



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT DECEMBER 2025

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for December 2025 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of December 2025.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 15 January 2026

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

Table of Contents

1. Recommendations	3
2. Executive Summary	4
3. Operating Revenue	9
4. Operating Expenditure	13
5. Capital Expenditure	21
6. Supporting Documentation.....	29
Debtors Age Analysis.....	29
Creditors Age Analysis	29
7 Investments.....	30
8 Borrowings.....	32
9 Allocations and grant receipts and expenditure	33
10 Employee Benefits	36
11 Councillor Allowances and Employee Benefits	37
12 Projections for the rest of the Financial Year.....	38

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

1. Recommendations

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

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

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 2025/26 budget progress/implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	642 490 175	2 741 080 854	2 869 321 198
Adjustment Budget	677 608 824	2 748 524 997	2 876 765 341
Plan to Date (SDBIP)	314 208 933	1 164 609 567	1 217 427 908
Actual	171 850 247	1 092 977 616	1 358 048 280
Variance to SDBIP	(142 358 686)	(71 631 951)	140 620 372
Year to date % Variance to SDBIP	-45,31%	-6,15%	11,55%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	530 581	571 651	571 651	40 642	324 344	295 268	29 076	10%	571 651
Service charges	1 465 254	1 662 304	1 662 304	123 164	702 454	667 873	34 580	5%	1 662 304
Investment revenue	61 434	63 980	63 980	3 985	26 488	31 990	(5 502)	-17%	63 980
Transfers and subsidies - Operational	234 414	260 585	268 030	84 228	181 540	132 414	49 126	37%	268 030
Other own revenue	333 429	310 802	310 802	72 168	123 223	89 883	33 340	37%	310 802
Total Revenue (excluding capital transfers and	2 625 112	2 869 321	2 876 765	324 186	1 358 048	1 217 428	140 620	12%	2 876 765
Employee costs	667 940	729 635	729 635	350 781	350 780	340 418	10 362	3%	729 635
Remuneration of Councillors	22 989	24 593	24 593	7 655	11 457	12 297	(840)	-7%	24 593
Depreciation and amortisation	205 229	225 960	225 960	-	82 099	112 980	(30 881)	-27%	225 960
Interest	72 867	77 649	77 649	25 340	25 340	32 352	(7 012)	-22%	77 649
Inventory consumed and bulk purchases	857 552	928 091	924 861	67 198	416 161	454 444	(38 283)	-8%	924 861
Transfers and subsidies	17 868	22 631	14 048	552	5 273	6 261	(988)	-16%	14 048
Other expenditure	654 789	732 522	751 779	47 005	201 868	205 858	(3 990)	-2%	751 779
Total Expenditure	2 499 234	2 741 081	2 748 525	498 531	1 092 978	1 164 610	(71 632)	-6%	2 748 525
Surplus/(Deficit)	125 878	128 240	128 240	(174 345)	265 071	52 818	212 252	402%	128 240
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	100 653	9 291	37 832	59 894	(22 063)	-37%	100 653
Transfers and subsidies - capital (in-kind)	4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	256 517	226 656	228 893	(165 054)	302 902	112 713	190 190	169%	228 893
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	256 517	226 656	228 893	(165 054)	302 902	112 713	190 190	169%	228 893
Capital expenditure & funds sources									
Capital expenditure	473 053	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609
Capital transfers recognised	157 500	118 536	121 055	10 822	49 002	75 559	(26 557)	-35%	121 055
Borrowing	109 725	198 019	198 019	7 203	24 291	83 342	(59 052)	-71%	198 019
Internally generated funds	201 145	325 835	358 534	23 596	98 557	155 307	(56 750)	-37%	358 534
Total sources of capital funds	468 371	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609
Financial position									
Total current assets	1 048 614	932 399	900 442		1 140 468				900 442
Total non current assets	6 178 786	7 047 276	7 082 395		6 689 376				7 082 395
Total current liabilities	562 293	498 267	499 191		435 960				499 191
Total non current liabilities	824 107	1 168 172	1 168 172		824 107				1 168 172
Community wealth/Equity	6 277 967	6 313 236	6 315 474		6 266 866				6 315 474
Cash flows									
Net cash from (used) operating	1 022 487	572 998	579 423	447 032	1 040 472	182 114	(858 359)	-471%	2 803 827
Net cash from (used) investing	(486 602)	(738 582)	(779 037)	(46 446)	(265 714)	362 499	628 213	173%	779 037
Net cash from (used) financing	-	198 019	198 019	-	-	-	-	-	198 019
Cash/cash equivalents at the month/year end	1 864 481	711 243	677 212	-	2 531 854	1 223 419	(1 308 435)	-107%	5 537 980
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	87 778	8 350	-	22 598	-	6 977	44 590	314 760	485 053
Creditors Age Analysis									
Total Creditors	27 748	-	-	-	-	-	-	-	27 748

