8.3	MFMA SECTION 52 REPORTING UP TO THE QUARTER ENDING JUNE 2026

Collaborator No:
IDP KPA Ref No: **Good Governance and Compliance**
Meeting Date: **22 July 2026**

1. SUBJECT: MFMA SECTION 52 REPORTING UP TO THE QUARTER ENDING JUNE 2026

2. PURPOSE

To comply with section 52(d) of the Municipal Finance Management Act and report to Council on the implementation of the budget; and service delivery budget plan of the Municipality for the 4th quarter of the 2025/2026 financial year.

3. DELEGATED AUTHORITY

THE EXECUTIVE MAYOR TO SUBMIT TO COUNCIL

In terms of section 52 (d) of the Municipal Finance Management Act:

"The mayor of a municipality—

(d) must, within 30 days of the end of each quarter; submit a report to the council.

4. EXECUTIVE SUMMARY

The Executive Mayor, must provide general political guidance over the fiscal and financial affairs of the Municipality and 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 and non-financial performance of the Municipality, to the Council within 30 days after end of each quarter.

The Section 52 report is a summary of the budget performance. It compares the implementation of the budget to the commitments made and contained in the Service Delivery and Budget Implementation Plan (SDBIP) and is intended to enable Council to give effect to their oversight responsibility.

This report provides the overall performance of the Municipality for the period 1 April 2026 to 30 June 2026.

5. RECOMMENDATION

that Council notes Section 52 Report (including quarterly performance report) – Fourth Quarter.

6. DISCUSSION / CONTENTS

6.1 Background

To comply with section 52 (d) of the Municipal Finance Management Act and report to Council on the budget; financial and service delivery budget implementation plan of the Municipality for the 4th quarter of the financial year. The report is indicated under **APPENDIX 1**.

6.2 Discussion

This report illustrates the implementation of the budget as well as the non-financial performance of the municipality for quarter 4.

In terms of the Municipal Finance Management Act (MFMA) Section 52(d) "*must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial situation of the municipality;*""

6.3 Financial Implications

None.

6.4 Legal Implications

The recommendations in this report comply with Council's policies and all applicable legislation.

6.5 Staff Implications

This report has no staff implications to the Municipality.

6.6 Previous / Relevant Council Resolutions:

None.

6.7 Risk Implications

None.

6.8 Comments from Senior Management:

The item was not circulated for comment except to Municipal Manager.

6.8.1 *Municipal Manager:*

Supports the recommendations.

RECOMMENDATION FROM THE EXECUTIVE MAYOR, IN CONSULTATION WITH THE EXECUTIVE MAYORAL COMMITTEE, TO COUNCIL: 2026-07-22: ITEM 6.2

that Council notes Section 52 Report (including quarterly performance report) – Fourth Quarter.

ANNEXURES

Appendix 1 : Section 52 Report – Fourth Quarter

FOR FURTHER DETAILS CONTACT:

NAME	**Monique Steyl**
POSITION	***Senior Manager Financial Management Services***
DIRECTORATE	***Financial Services***
CONTACT NUMBER	***021 – 808 8512***
E-MAIL ADDRESS	***Monique.Steyl@stellenbosch.gov.za***
REPORT DATE	***29 July 2026***

APPENDIX 1

STELLENBOSCH
STELLENBOSCH • PNIEL • FRANSCHHOEK
MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

QUARTERLY BUDGET MONITORING REPORT

4th Quarter 2025/26



QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending June 2026 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 June 2026.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

Signature 

Date: 29 July 2026

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 2025/26.

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: 29 July 2026

2026

Table of Contents

1	4
2	5
3	7
4	9
5	11
6	13
7	4
2025 26	15
8	16
9	17
10	18
11	21
12	32
13	45
14	48

1. Recommendations

52

2026

2. Executive Summary

2.1 Introduction

52

30

The Office of the Chief Financial Officer (CFO) is currently preparing the Annual Financial Statements (AFS) for the financial year ended 30 June 2026, in accordance with the requirements of Section 126(1)(a) of the Municipal Finance Management Act (MFMA).

It should be noted that the financial information contained in this report represents preliminary results and may not accurately reflect the final financial position and performance of the Municipality. The reported figures remain subject to various year-end accounting processes, adjustments, and journal entries that are currently being completed and reviewed. The final financial position of the Municipality will be materially influenced by the completion of the following year-end activities:

- **Processing and review of accruals and payables.**
- **Review and processing of depreciation and asset-related journals.**
- **Completion of grant reconciliations and revenue recognition adjustments.**
- **Review and processing of employee benefit obligations, including leave provisions.**
- **Finalisation of intergovernmental and interdepartmental reconciliations.**
- **Processing of outstanding year-end journals and correcting entries.**
- **Completion of bank, debtor, creditor, and general ledger reconciliations.**

These year-end accounting procedures and adjustments are expected to be finalised by 31 August 2026, following which the Annual Financial Statements will provide a more accurate reflection of the Municipality's financial position and performance for the year under review.

2.2 Summary of 2025/26 budget progress / implementation

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue
	642 490 175	2 741 080 854	2 869 321 198
	594 994 274	2 831 662 033	2 919 127 431
	594 994 274	2 831 662 033	2 919 127 431
Actual	**418 820 968**	**2 415 029 516**	**2 715 758 078**
	176 173 306	416 632 517	203 369 353
	-29,61%	**-14,71%**	**-6,97%**

3. Operating Revenue

4 2025 26

Operating Revenue by Source

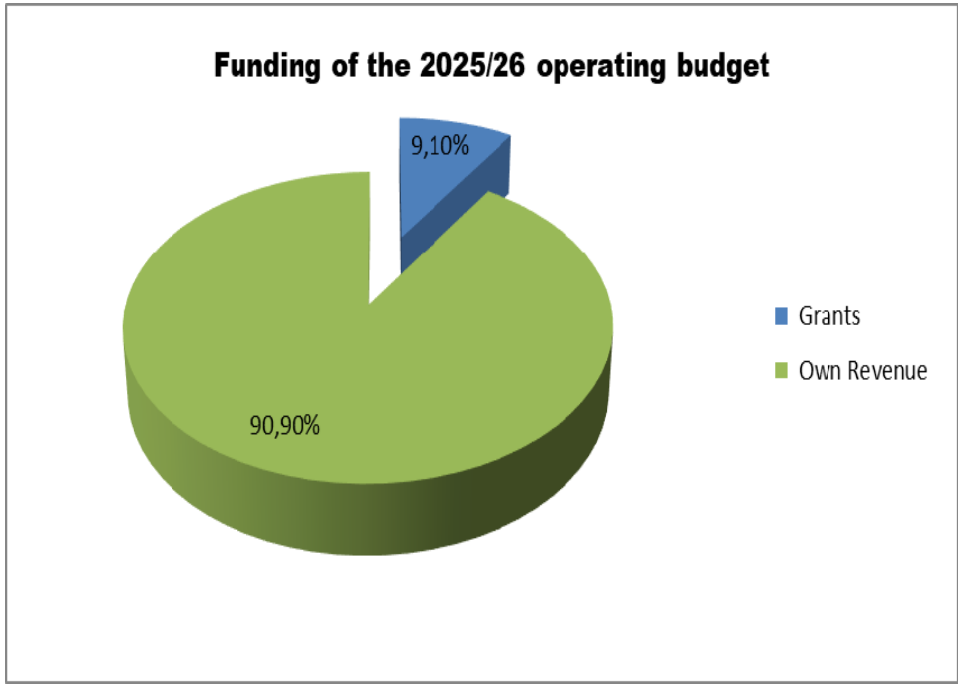
Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET	QUARTER 4 2025/26			QUARTER 4 2024/25		
			PLANNED	ACTUAL	VAR	PLANNED	ACTUAL	VAR
Exchange Revenue								
	1 215 948 763 00	1 240 948 763 00	535 129 656	271 165 232	49	388 561 085	247 145 160	36
	201 453 009 00	213 953 009 00	76 565 404	76 246 630	0	44 325 347	62 489 389	41
	132 112 779 00	132 112 779 00	47 186 669	31 053 682	34	36 586 380	30 912 787	16
	112 789 486 00	117 789 486 00	30 084 663	25 200 997	16	26 928 624	22 735 615	16
	25 590 670 00	32 590 670 00	9 198 867	10 635 952	16	8 663 468	8 997 175	4
	3 961 303 00	3 961 303 00	2 095 885	1 213 426	42	1 928 934	1 336 568	31
	18 972 172 00	18 972 172 00	4 416 977	5 515 885	25	3 617 385	5 288 334	46
	63 979 577 00	52 979 577 00	11 915 175	12 683 149	6	15 143 612	15 762 082	4
	14 249 488 00	14 249 488 00	6 479 634	2 253 834	65	5 879 033	2 282 587	61
	8 754 465 00	8 754 465 00	3 510 845	1 860 794	47	3 141 884	2 482 113	21
	59 231 238 00	59 231 238 00	30 360 678	30 704 441	1	18 821 897	19 340 916	3
	571 650 678 00	577 762 768 00	125 397 060	127 280 289	2	190 501 501	114 582 000	40
	173 402 829 00	173 402 829 00	75 590 795	36 099 376	52	65 567 935	20 423 260	69
	260 585 383 00	265 779 526 00	11 701 995	3 518 215	70	161 304 755	49 206 251	69
	3 425 825 00	3 425 825 00	626 949	1 193 240	90	559 776	1 019 932	82
	3 213 533 00	3 213 533 00	752 685	1 322 599	76			0
Total Revenue (excluding capital transfers and contributions)	**2 869 321 198**	**2 919 127 431**	**971 013 937**	**637 947 741**	**-34%**	**971 531 616**	**604 004 169**	**-38%**

