:		1 864 481	711 243	677 212		2 067 017	920 346			5 538 461

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description		NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. 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	812	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	235	3 400	83 707	88 340	87 867	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	229	153	89	87	73	281	1 998	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	67 307	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	236 850	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 - Q1 First Quarter

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

QUARTERLY BUDGET STATEMENT FOR JUNE 2025

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Q1 First Quarter

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
A#9415		CALL ACCOUNT	Deposits - Ba	No	Yes	7,00%	No	No	30/06/2025	72 474	444	-	-	72 918
A#5573		9M	Deposits - Ba	No	Yes	8,82%	No	No	10/07/2025	-	-	-	-	-
A#6172		1Y	Deposits - Ba	No	Yes	8,15%	No	No	10/07/2026	101 183	670	-	-	101 853
N#036		1Y	Deposits - Ba	No	Yes	8,65%	No	No	31/03/2025	207 909	1 429	-	-	209 338
N#037		10M	Deposits - Ba	No	Yes	7,90%	No	No	19/06/2026	100 260	649	-	-	100 909
S#043		9M	Deposits - Ba	No	Yes	8,80%	No	No	10/09/2025	-	-	-	-	-
S#046		6M	Deposits - Ba	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

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

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	97 238	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	–	–	–	–	–	–		–
RSEP/ 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
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	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

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 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 - Q1 First Quarter

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%	(266 030)
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 od 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%	(366 682)

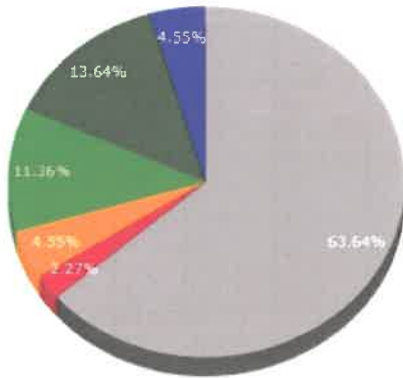
QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2025/26, Q1 (01 July – 30 September 2025)

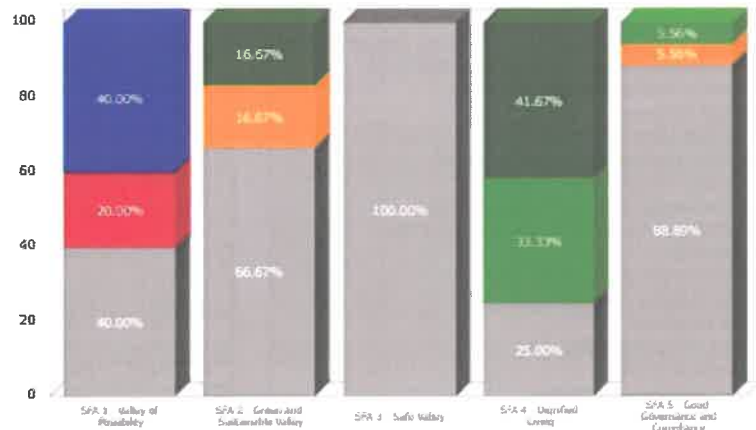
12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

- (a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 1st Quarter (01 July – 30 September 2025) of the 2025/26 financial year.

Stellenbosch Municipality



Strategic Focus Areas



Stellenbosch Municipality		Municipal Strategic Focus Areas (SFAs)				
		SFA 1 - Valley of Possibility	SFA 2 - Green and Sustainable Valley	SFA 3 - Safe Valley	SFA 4 - Dignified Living	SFA 5 - Good Governance and Compliance
KPI Not Yet Measured	28 (63.64%)	2 (40%)	4 (66.67%)	3 (100%)	3 (25%)	16 (88.89%)
KPI Not Met	1 (2.27%)	1 (20%)	-	-	-	-
KPI Almost Met	2 (4.55%)	-	1 (16.67%)	-	-	1 (5.56%)
KPI Met	5 (11.36%)	-	-	-	4 (33.33%)	1 (5.56%)
KPI Well Met	6 (13.64%)	-	1 (16.67%)	-	5 (41.67%)	-
KPI Extremely Well Met	2 (4.55%)	2 (40%)	-	-	-	-
Total:	44	5	6	3	12	18
	100%	11.36%	13.64%	6.82%	27.27%	40.91%