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		720 352	743 393	743 393	72 508	421 257	380 766	40 491	11%	743 393
Executive and council		980	3 585	3 585	102	246	1 640	(1 394)	-85%	3 585
Finance and administration		719 372	739 808	739 808	72 405	421 011	379 126	41 885	11%	739 808
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		230 780	248 319	256 180	71 772	85 892	65 138	20 754	32%	256 180
Community and social services		13 895	18 523	18 523	6 211	7 968	8 492	(524)	-6%	18 523
Sport and recreation		778	809	809	289	386	132	254	192%	809
Public safety		196 820	188 885	188 885	64 260	71 575	39 856	31 718	80%	188 885
Housing		19 288	40 102	47 963	1 013	5 964	16 659	(10 695)	-64%	47 963
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		120 534	96 123	97 944	11 513	52 897	63 091	(10 194)	-16%	97 944
Planning and development		98 633	81 016	82 837	11 043	50 202	56 761	(6 559)	-12%	82 837
Road transport		21 370	13 547	13 547	468	2 609	6 240	(3 631)	-58%	13 547
Environmental protection		530	1 560	1 560	2	86	90	(4)	-5%	1 560
Trading services		1 684 085	1 879 901	1 879 901	177 684	835 834	768 327	67 506	9%	1 879 901
Energy sources		1 135 871	1 326 497	1 326 497	113 411	567 719	526 360	41 359	8%	1 326 497
Water management		246 151	236 747	236 747	26 469	91 859	93 226	(1 367)	-1%	236 747
Waste water management		165 340	172 165	172 165	20 443	76 737	17 984	59 753	23%	172 165
Waste management		136 723	144 492	144 492	17 361	81 535	72 004	9 531	13%	144 492
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 755 751	2 967 736	2 977 418	333 477	1 395 880	1 277 322	118 558	9%	2 977 418
Expenditure - Functional										
Governance and administration		368 083	397 039	397 039	34 773	169 164	161 125	8 040	5%	397 039
Executive and council		32 505	39 693	39 778	10 950	16 676	18 056	(1 381)	-8%	39 778
Finance and administration		330 276	349 590	349 505	20 949	149 460	140 290	9 170	7%	349 505
Internal audit		5 302	7 756	7 756	2 875	3 028	2 778	250	9%	7 756
Community and public safety		532 918	639 347	645 500	152 327	209 908	201 182	8 726	4%	645 500
Community and social services		29 016	57 081	57 081	18 341	24 821	26 752	(1 931)	-7%	57 081
Sport and recreation		73 303	81 539	81 036	26 539	30 281	38 589	(8 308)	-22%	81 036
Public safety		389 008	437 480	437 983	91 909	134 687	107 650	27 036	25%	437 983
Housing		41 591	63 247	69 399	15 538	20 119	28 191	(8 072)	-29%	69 399
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		161 639	186 646	188 327	68 805	88 857	86 377	2 481	3%	188 327
Planning and development		78 879	87 905	89 586	40 901	49 126	43 093	6 033	14%	89 586
Road transport		66 783	77 812	77 812	21 959	31 590	33 877	(2 288)	-7%	77 812
Environmental protection		15 977	20 929	20 929	5 945	8 142	9 406	(1 264)	-13%	20 929
Trading services		1 436 593	1 518 048	1 517 659	242 625	625 048	715 926	(90 878)	-13%	1 517 659
Energy sources		901 048	960 718	960 718	98 512	424 428	470 027	(45 599)	-10%	960 718
Water management		175 030	185 692	185 692	37 211	57 071	81 662	(24 592)	-30%	185 692
Waste water management		199 254	217 041	217 041	66 890	85 268	107 162	(21 894)	-20%	217 041
Waste management		161 262	154 598	154 209	40 011	58 281	57 075	1 206	2%	154 209
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 499 234	2 741 081	2 748 525	498 531	1 092 978	1 164 610	(71 632)	-6%	2 748 525
Surplus/ (Deficit) for the year		256 517	226 656	228 893	(165 054)	302 902	112 713	190 190	169%	228 893