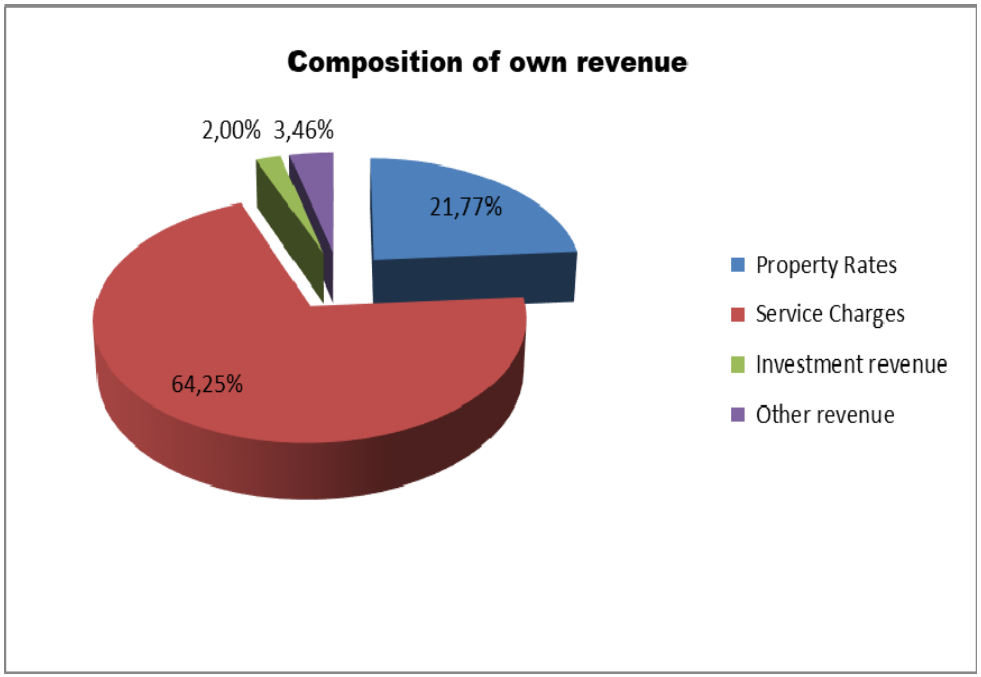
30 2026 96 95

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

64 25

2 653 347 905





4. Operating Expenditure

4

2025 26

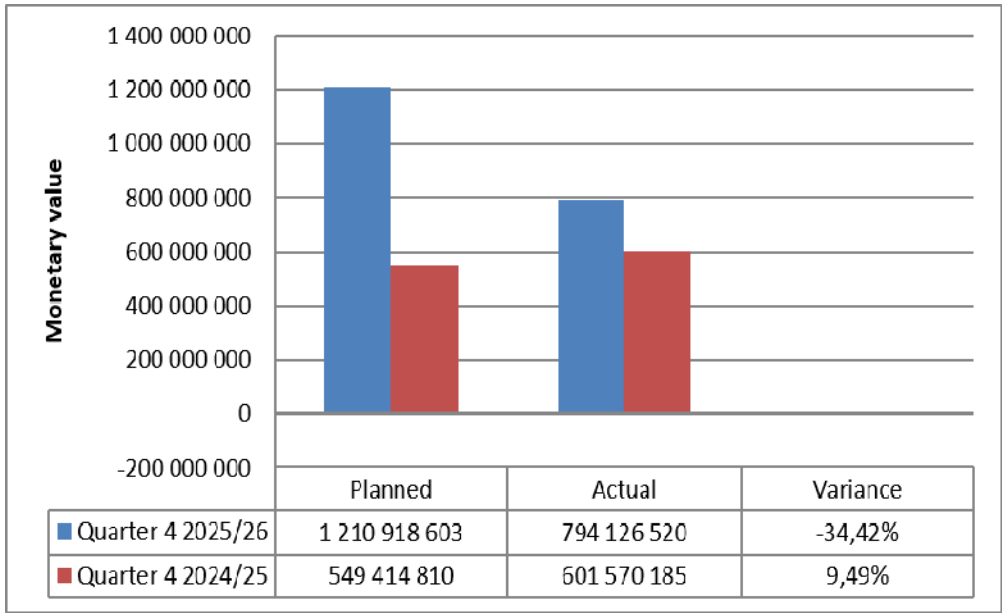
Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 4 2025/26		QUARTER 4 2024/25		YEAR TO DATE 2025/26	
			PLANNED	ACTUALS	PLANNED	ACTUALS	PLANNED	ACTUALS
Municipal Manager	23 693 262	24 654 689	9 505 974	5 970 518	3 927 703	5 883 878	24 654 689	20 545 354
Planning & Development	130 807 404	134 714 474	50 092 592	40 170 544	23 104 408	26 971 647	134 714 474	117 822 303
Infrastructure Services	1 636 652 537	1 706 899 622	712 422 162	587 971 104	358 395 727	394 105 448	1 706 899 622	1 560 837 165
Community and Protection Services	568 392 787	578 103 041	254 813 885	113 929 118	90 417 556	88 949 369	578 103 041	398 668 912
Corporate Services	236 951 689	238 980 229	124 626 741	54 065 606	44 751 007	47 111 286	238 980 229	176 879 359
Financial Services	144 583 175	148 309 978	59 457 249	-7 980 369	28 818 409	38 548 556	148 309 978	140 276 423
TOTALS	**2 741 080 854**	**2 831 662 033**	**1 210 918 603**	**794 126 520**	**549 414 810**	**601 570 185**	**2 831 662 033**	**2 415 029 516**

794 126 520 34 42

601 570 185 9 49

2026



	Planned	Actual	Variance
Quarter 4 2025/26	1 210 918 603	794 126 520	-34,42%
Quarter 4 2024/25	549 414 810	601 570 185	9,49%

65 58

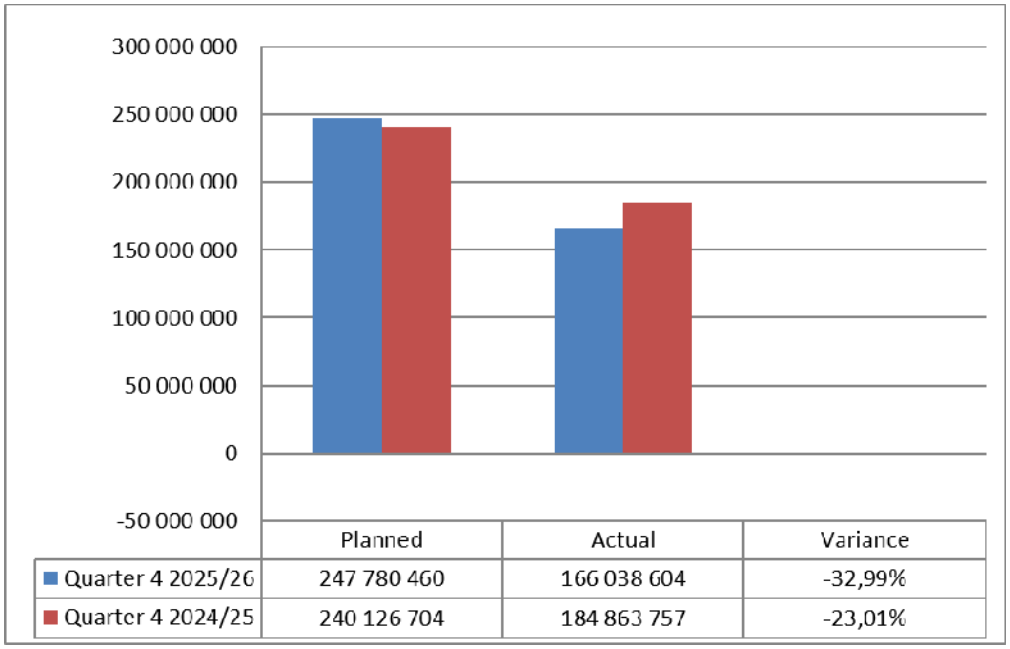
2025 26 109 49

5. Capital Expenditure

4 2025 26

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 4 2025/26			QUARTER 4 2024/25			YTD 2025/26		
			PLANNED	ACTUAL EXPENDITURE	VAR %	PLANNED	ACTUAL EXPENDITURE	VAR %	PLANNED	ACTUAL EXPENDITURE	VAR %
Municipal Manager	100 000	100 000	-	5 349	0%	599	2 961	394%	100 000	89 048	-11%
Planning & Development	35 403 912	34 485 819	17 054 427	8 818 061	-48%	20 202 583	16 575 524	-18%	34 485 819	19 520 953	-43%
Infrastructure Services	470 181 540	404 059 707	177 661 824	125 951 249	-29%	145 668 621	122 571 635	-16%	404 059 707	294 222 867	-27%
Corporate Services	81 584 723	31 663 619	10 464 467	8 194 783	-22%	31 585 013	23 040 113	-27%	31 663 619	20 654 115	-35%
Community and Protection Services	50 920 000	120 385 129	42 099 742	22 978 704	-45%	41 779 392	22 567 601	-46%	120 385 129	80 461 566	-33%
Financial Services	4 300 000	4 300 000	500 000	90 457	-82%	890 496	105 924	-88%	4 300 000	3 872 419	-0
TOTALS	**642 490 175**	**594 994 274**	**247 780 460**	**166 038 604**	**-33%**	**240 126 704**	**184 863 757**	**-23%**	**594 994 274**	**418 820 968**	**-30%**

2026



	Planned	Actual	Variance
Quarter 4 2025/26	247 780 460	166 038 604	-32,99%
Quarter 4 2024/25	240 126 704	184 863 757	-23,01%

R166 038 604 **R247 780 460**

2025/26 financial year **67.01% expenditure rate**

previous financial year **R184 863 757** **R240 126 704**

spending rate of 76.99%

6. Investments and Borrowings

6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	BALANCE BFW	Q4		INTEREST CAPITALISED FOR THE QUARTER UNDER REVIEW	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL		
	ABSA BANK								
93-6748-9415	A#9415	CALL	7,200%		**85 708 672**			1 446 713	87 155 386
20-8213-6172	A#6172	12 MTHS	8,150%	10-Jul-26	**105 917 123**			2 031 918	107 949 041
20-8242-2286	A#2286	12 MTHS	8,350%	25-Mar-27	**150 205 890**			3 156 986	153 362 877
					341 831 686			**6 635 617**	**348 467 304**
	NEDBANK								
03/7881123974/036	N#036	12 MTHS	8,695%	19-Mar-26	-			-	-
03/7881123974/037	N#037	10 MTHS	7,900%	19-Jun-26	**104 848 219**		- 106 558 082	1 709 863	0
03/7881123974/038	N#038	12 MTHS	8,085%	25-Jun-27	-	100 000 000		132 904	100 132 904
					104 848 219	**100 000 000**	**- 106 558 082**	**1 842 767**	**100 132 904**
	STANDARD BANK								
258489367-047	S#047	6 MNTHS	7,700%	21-Sep-26	**120 177 205**			2 328 986	122 506 192
258489367-046	S#046	6 MNTHS	8,300%	17-Nov-25	-			-	-
					120 177 205			**2 328 986**	**122 506 192**
INVESTMENT TOTAL					**566 857 111**	**100 000 000**	**- 106 558 082**	**10 807 371**	**571 106 399**

2026

6.2 Borrowings

Lending Institution	Balance 1/04/2026	Received Quarter 4	Interest Capitalised Quarter 4	Capital Repayments Quarter 4	Balance 30/06/2026	Percentage (%)	Sinking Funds
							(R'000)
DBSA 61001059	5 001 584	-	-	5 001 584	(0)	10,25%	
DBSA 61007281	42 002 386	-	-	4 436 482	37 565 903	9,74%	
NEBANK 05/7831035613/000001	73 858 341	-	-	9 139 455	64 718 886	9,70%	
NEBANK 05/7831035613/000002	67 205 231	-	-	4 902 932	62 302 299	8,81%	
STANDARD BANK 730033	109 917 383	-	-	6 058 675	103 858 709	11,00%	
NEDBANK 05/7831035613/000003	58 095 553	-	-	2 683 811	55 411 742	8,90%	
NEDBANK 05/7831035613/000004	123 701 484	-	-	4 581 536	119 119 947	9,40%	
NEDBANK 05/7831035613/000005	-	198 019 488		-	198 019 488	9,20%	
TOTAL	479 781 962	198 019 488	-	36 804 475	640 996 975		