Table: 1 Overall performance for Quarter 1 (01 July – 30 September 2025) per SFA

13. ACTUAL PERFORMANCE AND CORRECTIVE MEASURES TO BE IMPLEMENTED

13.1 SFA 1 - Valley of Possibility

SFA 1 - Valley of Possibility									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 July – 30 September 2025
TL151	KPI002	Submission of the revised Economic Development Strategy to the Municipal Manager	Number of the revised Economic Development Strategies submitted to the Municipal Manager by 31 May	0	0	0	0	N/A	
TL152	KPI003	The number of jobs created through the municipality's local economic development initiatives including capital projects (NKPI Proxy - MSA, Reg. S10(d))	Number of job opportunities created through the municipality's local economic development initiatives including capital projects by 30 June	1 100	1 100	330	678	B	<p>The overperformance on the target of 330 results from effective collaboration and proactive coordination between the Section: Local Economic Development (Stellenbosch extended public works programme (EPWP) Lead Coordinator) and several user departments within the municipality.</p> <p>While the municipality's achievement for the first quarter of the 2025/26 financial year stands at 678, the annual target of 1 100 remains within a reasonable range. The annual target is determined by considering the budget allocated for the municipality's EPWP for the financial year. However, the target for quarter 1 (currently set at 330) can be considered to be too low, and a review will be conducted by 28 February 2026 to determine if adjustments to the quarter 1 target are warranted based on actual performance for quarter 1.</p>
TL153	KPI004	Submission of Land-use applications to the Municipal Planning Tribunal (MPT) within 120 days from the conclusion of the administrative processing of the application	Percentage of Land-use applications submitted to the MPT within 120 days from the conclusion of the administrative processing of the application	80%	80%	80%	40%	R	<p>2 / 5 x 100 = 40%</p> <p>There is a necessity for enhanced oversight in application management and case officer administration. By 31 December 2025, a new internal application tracking and management system will be instituted, aimed at</p>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

SFA 1 - Valley of Possibility

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2025			
						Target	Actual	R	Performance Comment
TL154	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMEs	4	4	1	15	B	<p>land use applications, a notable increase from the 302 active applications recorded in September 2024. Furthermore, it is worth noting that 80 new land use applications have been submitted in the first quarter of the current 2025/26 financial year alone.</p> <p>The overperformance is due to a strategic partnership between Stellenbosch Municipality and the Start-Up Tribe, which resulted in 13 (13 of the reported 15) different online training sessions being accessed on the platform during Quarter 1.</p> <p>Should the strategic partnership with the Start-Up Tribe continue, the municipality will consider upwardly adjusting the annual and quarterly targets for the 2025/26 financial year. This consideration will be done with the review of the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) 2025/26, to be presented to the Council for consideration and approval by 28 February 2026.</p>
TL155	KPI007	Submission of the revised Housing Pipeline (document) to the MayCo	Number of revised Housing Pipelines (document) submitted to the MayCo by 31 May	1	1	0	0	N/A	

Summary of Results: SFA 1 - Valley of Possibility

KPI Not Yet Measured	2
KPI Not Met	1
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	2
Total KPIs	5

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

13.2 SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment
01 July – 30 September 2025									
TL158	KPI019	Conduct an external audit of the Stellenbosch Municipal Waste Disposal Facilities	Number of external audits of the Stellenbosch Municipal Waste Disposal Facilities conducted by 30 June	1	1	0	0	N/A	
TL159	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	0	0	N/A	
TL160	KPI014	Process building plan applications of <500sqm within 30 days after the date of receipt	Percentage of building plan applications of <500sqm processed within 30 days after the date of receipt	75%	75%	75%	86.22%	G2	551 / 639 x 100 = 86.22%
TL161	KPI022	Wastewater quality measured to the Department of Water and Sanitation's License Conditions for physical and micro parameters	Percentage of wastewater quality compliance as per the analysis certificate, measured quarterly	70%	70%	70%	67.66%	O	<p>July 2025 68%, August 68%, and September 67.66%</p> <p>The upgrade of the Wermershoeck Wastewater Treatment Works (WWTW) is presently in the process of being completed, and it will significantly enhance the quality of the effluent. The anticipated completion date is 31 January 2026.</p> <p>The Raithby WWTW upgrade is currently under</p>

The municipality is currently in the process of finalising the specifications for the appointment of a consultant to assist with the application to the Department of Water and Sanitation Services (DWS) for the correction of the municipality's licence limits. The closing date for the request for proposal is 04 November 2025.