7. Allocations and grant receipts and expenditure for the 4th Quarter of 2025/26

OPERATING & CAPITAL GRANTS	TOTAL 2025/26	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	QUARTER 4 ACTUAL RECEIPTS	QUARTER 4 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 30 June 2026
	231 793 000	231 793 000			231 793 000	168 031 558		41 332 286	63 761 442
Grand Total (Unconditional Grants)	**231 793 000**	**231 793 000**	**-**	**-**	**231 793 000**	**168 031 558**	**-**	**41 332 286**	**63 761 442**
	3 202 000	3 202 000			3 202 000	3 202 000		1 127 466	
	1 700 000	1 700 000			1 700 000	1 369 703		874 349	330 297
	6 188 000	6 188 000			6 188 000	6 014 209		2 304 926	173 791
	64 530 000	64 530 000			64 530 000	56 632 132		9 186 156	7 897 868
	5 000 000	5 000 000			5 000 000	1 396 832		1 396 832	3 603 168
	550 000	550 000				351 621			351 621
	38 000	38 000			38 000	36 877		35 630	1 123
	15 538 579	11 576 000	3 962 579		11 576 000	13 602 316		134 084	2 026 316
	17 283 614	9 283 614	1 283 614	1 644 985	2 145 798	891 258		571 642	1 254 540
	15 912 485	12 018 485	1 700 485	3 922 089	7 530 437	8 609 908	3 044 975	4 358 966	1 079 470
	1 162 000	1 162 000		437 717	1 069 507	59 500		59 500	1 010 007
	656 000	656 000			656 000	656 000		249 326	
	335 000	335 000			335 000	334 999		334 999	0
	1 337 008	800 000	537 008		800 000	792 066		322 852	7 934
	500 000	500 000							
	100 000	100 000			100 000	80 000	100 000		20 000
	250 000	250 000			250 000	75 000			175 000
	300 000	300 000			300 000	300 000		73 157	
	6 160 529		6 160 529						
	293 271		293 271		150 000				150 000
	2 412 150	2 412 150			1 006 126	1 474 609		1 474 609	468 484
9 9	400 000	400 000			400 000				400 000
Grand total (Conditional Grants)	**143 848 636**	**121 001 249**	**13 937 486**	**6 004 791**	**106 976 867**	**95 879 030**	**3 144 975**	**22 504 494**	**10 697 837**

8. Personnel Expenditure

66

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Quarter 4 Budget	Quarter 4 Actual	% Variance
Basic Salary and Wages	428 933 361	427 768 252	427 768 252	429 084 202	0%	113 701 895	108 619 680	-4%
Bonus	35 332 275	35 332 275	35 332 275	32 803 096	-7%	8 833 062	1 628 288	-82%
Acting and Post Related Allowances	963 892	963 892	963 892	410 697	-57%	240 967	183 440	-24%
Non Structured	46 078 463	46 078 463	46 078 463	54 019 084	17%	11 519 651	14 855 381	29%
Standby Allowance	16 764 045	16 764 045	16 764 045	17 000 104	1%	4 191 018	4 290 141	2%
Travel or Motor Vehicle	14 445 705	14 445 705	14 445 705	11 579 048	-20%	3 611 406	3 108 815	-14%
Accommodation, Travel and Incidental	130 243	130 243	130 243	65 381	-50%	32 548	15 670	-52%
Bargaining Council	243 367	243 367	243 367	233 918	-4%	60 820	80 183	32%
Cellular and Telephone	3 381 116	3 381 116	3 381 116	2 449 700	-28%	845 267	638 498	-24%
Current Service Cost	6 285 000	8 671 000	8 671 000	-	0%	8 671 000	-	0%
Essential User	926 862	926 862	926 862	770 653	-17%	231 720	194 366	-16%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 486 434	3 486 434	3 486 434	3 128 227	-10%	871 610	775 757	-11%
Group Life Insurance	6 523 464	6 523 464	6 523 464	8 759 649	34%	1 630 857	2 219 260	36%
Housing Benefits	3 655 660	3 655 660	3 655 660	2 923 736	-20%	913 945	733 946	-20%
Interest Cost	24 676 000	26 331 561	26 331 561	-	0%	26 331 561	-	0%
Leave Gratuity	10 370 784	4 972 024	4 972 024	2 561 629	0%	4 972 024	288 044	0%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	5 852 000	4 204 719	0%	5 852 000	1 038 827	0%
Medical	34 527 989	34 527 989	34 527 989	35 239 684	2%	8 632 064	9 250 962	7%
Non-pensionable	276 095	276 095	276 095	66 724	-76%	69 014	8 104	-88%
Pension	73 550 219	73 550 219	73 550 219	69 533 983	-5%	18 387 563	17 690 512	-4%
Scarcity Allowance	1 716 541	1 716 541	1 716 541	1 351 056	-21%	429 136	302 201	-30%
Shift Additional Remuneration	5 211 933	5 211 933	5 211 933	6 272 631	20%	1 302 981	2 028 650	56%
Structured	2 921 902	2 921 902	2 921 902	3 135 172	7%	730 474	969 107	33%
Unemployment Insurance	3 381 543	3 381 543	3 381 543	2 640 185	-22%	845 424	671 261	-21%
Totals	729 634 893	727 112 585	727 112 585	688 233 278	-5%	222 908 007	169 591 094	-24%

688 233 278 727 112 585

5

9. Withdrawals

Consolidated Quarterly Report for period 01/04/2026 to 30/06/2026				
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	8 094 803	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Director: Community and Protection Services
Monthly	VERSO Group Insurance and Sanlam Group Insurance	2 593 872	Group Insurance. S11(e) (ii)	Council
Ad Hoc		100 000 000	11	Accouting Officer (Municipal Manager)

2026

10. Cost Containment Reporting

	Cost Containment In - Year Report																
			Quarter 1			Quarter 2			Quarter 3			Quarter 4			YTD		
Measures	Original Budget	Amended Budget	Budget	Actual	Saving/ (Over spending)	Budget	Actual	Saving/ (Overspending)	Budget	Actual	Saving/ (Overspending)	Budget	Actual	Saving/ (Overspending)	Total YTD Budget	Total YTD Actual	Saving/ (Over spending)
Use of consultants	31 490 112	45 743 717	4 516 590	3 513 501	1 003 089	9 503 589	3 093 161	6 410 428	12 162 767	4 057 579	8 105 188	28 519 952	7 616 469	20 903 483	45 743 717	18 280 711	27 463 006
Vehicles used for political office - bearers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation, Travel and Incidental costs	16 646 681	17 191 181	4 161 694	268 062	3 893 632	4 096 453	6 661 254	- 2 564 801	4 542 432	3 384 890	1 157 542	4 396 616	3 683 769	712 847	17 191 181	13 997 975	3 193 206
Sponsorships, events and catering	5 360 019	14 395 335	1 263 808	3 786 620	- 2 522 812	5 818 118	5 815 529	2 589	3 269 412	2 377 854	891 558	4 206 720	716 542	3 490 178	14 395 335	12 696 544	1 698 791
Communication	15 147 259	16 072 259	2 937 727	1 944 395	993 332	3 736 144	3 802 672	- 66 528	3 474 799	2 935 790	539 009	5 815 134	4 391 041	1 424 093	16 072 259	13 073 899	2 998 360
Other related expenditure items	54 263 706	54 263 706	13 572 954	-	13 572 954	13 553 064	30 312 368	- 16 759 304	13 553 142	15 261 381	- 1 708 239	13 584 546	17 862 578	- 4 278 032	54 263 706	63 436 327	- 9 172 621
Grand Total	**122 907 777**	**147 666 198**	**26 452 773**	**9 512 578**	**16 940 195**	**36 707 368**	**49 684 984**	**- 12 977 616**	**37 002 552**	**28 017 494**	**8 985 058**	**56 522 968**	**34 270 400**	**22 252 568**	**147 666 198**	**121 485 456**	**26 180 742**

2026

Item for report	Description	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	Quarter 2		Saving/ (Overspending)	Quarter 3		Saving/ (Overspending)	Quarter 4		Saving/ (Overspending)	YTD		Saving/ (Overspending)
				Budget	Actual		Budget	Actual		Budget	Actual		Budget	Actual		Total YTD Budget	Total YTD Actual	
		442 380	482 380	138 000	63 048	74 952	133 250	93 500	39 750	12 500	54 450	41 950	198 630	93 454	105 176	482 380	304 452	177 928
		4 636 883	9 851 134	805 681	885 467	79 786	480 782	205 128	275 654	2 450 499	850 702	1 599 797	6 607 877	2 040 106	4 567 771	9 851 134	3 981 403	5 869 731
		112 200	282 200					1 890	1 890	2 000	169 745	167 745	280 200	34 344	245 856	282 200	205 980	76 220
		121 352	121 352							20 000	5 957	14 043	101 352	43 581	57 771	121 352	49 537	71 815
		9 829 087	15 296 789	1 460 227	227 723	1 232 504	6 004 461	473 416	5 531 045	3 466 842	402 231	3 064 611	7 116 730	1 069 277	6 047 453	15 296 789	2 172 647	13 124 142
		3 316 405	2 692 057	5 000	423 443	418 443	711 716	52 800	658 916	1 195 436	421 439	773 997	1 179 905	477 977	701 928	2 692 057	1 375 659	1 316 398
		2 759 295	2 729 295	679 522	592 268	87 254	327 500	268 442	59 058	795 550	279 520	516 030	926 723	386 725	539 998	2 729 295	1 526 955	1 202 340
		1 050 938	1 050 938		8 000	8 000		12 000	12 000	64 162	12 000	52 162	986 776	689 688	297 088	1 050 938	721 688	329 250
		2 927 400	2 927 400	641 250	194 468	446 782	641 250	338 544	302 706	647 917	893 160	245 243	996 983	117 253	879 730	2 927 400	1 543 425	1 383 975
		5 675 140	9 968 140	664 160	1 113 840	449 680	1 081 880	1 623 286	541 406	3 357 680	918 060	2 439 620	9 782 744	2 662 364	7 120 380	9 968 140	6 317 549	3 650 591
		619 032	342 032	122 750	5 244	117 506	122 750	24 155	98 595	150 181	50 315	99 866	342 032	1 701	340 331	342 032	81 416	260 616

2026

Item for report	Description	Original Budget	Amended Budget	Quarter 1 Budget	Quarter 1 Actual	Saving/ (Over spending)	Quarter 2 Budget	Quarter 2 Actual	Saving/ (Overspending)	Quarter 3 Budget	Quarter 3 Actual	Saving/ (Overspending)	Quarter 4 Budget	Quarter 4 Actual	Saving/ (Overspending)	YTD Total YTD Budget	YTD Total YTD Actual	Saving/ (Overspending)
		151 776	151 776	37 944		37 944	37 944	92 539	54 595	37 944	43 708	5 764	37 944	45 000	7 056	151 776	181 247	29 471
		324 799	324 799	81 201		81 201	81 201	120 000	38 799	81 201	90 000	8 799	81 196	75 000	6 196	324 799	285 000	39 799
		52 870	52 870	13 221		13 221	13 221	3 855	9 366	13 221	857	12 364	13 207	670	12 537	52 870	5 381	47 489
		13 817 354	13 817 354	3 454 344		3 454 344	3 454 344	5 407 133	1 952 789	3 454 344	2 716 668	737 676	3 454 322	2 988 815	465 507	13 817 354	11 112 616	2 704 738
		212 360	212 360	53 091		53 091	53 091	90 000	36 909	53 091	45 000	8 091	53 087	45 000	8 087	212 360	180 000	32 360
		21 205	21 205	5 301		5 301	5 301	83 978	78 677	5 301	41 989	36 688	5 302	41 989	36 687	21 205	167 957	146 752
		212 360	212 360	53 091		53 091	53 091	91 892	38 801	53 091	45 992	7 099	53 087	45 371	7 716	212 360	183 255	29 105
											24 000	24 000					24 000	24 000
		190 852	190 852	47 712		47 712	47 712	209 519	161 807	47 712	107 500	59 788	47 716	108 138	60 422	190 852	425 158	234 306
		212 794	212 794	53 199		53 199	53 199	133 017	79 818	53 199	37 897	15 302	53 197	84 960	31 763	212 794	255 874	43 080
		35 858	54 858	8 965		8 965	4 000	32 403	28 403	21 930	5 611	16 319	19 963	700	19 263	54 858	38 715	16 143
		481 539	602 539	120 387	107 149	13 238	124 000	143 566	19 566	235 386	61 836	173 550	128 072	41 868	86 204	602 539	354 420	248 119
		238 782	379 782	59 696	49 868	9 828	35 000	45 443	10 443	119 392	16 382	103 010	167 989	110 828	57 161	379 782	222 521	157 261
		402 554	411 054	100 639	66 613	34 026		63 264	63 264	201 278	111 039	90 239	109 137	66 835	42 302	411 054	307 751	103 303
		16 717	16 717	4 185	607	3 578		1 038	1 038	8 370	68	8 302	4 162	380	3 782	16 717	2 094	14 623
		36 456	34 944	9 114	414	8 700		4 794	4 794	18 228	2 883	15 345	7 602	2 013	5 589	34 944	10 104	24 840
		14 600	14 600	3 652		3 652				7 304		7 304	3 644		3 644	14 600		14 600
		223 805	480 317	55 952	43 412	12 540	134 349	138 812	4 463	131 440	33 458	97 982	156 989	26 202	130 787	480 317	241 884	238 433
		1 978 052	2 470 588	336 521	370 132	33 611	907 115	708 701	198 414	323 885	346 521	22 636	1 013 293	525 712	487 581	2 470 588	1 951 066	519 522
		465 939	455 939		177 747	177 747	15 000		15 000	167 444	1 640	165 804	273 495	102 969	170 526	455 939	282 356	173 583
		2 916 028	11 468 808	927 287	3 238 740	2 311 453	4 896 003	5 106 828	210 825	2 778 083	2 029 693	748 390	2 919 932	87 861	2 832 071	11 468 808	10 463 122	1 005 686
		2 928 720	2 928 720	336 177	522 785	186 608	505 278	758 983	253 705	673 579	474 553	199 026	1 413 686	785 261	628 425	2 928 720	2 541 581	387 139
		3 301 020	4 351 020	636 296	1 051 133	414 837	994 462	693 610	300 852	953 925	1 050 681	96 756	1 652 352	1 461 216	191 136	4 351 020	4 256 640	94 380
		2 294 250	2 164 250	646 749	203 919	442 830	646 749	512 213	134 536	581 470	359 797	221 673	289 282	390 183	100 901	2 164 250	1 466 111	698 139
		26 000	46 000	5 000		5 000	5 000		5 000	10 000		10 000	26 000	30 607	4 607	46 000	30 607	15 393
		3 190 232	3 190 232	797 565		797 565	797 565	1 112 692	315 127	797 565	545 510	252 055	797 537	582 498	215 039	3 190 232	2 240 700	949 532
		3 407 037	3 392 037	515 940	166 559	349 381	787 090	725 174	61 916	458 260	505 250	46 990	1 636 277	1 141 276	495 001	3 392 037	2 538 259	853 778
		30 600	30 600	18 200		18 200							12 400	9 440	2 960	30 600	9 440	21 160
		20 808	20 808	1 690		1 690				78		78	19 040		19 040	20 808		20 808
	79																	
		46 078 463	46 078 463	11 519 604		11 519 604	11 519 604	26 295 534	14 775 930	11 519 604	12 868 169	1 348 565	11 519 651	14 855 381	3 335 730	46 078 463	54 019 084	7 940 621
		5 211 933	5 211 933	1 302 984		1 302 984	1 302 984	2 625 747	1 322 763	1 302 984	1 618 234	315 250	1 302 981	2 028 650	725 669	5 211 933	6 272 631	1 060 698
		2 921 902	2 921 902	730 476		730 476	730 476	1 391 087	660 611	730 476	774 978	44 502	730 474	969 107	238 633	2 921 902	3 135 172	213 270
Grand Total		**122 907 777**	**147 666 198**	**26 452 773**	**9 512 578**	**16 940 195**	**36 707 368**	**49 684 984**	**- 12 977 616**	**37 002 552**	**28 017 494**	**8 985 058**	**56 522 968**	**34 270 400**	**22 252 568**	**147 666 198**	**121 485 456**	**26 180 742**

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	530 581	571 651	577 763	41 828	576 198	577 763	(1 565)	-0%	577 763
Service charges	1 465 254	1 662 304	1 704 804	134 512	1 494 300	1 704 804	(210 504)	-12%	1 704 804
Investment revenue	61 434	63 980	52 980	4 204	51 430	52 980	(1 550)	-3%	52 980
Transfers and subsidies - Operational	234 414	260 585	265 780	1 919	251 021	265 780	(14 759)	-6%	265 780
Other own revenue	331 943	310 802	317 802	27 454	342 809	317 802	25 008	8%	317 802
Total Revenue (excluding capital transfers and	2 623 625	2 869 321	2 919 127	209 917	2 715 758	2 919 127	(203 369)	-7%	2 919 127
Employee costs	667 075	729 635	727 113	56 692	688 233	727 113	(38 879)	-5%	727 113
Remuneration of Councillors	22 989	24 593	27 593	2 230	27 319	27 593	(274)	-1%	27 593
Depreciation and amortisation	206 752	225 960	225 960	52 851	234 364	225 960	8 404	4%	225 960
Interest	72 867	77 649	70 951	22 904	48 244	70 951	(22 707)	-32%	70 951
Inventory consumed and bulk purchases	856 759	928 091	997 679	77 991	844 431	997 679	(153 248)	-15%	997 679
Transfers and subsidies	17 868	22 631	14 048	743	10 034	14 048	(4 014)	-29%	14 048
Other expenditure	655 541	732 522	768 318	188 435	562 345	768 318	(205 973)	-27%	768 318
Total Expenditure	2 499 851	2 741 081	2 831 662	401 845	2 414 970	2 831 662	(416 692)	-15%	2 831 662
Surplus/(Deficit)	123 774	128 240	87 465	(191 928)	300 788	87 465	213 322	244%	87 465
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	96 121	13 956	72 815	96 121	(23 306)	-24%	96 121
Transfers and subsidies - capital (in-kind)	4 682	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	254 413	226 656	183 587	(177 972)	373 603	183 587	190 016	104%	183 587
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	254 413	226 656	183 587	(177 972)	373 603	183 587	190 016	104%	183 587
Capital expenditure & funds sources									
Capital expenditure	475 622	642 490	594 994	116 744	419 153	594 994	(175 841)	-30%	594 994
Capital transfers recognised	157 500	118 636	102 584	8 327	79 229	102 584	(23 354)	-23%	102 584
Borrowing	112 295	198 019	198 019	54 925	142 078	198 019	(55 942)	-28%	198 019
Internally generated funds	201 145	325 835	294 391	53 492	197 821	294 391	(96 570)	-33%	294 391
Total sources of capital funds	470 940	642 490	594 994	116 744	419 129	594 994	(175 866)	-30%	594 994
Financial position									
Total current assets	1 039 780	932 399	864 012		1 353 365				864 012
Total non current assets	6 178 998	7 047 276	6 999 781		6 791 775				6 999 781
Total current liabilities	556 625	498 267	427 337		474 131				427 337
Total non current liabilities	824 107	1 168 172	1 166 288		1 022 128				1 166 288
Community wealth/Equity	6 275 013	6 313 236	6 270 167		6 275 268				6 270 167
Cash flows									
Net cash from (used) operating	1 021 622	572 998	455 345	49 707	887 258	455 345	(431 914)	-95%	2 831 053
Net cash from (used) investing	(486 602)	(738 582)	(694 702)	(114 917)	(520 173)	694 702	1 214 875	175%	694 702
Net cash from (used) financing	–	135 804	135 804	(21 308)	(41 633)	135 804	177 437	131%	135 804
Cash/cash equivalents at the month/year end	1 863 617	649 027	575 254	–	2 085 572	1 964 657	(120 915)	-6%	5 421 678

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	116 643	8 699	7 655	7 616	6 332	5 409	33 948	211 672	397 974
Creditors Age Analysis									
Total Creditors	21 635	–	–	–	–	–	–	–	21 635