The upgrade of the Wermershoeck Wastewater Treatment Works (WWTW) is presently in the process of being completed, and it will significantly enhance the quality of the effluent. The anticipated completion date is 31 January 2026.

The Raithby WWTW upgrade is currently under

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

SFA 2 - Green and Sustainable Valley									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2025			
						Target	Actual	R	Performance Comment
TL162	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	0%	0%		design by the consultant, and construction is anticipated to commence in February 2026. The upgrade is scheduled to be finalised by 31 August 2026.
TL193	KPI009	Construction of a new intake substation in Dwaarsriver Valley	Number of new intake substations constructed in Dwaarsriver Valley by 30 June	1	1	0	0	N/A	
								N/A	

Summary of Results: SFA 2 - Green and Sustainable Valley



13.3 SFA 3 - Safe Valley

SFA 3 - Safe Valley									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target		Revised Annual Target		01 July – 30 September 2025	
				Target	Actual	Target	R	Performance Comment	Corrective Measures
TL163	KPI024	Submission of the revised Disaster Management Plan to the Municipal Manager	Number of revised Disaster Management Plans submitted to the Municipal Manager by 31 March	1	0	1	N/A		
TL164	KPI025	Submission of the revised Safety and Security Strategy to the Municipal Manager	Number of revised Safety and Security Strategies submitted to the Municipal Manager by 30 April	1	0	1	N/A		
TL165	KPI026	Submission of the revised Traffic Management Plan to the Municipal Manager	Number of revised Traffic Management Plans submitted to the Municipal Manager by 31 March	1	0	1	N/A		

Summary of Results: SFA 3 - Safe Valley

KPI Not Yet Measured	3
KPI Not Met	0
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
Total KPIs	3

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

13.4 SFA 4 - Dignified Living

SFA 4 - Dignified Living									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment
01 July – 30 September 2025									
TL166	KPI028	Provision of waterborne toilet facilities in informal settlements as identified by the Department: Integrated Human Settlements	Number of waterborne toilet facilities provided in Informal settlements as identified by the Department: Integrated Human Settlements by 30 June	30	30	0	0	N/A	
TL167	KPI032	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic water, measured quarterly	100%	100%	100%	100%	G	6 452 / 6 452 x 100 = 100%
TL168	KPI029	Limit unaccounted electricity to less than 9% annually {(Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold (incl. Free basic electricity)) / Number of Electricity Units Purchased and/or Generated} x 100}	Percentage of average electricity losses, measured by 30 June	<9%	<9%	0%	0%	N/A	
TL169	KPI030	Water quality measured quarterly to the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	90%	90%	90%	96.8%	G2	July 2025, 95.8; + August 2025, 96.3; + September 2025, 98.4 / 3 = 96.8%
TL170	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	<25%	<25%	0%	0%	N/A	
TL171	KPI033	Registered indigent formal households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic electricity provided by the municipality, measured quarterly	100%	100%	100%	100%	G	6 452 / 6 452 x 100 = 100%
TL172	KPI034	Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic refuse removal, measured quarterly	100%	100%	100%	100%	G	6 452 / 6 452 x 100 = 100%
TL173	KPI035	Registered indigent formal households with access to free	Percentage of registered indigent formal households with	100%	100%	100%	100%	G	6 452 / 6 452 x 100 = 100%

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

SFA 4 - Dignified Living										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2025		R	Performance Comment	Corrective Measures
						Target	Actual			
TL174	KPI036	basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b)) Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	access to free basic sanitation, measured quarterly Number of formal households with access to water, measured quarterly	27 000	27 000	27 000	28 496	G2		
TL175	KPI037	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	27 000	27 000	27 000	28 496	G2		
TL176	KPI038	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to refuse removal, measured quarterly	27 000	27 000	27 000	28 496	G2		
TL177	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	27 000	27 000	27 000	28 496	G2		