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		719 377	743 393	739 072	49 013	730 242	739 072	(8 830)	-1%	739 072
Executive and council		980	3 585	3 503	121	988	3 503	(2 515)	-72%	3 503
Finance and administration		718 398	739 808	735 569	48 893	729 255	735 569	(6 315)	-1%	735 569
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		230 780	248 319	248 870	10 416	255 180	248 870	6 310	3%	248 870
Community and social services		13 895	18 523	22 561	713	28 188	22 561	5 627	25%	22 561
Sport and recreation		778	809	780	(53)	1 113	780	333	43%	780
Public safety		196 820	188 885	189 460	5 652	208 503	189 460	19 042	10%	189 460
Housing		19 288	40 102	36 069	4 105	17 377	36 069	(18 692)	-52%	36 069
Health		–	–	–	–	–	–	–		–
Economic and environmental services		120 534	96 123	104 946	10 801	89 007	104 946	(15 938)	-15%	104 946
Planning and development		98 633	81 016	89 839	9 978	79 247	89 839	(10 592)	-12%	89 839
Road transport		21 370	13 547	13 547	816	9 593	13 547	(3 953)	-29%	13 547
Environmental protection		530	1 560	1 560	7	167	1 560	(1 393)	-89%	1 560
Trading services		1 683 572	1 879 901	1 922 361	153 642	1 714 144	1 922 361	(208 217)	-11%	1 922 361
Energy sources		1 135 871	1 326 497	1 351 497	109 294	1 143 041	1 351 497	(208 456)	-15%	1 351 497
Water management		245 639	236 747	249 247	24 823	259 469	249 247	10 222	4%	249 247
Waste water management		165 340	172 165	172 165	10 492	169 193	172 165	(2 972)	-2%	172 165
Waste management		136 723	144 492	149 452	9 034	142 440	149 452	(7 012)	-5%	149 452
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	2 754 264	2 967 736	3 015 249	223 872	2 788 573	3 015 249	(226 676)	-8%	3 015 249
Expenditure - Functional										
Governance and administration		367 220	397 039	401 777	41 102	329 358	401 777	(72 420)	-18%	401 777
Executive and council		32 505	39 693	42 915	3 483	39 601	42 915	(3 314)	-8%	42 915
Finance and administration		329 413	349 590	350 904	36 458	283 029	350 904	(67 875)	-19%	350 904
Internal audit		5 302	7 756	7 958	1 160	6 728	7 958	(1 230)	-15%	7 958
Community and public safety		535 232	639 347	652 235	54 310	436 259	652 235	(215 976)	-33%	652 235
Community and social services		29 809	57 081	58 497	5 936	50 682	58 497	(7 815)	-13%	58 497
Sport and recreation		73 303	81 539	81 050	10 328	71 214	81 050	(9 836)	-12%	81 050
Public safety		390 529	437 480	445 765	23 568	260 022	445 765	(185 743)	-42%	445 765
Housing		41 591	63 247	66 923	14 477	54 341	66 923	(12 582)	-19%	66 923
Health		–	–	–	–	–	–	–		–
Economic and environmental services		161 640	186 646	190 508	27 077	203 671	190 508	13 163	7%	190 508
Planning and development		78 879	87 905	90 568	8 015	88 778	90 568	(1 790)	-2%	90 568
Road transport		66 784	77 812	78 513	17 641	97 000	78 513	18 487	24%	78 513
Environmental protection		15 977	20 929	21 427	1 421	17 893	21 427	(3 534)	-16%	21 427
Trading services		1 435 758	1 518 048	1 587 142	279 357	1 445 683	1 587 142	(141 459)	-9%	1 587 142
Energy sources		900 255	960 718	1 030 602	94 213	881 280	1 030 602	(149 323)	-14%	1 030 602
Water management		174 987	185 692	178 778	100 979	214 880	178 778	36 102	20%	178 778
Waste water management		199 254	217 041	216 977	46 882	198 272	216 977	(18 705)	-9%	216 977
Waste management		161 262	154 598	160 785	37 282	151 251	160 785	(9 534)	-6%	160 785
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	2 499 851	2 741 081	2 831 662	401 845	2 414 970	2 831 662	(416 692)	-15%	2 831 662
Surplus/ (Deficit) for the year		254 413	226 656	183 587	(177 972)	373 603	183 587	190 016	104%	183 587

2

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) - Q4 Fourth Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	2 412	2 412	–	–	2 412	(2 412)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 291	51 760	55 266	5 681	37 392	55 266	(17 874)	-32,3%	55 266
Vote 3 - INFRASTRUCTURE SERVICES		1 783 478	1 962 772	2 006 515	162 861	1 783 052	2 006 515	(223 463)	-11,1%	2 006 515
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	214 396	6 318	237 885	214 396	23 489	11,0%	214 396
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 809	1 489	12 083	13 809	(1 726)	-12,5%	13 809
Vote 6 - FINANCIAL SERVICES		705 425	727 090	722 851	47 524	718 161	722 851	(4 690)	-0,6%	722 851
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	2 738 692	2 967 736	3 015 249	223 872	2 788 573	3 015 249	(226 676)	-7,5%	3 015 249
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	24 655	2 294	20 545	24 655	(4 109)	-16,7%	24 655
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 475	130 807	134 714	21 002	117 822	134 714	(16 892)	-12,5%	134 714
Vote 3 - INFRASTRUCTURE SERVICES		1 538 145	1 636 653	1 706 900	297 110	1 560 837	1 706 900	(146 062)	-8,6%	1 706 900
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 831	568 393	578 103	42 334	398 669	578 103	(179 434)	-31,0%	578 103
Vote 5 - CORPORATE SERVICES		195 730	236 952	238 980	21 467	176 879	238 980	(62 101)	-26,0%	238 980
Vote 6 - FINANCIAL SERVICES		149 804	144 583	148 310	17 698	140 276	148 310	(8 034)	-5,4%	148 310
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	2 499 713	2 741 081	2 831 662	401 905	2 415 030	2 831 662	(416 633)	-14,7%	2 831 662
Surplus/ (Deficit) for the year	2	238 979	226 656	183 587	(178 032)	373 544	183 587	189 957	103,5%	183 587

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		1 026 379	1 215 949	1 240 949	92 251	1 021 586	1 240 949	(219 363)	-18%	1 240 949
Service charges - Water		209 832	201 453	213 953	23 848	229 630	213 953	15 677	7%	213 953
Service charges - Waste Water Management		127 606	132 113	132 113	10 001	133 027	132 113	914	1%	132 113
Service charges - Waste management		101 437	112 789	117 789	8 412	110 058	117 789	(7 732)	-7%	117 789
Sale of Goods and Rendering of Services		39 900	25 591	32 591	6 397	37 536	32 591	4 945	15%	32 591
Agency services		3 817	3 961	3 961	447	4 186	3 961	224	6%	3 961
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		26 447	18 972	18 972	1 494	22 453	18 972	3 481	18%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	52 980	4 204	51 430	52 980	(1 550)	-3%	52 980
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		11 733	14 249	14 249	745	11 913	14 249	(2 336)	-16%	14 249
Licence and permits		7 896	8 754	8 754	643	8 081	8 754	(673)	-8%	8 754
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		50 025	59 231	59 231	16 864	61 567	59 231	2 336	4%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	577 763	41 828	576 198	577 763	(1 565)	0%	577 763
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		186 289	173 403	173 403	24	187 190	173 403	13 787	8%	173 403
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		234 414	260 585	265 780	1 919	251 021	265 780	(14 759)	-6%	265 780
Interest		4 522	3 426	3 426	394	4 018	3 426	592	17%	3 426
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	3 214	3 214	447	5 540	3 214	2 326	72%	3 214
Gains on disposal of Assets		2 317	–	–	–	325	–	325		–
Other Gains		(1 003)	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		2 623 625	2 869 321	2 919 127	209 917	2 715 758	2 919 127	–		2 919 127
Expenditure By Type										
Employee related costs		667 075	729 635	727 113	56 692	688 233	727 113	(38 879)	-5%	727 113
Remuneration of councillors		22 989	24 593	27 593	2 230	27 319	27 593	(274)	-1%	27 593
Bulk purchases - electricity		763 604	805 126	875 126	67 981	749 291	875 126	(125 835)	-14%	875 126
Inventory consumed		93 155	122 965	122 553	10 010	95 140	122 553	(27 413)	-22%	122 553
Debt impairment		24 479	77 289	(93 359)	–	–	(93 359)	93 359	-100%	(93 359)
Depreciation and amortisation		206 752	225 960	225 960	52 851	234 364	225 960	8 404	4%	225 960
Interest		72 867	77 649	70 951	22 904	48 244	70 951	(22 707)	-32%	70 951
Contracted services		283 689	328 381	362 332	34 423	257 701	362 332	(104 631)	-29%	362 332
Transfers and subsidies		17 868	22 631	14 048	743	10 034	14 048	(4 014)	-29%	14 048
Irrecoverable debts written off		176 955	126 724	274 163	135 270	135 660	274 163	(138 503)	-51%	274 163
Operational costs		161 887	199 498	224 552	18 742	168 984	224 552	(55 568)	-25%	224 552
Losses on Disposal of Assets		348	–	–	–	–	–	–		–
Other Losses		8 183	630	630	–	–	630	(630)	-100%	630
Total Expenditure		2 499 851	2 741 081	2 831 662	401 845	2 414 970	2 831 662	(416 692)	-15%	2 831 662
Surplus/(Deficit)		123 774	128 240	87 465	(191 928)	300 788	87 465	416 692	0	87 465
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	96 121	13 956	72 815	96 121	(23 306)	(0)	96 121
Transfers and subsidies - capital (in-kind)		4 682	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &		254 413	226 656	183 587	(177 972)	373 603	183 587			183 587
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		254 413	226 656	183 587	(177 972)	373 603	183 587			183 587
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		254 413	226 656	183 587	(177 972)	373 603	183 587			183 587
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		254 413	226 656	183 587	(177 972)	373 603	183 587			183 587

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth 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	(3)	89	100	(11)	-11%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	30 958	6 336	16 537	30 958	(14 421)	-47%	30 958
Vote 3 - INFRASTRUCTURE SERVICES		341 132	447 282	382 889	87 173	284 247	382 889	(98 643)	-26%	382 889
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	90 532	6 616	63 656	90 532	(26 876)	-30%	90 532
Vote 5 - CORPORATE SERVICES		43 743	50 920	31 664	5 507	20 654	31 664	(11 010)	-35%	31 664
Vote 6 - FINANCIAL SERVICES		9 320	600	827	18	511	827	(317)	-38%	827
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	456 488	595 400	536 971	105 647	385 694	536 971	(151 277)	-28%	536 971
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	264	–	264		–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 162	5 580	3 528	635	2 984	3 528	(544)	-15%	3 528
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	21 170	4 074	10 024	21 170	(11 146)	-53%	21 170
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	29 853	6 326	16 805	29 853	(13 047)	-44%	29 853
Vote 5 - CORPORATE SERVICES		64	–	–	–	–	–	–		–
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 473	63	3 382	3 473	(91)	-3%	3 473
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	58 023	11 097	33 459	58 023	(24 564)	-42%	58 023
Total Capital Expenditure	3	475 622	642 490	594 994	116 744	419 153	594 994	(175 841)	-30%	594 994
Capital Expenditure - Functional Classification										
Governance and administration		45 826	55 320	36 064	5 586	24 900	36 064	(11 164)	-31%	36 064
Executive and council		40	100	100	(3)	89	100	(11)	-11%	100
Finance and administration		45 786	55 220	35 964	5 588	24 811	35 964	(11 153)	-31%	35 964
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		69 497	106 629	141 941	14 584	91 343	141 941	(50 598)	-36%	141 941
Community and social services		24 173	56 631	75 942	5 555	50 625	75 942	(25 317)	-33%	75 942
Sport and recreation		12 117	10 093	16 499	820	12 307	16 499	(4 193)	-25%	16 499
Public safety		5 788	8 261	19 241	1 960	12 339	19 241	(6 902)	-36%	19 241
Housing		27 419	31 644	30 259	6 250	16 072	30 259	(14 186)	-47%	30 259
Health		–	–	–	–	–	–	–		–
Economic and environmental services		114 732	99 849	72 340	25 234	61 350	72 340	(10 990)	-15%	72 340
Planning and development		26 522	5 135	5 848	859	4 893	5 848	(955)	-16%	5 848
Road transport		85 532	94 464	66 242	24 359	56 237	66 242	(10 005)	-15%	66 242
Environmental protection		2 678	250	250	16	220	250	(30)	-12%	250
Trading services		245 568	380 693	344 650	71 341	241 560	344 650	(103 090)	-30%	344 650
Energy sources		73 910	126 332	142 170	49 137	103 909	142 170	(38 262)	-27%	142 170
Water management		73 254	148 159	116 255	13 406	84 025	116 255	(32 230)	-28%	116 255
Waste water management		59 260	87 200	55 034	4 772	41 961	55 034	(13 073)	-24%	55 034
Waste management		39 144	19 002	31 191	4 025	11 666	31 191	(19 524)	-63%	31 191
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	475 622	642 490	594 994	116 744	419 153	594 994	(175 841)	-30%	594 994
Funded by:										
National Government		95 420	63 693	63 693	2 373	53 621	63 693	(10 072)	-16%	63 693
Provincial Government		27 322	21 885	19 890	2 994	10 267	19 890	(9 624)	-48%	19 890
District Municipality		–	–	–	–	–	–	–		–
[redacted]										
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		34 759	33 057	19 000	2 960	15 342	19 000	(3 658)	-19%	19 000
Transfers recognised - capital		157 500	118 636	102 584	8 327	79 229	102 584	(23 354)	-23%	102 584
Borrowing	6	112 295	198 019	198 019	54 925	142 078	198 019	(55 942)	-28%	198 019
Internally generated funds		201 145	325 835	294 391	53 492	197 821	294 391	(96 570)	-33%	294 391
Total Capital Funding	7	470 940	642 490	594 994	116 744	419 129	594 994	(175 866)	-30%	594 994

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		549 503	649 027	562 897	645 149	562 897
Trade and other receivables from exchange transactions		260 328	223 917	216 407	69 918	216 407
Receivables from non-exchange transactions		91 604	15 459	44 745	261 792	44 745
Current portion of non-current receivables		–	–	–	–	–
Inventory		44 244	34 328	42 047	45 543	42 047
VAT		37 841	3 707	(8 045)	241 741	(8 045)
Other current assets		56 258	5 961	5 961	89 222	5 961
Total current assets		1 039 780	932 399	864 012	1 353 365	864 012
Non current assets						
Investments		–	–	–	–	–
Investment property		415 993	425 813	425 813	415 625	425 813
Property, plant and equipment		5 746 172	6 605 601	6 557 758	6 359 383	6 557 758
Biological assets		2 800	5 877	5 877	2 800	5 877
Living and non-living resources		–	–	348	–	348
Heritage assets		1 313	1 313	1 313	1 313	1 313
Intangible assets		4 398	4 074	4 074	4 333	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		6 178 998	7 047 276	6 999 781	6 791 775	6 999 781
TOTAL ASSETS		7 218 778	7 979 675	7 863 793	8 145 139	7 863 793
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		71 571	62 457	62 457	(153)	62 457
Consumer deposits		25 397	23 689	23 689	28 048	23 689
Trade and other payables from exchange transactions		316 423	334 833	300 938	107 518	300 938
Trade and other payables from non-exchange transactions		27 249	(4 638)	(26 865)	39 805	(26 865)
Provision		76 144	57 205	48 649	63 037	48 649
VAT		39 841	24 721	18 470	235 878	18 470
Other current liabilities		–	–	–	–	–
Total current liabilities		556 625	498 267	427 337	474 131	427 337
Non current liabilities						
Financial liabilities		443 131	775 285	775 285	641 150	775 285
Provision		176 222	161 010	160 669	176 223	160 669
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		204 754	231 878	230 335	204 754	230 335
Total non current liabilities		824 107	1 168 172	1 166 288	1 022 128	1 166 288
TOTAL LIABILITIES		1 380 732	1 666 439	1 593 625	1 496 259	1 593 625
NET ASSETS	2	5 838 046	6 313 236	6 270 167	6 648 880	6 270 167
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 939 293	5 950 789	5 878 281	5 939 547	5 878 281
Reserves and funds		335 720	362 447	391 886	335 721	391 886
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	6 275 013	6 313 236	6 270 167	6 275 268	6 270 167

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		1 149 536	548 788	554 656	116 431	1 071 704	554 656	517 048	93%	554 656
Service charges		1 270 229	1 858 920	1 903 096	164 263	1 345 395	1 903 096	(557 701)	-29%	1 903 096
Other revenue		114 956	230 996	236 346	15 396	100 798	236 346	(135 548)	-57%	236 346
Transfers and Subsidies - Operational		1 666	262 139	259 889	2	13 189	259 889	(246 699)	-95%	259 889
Transfers and Subsidies - Capital		8 002	98 415	89 921	–	91 862	89 921	1 941	2%	89 921
Interest		9 985	63 980	52 980	4 463	30 795	52 980	(22 185)	-42%	52 980
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1 532 752)	(2 405 393)	(2 556 697)	(250 849)	(1 766 485)	(2 556 697)	(790 212)	31%	(180 989)
Interest		–	(62 215)	(62 215)	–	–	(62 215)	(62 215)	100%	(62 215)
Transfers and Subsidies		–	(22 631)	(22 631)	–	–	(22 631)	(22 631)	100%	(22 631)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 021 622	572 998	455 345	49 707	887 258	455 345	(431 914)	-95%	2 831 053
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)	(694 702)	(114 917)	(520 173)	694 702	1 214 875	175%	694 702
NET CASH FROM/(USED) INVESTING ACTIVITIES		(486 602)	(738 582)	(694 702)	(114 917)	(520 173)	694 702	1 214 875	175%	694 702
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	198 019	198 019	–	–	198 019	(198 019)	-100%	198 019
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	(62 215)	(62 215)	(21 308)	(41 633)	(62 215)	(20 583)	33%	(62 215)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	135 804	135 804	(21 308)	(41 633)	135 804	177 437	131%	135 804
NET INCREASE/ (DECREASE) IN CASH HELD		535 020	(29 780)	(103 553)	(86 518)	325 453	1 285 851			3 661 559
Cash/cash equivalents at beginning:		1 328 597	678 807	678 807		1 760 119	678 807			1 760 119
Cash/cash equivalents at month/year end:		1 863 617	649 027	575 254		2 085 572	1 964 657			5 421 678

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	28 514	3 593	3 695	4 036	3 037	1 932	10 591	70 148	125 546	89 744	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	62 587	1 626	566	437	238	343	1 505	8 989	76 291	11 511	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	29 157	1 393	1 223	1 120	1 042	1 245	5 695	18 794	59 668	27 895	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	9 867	721	653	613	613	553	3 812	17 119	33 951	22 710	–	–
Receivables from Exchange Transactions - Waste Management	1600	7 874	918	873	844	835	816	6 038	26 873	45 070	35 406	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 127	233	230	225	218	219	1 363	8 010	11 625	10 035	–	–
Interest on Arrear Debtor Accounts	1810	113	134	172	233	245	245	2 294	51 917	55 353	54 933	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(22 596)	81	242	108	105	59	2 650	9 822	(9 531)	12 743	–	–
Total By Income Source	2000	116 643	8 699	7 655	7 616	6 332	5 409	33 948	211 672	397 974	264 977	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 647	1 413	631	500	376	357	3 841	8 266	20 031	13 339	–	–
Commercial	2300	44 958	914	534	621	396	444	2 760	37 753	88 379	41 973	–	–
Households	2400	59 746	6 136	6 165	6 130	5 378	4 496	25 655	154 391	268 098	196 050	–	–
Other	2500	7 291	237	324	365	183	112	1 693	11 262	21 466	13 615	–	–
Total By Customer Group	2600	116 643	8 699	7 655	7 616	6 332	5 409	33 948	211 672	397 974	264 977	–	–

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement – Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2025/26								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	10 303	–	–	–	–	–	–	–	10 303
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	11 332	–	–	–	–	–	–	–	11 332
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	21 635	–	–	–	–	–	–	–	21 635

2026

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth 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 3	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
A#9415		CALL ACCO	Deposits - Ba	No	Yes	7,00%	No	No	30/06/2025	86 625	530	–	–	87 155
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	107 279	670	–	–	107 949
A#2286		11M	Deposits - Ba	No	Yes	8,35%	No	No	24/02/2027	152 333	1 029	–	–	153 363
N#036		1Y	Deposits - Ba	No	Yes	8,65%	No	No	31/03/2025	–	–	–	–	–
N#037		10M	Deposits - Ba	No	Yes	7,90%	No	No	19/06/2026	106 168	390	(106 558)	–	(0)
N#038		1Y	Deposits - Ba	No	Yes	8,09%	No	No	25/07/2027	–	133	–		133
S#043		9M	Deposits - Ba	No	Yes	8,80%	No	No	10/092025	–	–	–	100 000	100 000
S#046		6M	Deposits - Ba	No	Yes	8,30%	No	No	17/11/2025	–	–	–	–	–
S#047		6M	Deposits - Ba	No	Yes	7.7%	No	No	21/09/2026	121 747	759	–	–	122 506
-		–								–	–	–	–	–
-		–								–	–	–	–	–
Municipality sub-total										574 153	3 512	(106 558)	100 000	571 106
TOTAL INVESTMENTS AND INTEREST	2									574 153	3 512	(106 558)	100 000	571 106

References

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	Actual	Actual	Budget	Variance	Variance	Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		221 280	239 166	239 166	–	236 695	239 166	2 471	1,0%	239 166
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	–	231 793	231 793	(0)	0,0%	231 793
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	–	3 202	3 202	–		3 202
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	1 700	1 700	–		1 700
Integrated Urban Development Grant		2 055	2 471	2 471	–	–	2 471	(2 471)	-100,0%	2 471
Provincial Government:		15 514	18 358	15 358	–	13 819	15 358	(1 539)	-10,0%	15 358
Community Library Service Grant		11 333	10 023	10 023	–	11 576	10 023	1 553	15,5%	10 023
Municipal Accreditation and Capacity Building Grant		249	–	–	–	–	–	–		–
Title Deeds Restoration Grant		364	1 162	1 162	–	1 070	1 162	(92)	-8,0%	1 162
Maintenance and Construction of Transport Infrastructure		380	335	335	–	335	335	–		335
Community Development Workers Operational Support Grant		38	38	38	–	38	38	–		38
RSEP/ VPUU		–	800	800	–	800	800	–		800
Human Settlements Development Grant		3 150	6 000	3 000	–	–	3 000	(3 000)	-100,0%	3 000
District Municipality:		1 319	100	850	100	350	850	(500)	-58,8%	850
Cape Winelands District Tourism Grant		–	100	100	100	100	100	–		100
Cape Winelands Distract Grant		–	–	500	–	–	500	(500)	-100,0%	500
CWDM Communinty Safety Grant		1 319	–	250	–	250	250	–		250
Other grant providers:		2 133	2 962	2 962	45	1 667	2 962	(1 295)	-43,7%	2 962
Departmental Agencies and Accounts		–	550	550	–	147	550	(403)	-73,2%	550
Foreign Government and International Organisations		–	2 412	2 412	–	859	2 412	(1 553)	-64,4%	2 412
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	150	–	150		–
Private Enterprises		2 133	–	–	45	511	–	511		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	240 246	260 585	258 335	145	252 530	258 335	(864)	-0,3%	258 335
Capital Transfers and Grants										
National Government:		80 802	73 247	73 247	–	75 718	73 247	2 471	3,4%	73 247
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 556	6 188	6 188	–	6 188	6 188	–		6 188
Municipal Disaster Relief Grant		6 000	–	–	–	–	–	–		–
Integrated Urban Development Grant		60 246	62 059	62 059	–	64 530	62 059	2 471	4,0%	62 059
Energy Efficiency and Demand Side Management Grant		5 000	5 000	5 000	–	5 000	5 000	–		5 000
Provincial Government:		24 231	25 168	16 674	–	11 032	16 674	(5 642)	-33,8%	16 674
K9 Unit (Resource Funding for Establishment and Support of K9)		–	–	400	–	400	400	–		400
Integrated Transport Planning		628	656	656	–	656	656	–		656
Human Settlements Development Grant		–	10 000	5 000	–	2 146	5 000	(2 854)	-57,1%	5 000
Development od Sport and Recreational Facilities		–	300	300	–	300	300	–		300
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 103	14 212	10 318	–	7 530	10 318	(2 788)	-27,0%	10 318
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	105 033	98 415	89 921	–	86 750	89 921	(3 171)	-3,5%	89 921
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	345 279	359 001	348 257	145	339 281	348 257	(4 035)	-1,2%	348 257