Summary of Results: SFA 4 - Dignified Living



13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2025			
						Target	Actual	R	Performance Comment
TL147	KPI059	Submission of the revised Communication Policy to the MayCo	Number of revised Communication Policies submitted to the MayCo by 31 May	1	1	0	0	N/A	
TL148	KPI044	Employment equity appointments made within the financial year in the three highest levels of management	Percentage of employment equity appointments made within the financial year in the three highest levels of management, measured by 30 June	50%	50%	0%	0%	N/A	
TL149	KPI049	Submission of the Auditor General of South Africa (AGSA) Audit Action Plan (AAP) to the APAC	Number of AGSA Audit Action Plans submitted to the APAC by 31 March	1	1	0	0	N/A	
TL150	KPI053	Submission of the draft Integrated Development Plan (IDP) to the Council	Number of draft IDPs submitted to the Council by 31 March	1	1	0	0	N/A	
TL156	KPI055	Submission of the revised Sewer Master Plan to the Municipal Manager	Number of revised Sewer Master Plans submitted to the Municipal Manager by 30 June	1	1	0	0	N/A	
TL157	KPI060	Submission of the updated Comprehensive Integrated Transport Plan (CITP) 2023 - 2028 to the Municipal Manager	Number of updated CITPs 2023 - 2028 submitted to the Municipal Manager by 31 May	1	1	0	0	N/A	
TL178	KPI042	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii))	Cost coverage as at 30 June annually [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment] / Monthly Fixed Operational Expenditure excluding (Depreciation)	2	2	0	0	N/A	
TL179	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors)	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written	96%	96%	0%	0%	N/A	

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

SFA 5 - Good Governance and Compliance

01 July – 30 September 2025										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
		Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	Off) / Billed Revenue x 100							
TL180	KPI040	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	Percentage of the approved Capital Budget for the municipality actually spent by 30 June	90%	90%	10%	7.54%	O	R51 098 533 / R677 608 824 x 100 = 7.54%	The Department: Financial Services will set up correspondence with the user departments, urging them to adhere to the scheduled capital expenditure timelines.
TL181	KPI045	The percentage of the payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))	Percentage of the municipality's payroll budget actually spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x 100), measured by 30 June	0.20%	0.20%	0%	0%	N/A		
TL182	KPI046	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i))	Debt coverage ratio ((Total operating revenue - operating grants received) / (Debt service payments due within the year)) measured by 30 June	15%	15%	0%	0%	N/A		
TL183	KPI047	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	0%	0%	N/A		
TL184	KPI054	Submission of the IDP / Budget / SDF time schedule (process plan) to the Council	Number of IDP / Budget / SDF time schedules (process plan) submitted to the Council by 31 August	1	1	1	1	R		
TL185	KPI051	Submission of the revised Information and Communication Technology (ICT) Backup Disaster Recovery Plan to the ICT Steering Committee	Number of revised ICT Backup Disaster Recovery Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2025

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
TL186	KPI052	Submission of the revised Strategic ICT Plan to the ICT Steering Committee	Number of revised Strategic ICT Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL187	KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)	Number of revised RBAPs submitted to the APAC by 30 June	1	1	0	0	N/A		
TL188	KPI050	Submission of the revised Strategic Risk Register (SRR) to the Risk Management Committee	Number of revised SRRs submitted to the Risk Management Committee by 30 June	1	1	0	0	N/A		
TL189	KPI056	Submission of the revised Electrical Master Plan to the Council	Number of revised Electrical Master Plans submitted to the Council by 30 June	1	1	0	0	N/A		

Summary of Results: SFA 5 - Good Governance and Compliance



14. STRATEGIC PERFORMANCE CONCLUSION

- (a) Out of the 44 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2025/26, 28 were not measured during quarter 1 (01 July – 30 September 2025). 03 of the measured KPIs were not achieved, 05 were met, and 06 were well met.

KPI Not Yet Measured	28
KPI Not Met	1
KPI Almost Met	2
KPI Met	5
KPI Well Met	6
KPI extremely well met	2
Total KPIs	44

Summary of Results: Strategic Focus Areas 1 - 5