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

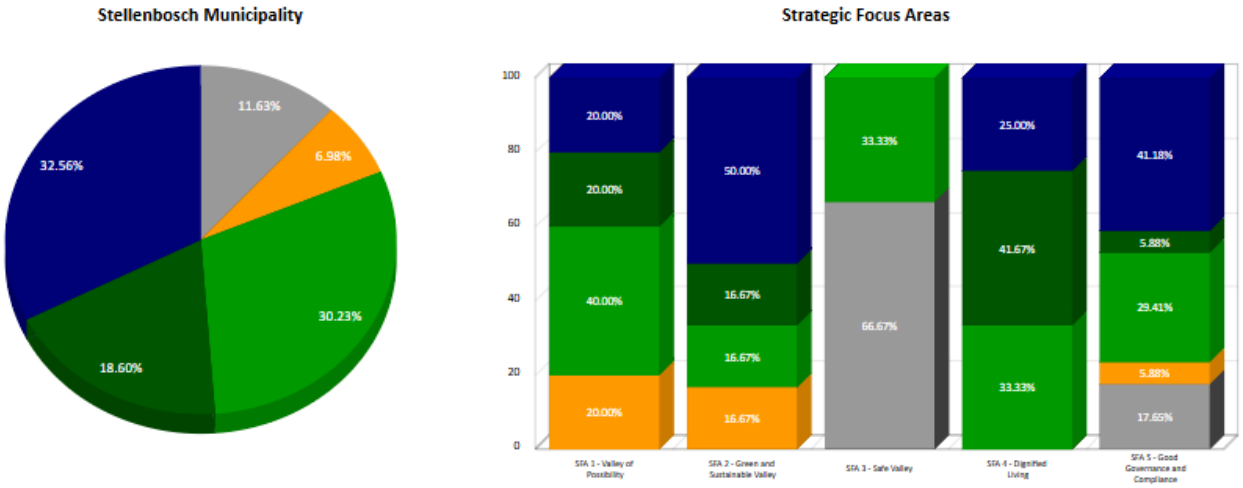
WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

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:		221 188	239 166	239 166	16 450	175 074	239 166	(64 092)	-26,8%	(239 166)
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	15 040	168 032	231 793	(63 761)	-27,5%	(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	608	3 202	3 202	–		(3 202)
Local Government Financial Management Grant [Schedule 5B]		1 509	1 700	1 700	802	1 370	1 700	(330)	-19,4%	(1 700)
Integrated Urban Development Grant		2 055	2 471	2 471	–	2 471	2 471	–		(2 471)
Provincial Government:		1 869	18 358	22 802	520	11 676	22 802	(11 125)	-48,8%	(22 802)
Community Library Service Grant		–	10 023	10 023	–	10 023	10 023	–		(10 023)
Municipal Accreditation and Capacity Building Grant		249	–	–	–	–	–	–		–
Title Deeds Restoration Grant		364	1 162	1 162	23	60	1 162	(1 103)	-94,9%	(1 162)
Maintenance and Construction of Transport Infrastructure		380	335	335	335	335	335	–		(335)
Community Development Workers Operational Support Grant		38	38	38	3	37	38	(1)	-3,0%	(38)
RSEP/ VPUU		–	800	800	43	331	800	(469)	-58,6%	(800)
Provincial Acceleration Grant		239	–	–	–	–	–	–		–
Human Settlements Development Grant		599	6 000	10 444	116	891	10 444	(9 553)	-91,5%	(10 444)
District Municipality:		92	100	850	–	155	850	(695)	-81,8%	(850)
Cape Winelands District Tourism Grant		92	100	100	–	80	100	(20)	-20,0%	(100)
Cape Winelands Distract Grant		–	–	500	–	–	500	(500)	-100,0%	(500)
CWDM Community Safety Grant		–	–	250	–	75	250	(175)	-70,0%	(250)
Other grant providers:		182	2 962	2 962	1 475	1 835	2 962	(1 127)	-38,1%	(2 962)
Departmental Agencies and Accounts		–	550	550	–	352	550	(198)	-36,1%	(550)
Foreign Government and International Organisations		–	2 412	2 412	1 475	1 475	2 412	(938)	-38,9%	(2 412)
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		67	–	–	–	–	–	–		–
Private Enterprises		115	–	–	–	9	–	9		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		223 331	260 585	265 780	18 445	188 740	265 780	(77 040)	-29,0%	(265 780)
Capital expenditure of Transfers and Grants										
National Government:		97 411	73 247	73 247	10 467	61 572	73 247	(11 675)	-15,9%	(73 247)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 556	6 188	6 188	1 084	6 014	6 188	(174)	-2,8%	(6 188)
Municipal Disaster Relief Grant		25 375	–	–	–	–	–	–		–
Integrated Urban Development Grant		60 246	62 059	62 059	8 366	54 161	62 059	(7 898)	-12,7%	(62 059)
Energy Efficiency and Demand Side Management Grant		2 234	5 000	5 000	1 016	1 397	5 000	(3 603)	-72,1%	(5 000)
Provincial Government:		25 779	25 168	22 874	6 334	13 607	22 874	(9 267)	-40,5%	(22 874)
K9 Unit (Resource Funding for Establishment and Support of K9)		–	–	400	–	–	400	(400)	-100,0%	(400)
Library Service : Conditional Grant		173	–	3 963	615	3 580	3 963	(383)	-9,7%	(3 963)
Human Settlements Development Grant		1 680	10 000	5 000	–	–	5 000	(5 000)	-100,0%	(5 000)
Development od Sport and Recreational Facilities		–	300	300	73	300	300	–		(300)
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 335	14 212	12 018	5 499	8 610	12 018	(3 409)	-28,4%	(12 018)
Integrated Transport Planning		628	656	656	86	656	656	–		(656)
RSEP/ VPUU		963	–	537	62	461	537	(76)	-14,2%	(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		123 190	98 415	96 121	16 800	75 179	96 121	(20 942)	-21,8%	(96 121)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		346 522	359 001	361 901	35 245	263 919	361 901	(97 982)	-27,1%	(361 901)

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2025/26, Q4 (01 April – 30 June 2026)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 4th Quarter **(01 April – 30 June 2026)** of the 2025/26 financial year.



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 Measured	5 (11.63%)	-	-	2 (66.67%)	-	3 (17.65%)
KPI Not Met	-	-	-	-	-	-
KPI Almost Met	3 (6.98%)	1 (20%)	1 (16.67%)	-	-	1 (5.88%)
KPI Met	13 (30.23%)	2 (40%)	1 (16.67%)	1 (33.33%)	4 (33.33%)	5 (29.41%)
KPI Well Met	8 (18.60%)	1 (20%)	1 (16.67%)	-	5 (41.67%)	1 (5.88%)
KPI Extremely Well Met	14 (32.56%)	1 (20%)	3 (50%)	-	3 (25%)	7 (41.18%)
Total:	43	5	6	3	12	17
	100%	11.63%	13.95%	6.98%	27.91%	39.53%

Table: 1 Overall performance for Quarter 4 (01 April – 30 June 2026) 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	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026					
							Target	Actual	R	Performance Comment	Corrective Measures
TL151	KPI002	Submission of the revised Economic Development Strategy to the Municipal Manager	Number of revised Economic Development Strategies submitted to the Municipal Manager ~~MayCo~~ by 30 June ~~31 May~~[1]	1	1	1	1	1	G	The revised Economic Development Strategy was submitted to the Municipal Manager on 30 June 2026.	
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	1 341	1 100	1 100	1 100	1 135	G2	The overperformance of 35 job opportunities, which equates to a 3.18% overperformance, is not seen as material overperformance and is due to the efficiencies in the current Expanded Public Works Programme (EPWP) system due to excellent liaison and proactive coordination between the Local Economic Development Section (Stellenbosch EPWP Lead Coordinator) and the various user departments.	
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	87.50%	80%	80%	80%	75%	O	3 / 4 x 100 = 75% Due to staffing capacity constraints, the development of a new internal application tracking and management system could only be finalised at the end of June 2026. The	The full implementation of the new internal application management and tracking system will commence on 15 July 2026. Improved staffing and management capacity is a

[1] KPI002: The target date of the deliverable was revised from 31 May to 30 June. The target date was revised in line with available resources to realistically achieve the planned target

SFA 1 - Valley of Possibility											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026				
							Target	Actual	R	Performance Comment	Corrective Measures
										testing of the new internal system then followed.	necessity given the continuous rise in new applications. The proposed new organisational structure for the Division: Development Management has been submitted and discussed with the Municipal Manager (MM) and is scheduled to be tabled at the internal organisational restructuring committees by 31 August 2026.
TL154	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMEs	14	4	21[2]	1	16	B	The overperformance is due to a strategic partnership between the municipality and the Start-Up Tribe.	The annual target for this key performance indicator (KPI) has been revised from 4 to 21. However, if the strategic partnership with the Start-Up Tribe continues, consideration should be given to upwardly adjusting the annual and quarterly targets moving forward. This consideration will be done in the next round of KPI target discussions to be held during November 2026.
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	1	1	1	G	The revised Housing Pipeline (document) was submitted to the Mayoral Committee (Mayco) agenda on 11 May 2026. The revised Housing Pipeline was tabled at the Mayco meeting on 20 May 2026, where it was recommended for approval to the Council. The document was then approved by the	

[2] KPI005: The target for quarter 1 was adjusted upwards to accommodate the overachievement of the target. The target must be realistic, and any dramatic changes in actual results should be considered when revising the target

SFA 1 - Valley of Possibility											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026				
							Target	Actual	R	Performance Comment	Corrective Measures
										Council at a Council Meeting held on 27 May 2026.	

Summary of Results: SFA 1 - Valley of Possibility

N/A	KPI Not Yet Measured	0
R	KPI Not Met	0
O	KPI Almost Met	1
G	KPI Met	2
G2	KPI Well Met	1
B	KPI Extremely Well Met	1
Total KPIs		**5**

13.2 SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026				
							Target	Actual	R	Performance Comment	Corrective Measures
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	1	1	2	B	Two external audits of the Stellenbosch Municipal Waste Disposal Facilities were conducted during the 2025/26 financial year. One was conducted during November 2025, and one during April 2026.	
TL159	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	2	1	10	B	It is a national imperative that all municipalities urgently divert both organic and recyclable waste from landfills. Consequently, the municipality expedited initiatives to reduce waste to facilitate this process.	
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	87.41%	75%	75%	75%	77.20%	G2	359 / 465 x 100 = 77.20%. The overperformance of this target was a result of the improved management of the building plan application process.	Due to staff capacity constraints, the municipality is cautious about the future sustainability of consistently achieving this target, despite the positive performance on this indicator. The overperformance in recent quarters has led to evident strain among the current staff. Consequently, to maintain this level of performance in the future, the personnel capacity constraints of the Building Development Management Section must be addressed.
TL161	KP022	Wastewater quality measured ito 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	58.74%	70%	70%	70%	68%	O	April 2026, 73%; May 2026, 71%; and June 2026, 60% / 3 = 68% (average) Wastewater compliance is measured by special limits at some plants, which the municipality is trying to have the	The operation of three facilities will be supervised by a new service provider from 01 July 2026. A new tender is also being prepared for the next three years and is anticipated to be awarded by 31 December 2026.

SFA 2 - Green and Sustainable Valley											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026				
							Target	Actual	R	Performance Comment	Corrective Measures
										Department of Water and Sanitation reduce to general limits. Thus, it is reflected as underperformance even though the general limit indicators were achieved.	
TL162	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	37.06%	20%	20%	20%	31.98%	B	7 687 tonnes of green organic waste were diverted from the landfill during the 2025/26 financial year. Diversion Calculation: Total Organic Waste Generated: 24 038 tonnes Organic Waste Diverted: 7 687 tonnes Percentage diverted: 7 687 / 24 038 x 100 = 31.98%	
TL193	KPI009	Upgrading of the telemetry SCADA at the Franschhoek intake substation[3] ~~Construction of a new intake substation in the Dwarsriver Valley~~	Number of telemetry SCADAs upgraded at the Franschhoek intake substation by 30 June ~~Number of new intake substations constructed in the Dwarsriver Valley by 30 June~~	New KPI	1	1	1	1	G	The telemetry SCADA upgrade at the Franschhoek intake substation was completed on 29 June 2026.	

[3] KPI009: The indicator wording was revised to indicate the specific deliverable

Summary of Results: SFA 2 - Green and Sustainable Valley

N/A	KPI Not Yet Measured	0
R	KPI Not Met	0
O	KPI Almost Met	1
G	KPI Met	1
G2	KPI Well Met	1
B	KPI Extremely Well Met	3
Total KPIs		**6**

13.3 SFA 3 - Safe Valley

SFA 3 - Safe Valley												
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026					
							Target	Actual	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	1	1	0	0	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	1	1	1	1	G	The revised Safety and Security Strategy was submitted to the Municipal Manager on 17 April 2026.	
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	1	1	0	0	N/A		

Summary of Results: SFA 3 - Safe Valley

N/A	KPI Not Yet Measured	2
R	KPI Not Met	0
O	KPI Almost Met	0
G	KPI Met	1
G2	KPI Well Met	0
B	KPI Extremely Well Met	0
Total KPIs		3

13.4 SFA 4 - Dignified Living

SFA 4 - Dignified Living												
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026					
							Target	Actual	R	Performance Comment	Corrective Measures
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	46	30	20[4]	20	56	B	Waterborne toilet facilities provided in Klapmuts, 20; Kayamandi Zone L, 8; Kayamandi Zone O, 6; and in Watergang, 22.	
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%	100%	G	5 748 / 5 748 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	5.61%	<9%	<9%	<9%	4.29%	B	321658 843.65kWh – 307 856 748.50kWh = 13 802 095.05kWh / 321 658 843.65kWh x 100 = 4.29% The continuous improvements made to the electricity network are yielding positive results, as well as the removal and replacement of non-functioning meters.	
TL169	KPI030	Water quality measured quarterly ito the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	93.57%	90%	90%	90%	95.80%	G2	April 2026, 94.90%; May 2026, 95.60%; and June 2026, 96.90% 287.40 / 3 = 95.80% The municipality's achievement in water quality has been consistent year on year and in the same order of magnitude.	
TL170	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	31.20%	<25%	<25%	<25%	19.70%	B	13 435kL – (9 320kL + 1 472kL) / 13 435kL x 100 = 19.70%	

[4] KPI028: The target was revised in line with available resources to realistically achieve the planned target. The construction of the waterborne toilet facilities is scheduled to commence in May 2026

SFA 4 - Dignified Living												
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026					
							Target	Actual	R	Performance Comment	Corrective Measures	
										The municipality has successfully implemented its pipe replacement programme and has also seen a reduction in residents' usage due to the water restrictions in place at the end of the financial year. Several water leaks were also repaired during the 2025/26 financial year.		
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%	100%	G	5 748 / 5 748 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%	100%	G	5 748 / 5 748 x 100 = 100%		
TL173	KPI035	Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic sanitation, measured quarterly	100%	100%	100%	100%	100%	G	5 748 / 5 748 x 100 = 100%		
TL174	KPI036	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	27 486	27 000	27 000	27 000	28 731	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	27 486	27 000	27 000	27 000	28 731	G2			
TL176	KPI038	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to	27 486	27 000	27 000	27 000	28 731	G2			

SFA 4 - Dignified Living											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026				
							Target	Actual	R	Performance Comment	Corrective Measures
			refuse removal, measured quarterly								
TL177	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	27 486	27 000	27 000	27 000	28 731	G2		

Summary of Results: SFA 4 - Dignified Living

N/A	KPI Not Yet Measured	0
R	KPI Not Met	0
O	KPI Almost Met	0
G	KPI Met	4
G2	KPI Well Met	5
B	KPI Extremely Well Met	3
Total KPIs		**12**

13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026				
							Target	Actual	R	Performance Comment	Corrective Measures
TL147	KPI059	Submission of the revised Communication Policy to the MayCo	Number of revised Communication Policies submitted to the MayCo by 31 May	0	1	1	1	1	G	The revised Communication Policy was submitted to the Mayoral Committee (MayCo) on 17 October 2025 and was approved by the Council on 23 October 2025.	
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	75%	50%	50%	50%	50%	G	3 / 6 x 100 = 50%	
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	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	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	0	1	1	1	1	G	The revised Sewer Master Plan was submitted to the Municipal Manager on 29 June 2026.	
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 30 June	1	1	1	1	1	G	The updated CITP 2023 - 2028 was submitted to the Municipal Manager on 28 June 2026.	
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	3.02	2	2	2	3.67	B	(R645 148 745 – R19 277 876) / (R2 044 946 506.70 / 12)) = 3.67 months	The annual financial statements for the financial period 01 July 2025 to 30 June 2026 are currently being prepared by the Office of the Chief Financial Officer (CFO) in accordance with Section 126

SFA 5 - Good Governance and Compliance											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026				
							Target	Actual	R	Performance Comment	Corrective Measures
			Operational Expenditure excluding (Depreciation)								(1)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA). It is crucial to note that the information contained in this report is preliminary and may not be a precise representation of the municipality's financial status. This is because year-end journals and processes that have yet to be finalised will significantly impact the municipality's financial position.
TL179	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	97.21%	96%	96%	96%	96.44%	G2	((R490 855 207.11 + R2 216 338 526.22 - R10 691 884.67 - R422 081 831.02 -R147 368 033.35) / (R2 216 338 526.22 - R10 691 884.67)) 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	89.29%	90%	90%	90%	70.39%	O	(R418 820 967.70 / R594 994 274) x 100 = 70.39%	The annual financial statements for the financial period 01 July 2025 to 30 June 2026 are currently being prepared by the Office of the Chief Financial Officer (CFO) in accordance with Section 126 (1)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA). It is crucial to note that the information contained in this report is preliminary and may not be a precise representation of the municipality's financial status. This is because year-end journals and processes that have yet to be finalised will significantly impact the municipality's financial position.

SFA 5 - Good Governance and Compliance												
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026					
							Target	Actual	R	Performance Comment	Corrective Measures
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 spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x 100), measured by 30 June	0.82%	0.20%	0.20%	0.20%	1.07%	B	(R8 099 550 / R754 228 312) x 100 = 1.07% The municipality was awarded Local Government Sector Education and Training Authority (LGSETA) bursaries. In addition, R500 000 was also allocated towards the employee bursaries, which led to the overperformance.	
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	36.22%	15%	15%	15%	36.75%	B	(R2 715 758 077.97 – R251 020 875.65) / R67 076 709.38 = 36.75% By implementing prudent budgeting and maintaining fiscal discipline, the municipality is better positioned for long-term financial health, laying a stable foundation for future growth and development.	
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	24.59%	27%	27%	27%	19.78%	B	(R422 081 831 / R2 133 387 903) = 19.78% By implementing prudent budgeting and maintaining fiscal discipline, the municipality is better positioned for long-term financial health, laying a stable foundation for future growth and development.	
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	0	0	N/A		
TL185	KPI051	Submission of the revised Information and Communication Technology (ICT) Backup Disaster	Number of revised ICT Backup Disaster Recovery Plans submitted to the ICT	1	1	1	0	1	B	The ICT Backup Disaster Recovery Plan was presented at the ICT	

SFA 5 - Good Governance and Compliance												
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Past Year Performance (Baseline)	Original Annual Target	Revised Annual Target	01 April – 30 June 2026					
							Target	Actual	R	Performance Comment	Corrective Measures
		Recovery Plan to the ICT Steering Committee	Steering Committee by 31 March							Steering Committee meeting on 21 May 2026.	
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	1	0	1	B	The revised Strategic ICT Plan was submitted to the ICT Steering Committee on 21 May 2026.	
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	1	1	1	G	The revised Risk-Based Audit Plan was submitted to APAC on 29 May 2026 and approved.	
TL188	KPI050	Submission of the revised Strategic Risk Register (SRR) to the Ethics, Risk, and Fraud Management Committee[5] ~~Risk Management Committee~~	Number of revised SRRs submitted to the Ethics, Risk, and Fraud Management Committee ~~Risk Management Committee~~ by 30 June	1	1	1	1	4	B	The revised SRR was submitted to the Ethics, Risk, and Fraud Management Committee at four meetings during the 2025/26 financial year. (Meetings were held on 21 August and 21 October 2025, and 24 February and 21 May 2026.)	
~~TL189~~	~~KPI056~~	~~Submission of the revised Electrical Master Plan to the Council~~[6]	~~Number of revised Electrical Master Plans submitted to the Council by 30 June~~	~~0~~	~~1~~	~~1~~	~~1~~	n/a		The KPI has been removed as it was achieved in the previous year. The Electrical Master Plan is revised once every five years.	n/a

[5] KPI050: The indicator wording was revised to be in line with the correct committee's name
[6] KPI056: The KPI has been removed as it was achieved in the previous year. The Electrical Master Plan is revised once every five years

Summary of Results: SFA 5 - Good Governance and Compliance

N/A	KPI Not Yet Measured	3
R	KPI Not Met	0
O	KPI Almost Met	1
G	KPI Met	5
G2	KPI Well Met	1
B	KPI Extremely Well Met	7
Total KPIs		**17**