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

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	-	2 412	2 412	-	-	1 206	(1 206)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 804	51 760	60 158	2 464	19 519	23 111	(3 592)	-15,5%	60 158
Vote 3 - INFRASTRUCTURE SERVICES		1 794 294	1 962 772	1 964 055	187 743	875 089	824 876	50 214	6,1%	1 964 055
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	209 812	70 762	80 014	48 570	31 444	64,7%	209 812
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 891	793	6 254	4 266	1 987	46,6%	13 891
Vote 6 - FINANCIAL SERVICES		706 399	727 090	727 090	71 715	415 003	375 293	39 710	10,6%	727 090
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 750 995	2 967 736	2 977 418	333 477	1 395 880	1 277 322	118 558	9,3%	2 977 418
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	16 728	23 693	23 693	8 719	9 687	9 712	(25)	-0,3%	23 693
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 613	130 807	136 968	41 906	53 198	61 422	(8 224)	-13,4%	136 968
Vote 3 - INFRASTRUCTURE SERVICES		1 537 458	1 636 653	1 637 936	272 320	673 431	768 144	(94 714)	-12,3%	1 637 936
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 038	568 393	568 393	143 877	191 107	168 052	23 056	13,7%	568 393
Vote 5 - CORPORATE SERVICES		196 593	236 952	236 952	55 190	88 483	82 002	6 481	7,9%	236 952
Vote 6 - FINANCIAL SERVICES		149 803	144 583	144 583	(23 482)	77 072	75 278	1 793	2,4%	144 583
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 499 234	2 741 081	2 748 525	498 531	1 092 978	1 164 610	(71 632)	-6,2%	2 748 525
Surplus/ (Deficit) for the year	2	251 761	226 656	228 893	(165 054)	302 902	112 713	190 190	168,7%	228 893

Table C3: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure by municipal vote. The municipal directorates are Municipal Manager; Planning and Development Services; Community and Protection Services; Infrastructure Services; Corporate Services; and Financial Services. The operating expenditure budget is approved by council on the municipal vote level.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		1 026 379	1 215 949	1 215 949	83 572	498 303	477 237	21 066	4%	1 215 949
Service charges - Water		209 832	201 453	201 453	20 564	73 933	76 904	(2 972)	-4%	201 453
Service charges - Waste Water Management		127 606	132 113	132 113	10 651	70 544	57 710	12 834	22%	132 113
Service charges - Waste management		101 437	112 789	112 789	8 377	59 674	56 022	3 652	7%	112 789
Sale of Goods and Rendering of Services		39 900	25 591	25 591	2 806	21 995	10 390	11 605	112%	25 591
Agency services		3 817	3 961	3 961	130	1 891	1 572	318	20%	3 961
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 447	18 972	18 972	1 814	11 193	9 759	1 434	15%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	63 980	3 985	26 488	31 990	(5 502)	-17%	63 980
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 733	14 249	14 249	729	4 952	5 079	(127)	-3%	14 249
Licence and permits		7 896	8 754	8 754	280	3 469	3 814	(345)	-9%	8 754
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		50 025	59 231	59 231	2 605	12 061	23 014	(10 953)	-48%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	571 651	40 642	324 344	295 268	29 076	10%	571 651
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		187 263	173 403	173 403	62 996	63 139	32 432	30 707	95%	173 403
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		234 414	260 585	268 030	84 228	181 540	132 414	49 126	37%	268 030
Interest		4 522	3 426	3 426	372	1 685	2 082	(397)	-19%	3 426
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 214	3 214	435	2 839	1 741	1 098	63%	3 214
Gains on disposal of Assets		2 317	-	-	-	-	-	-	-	-
Other Gains		(491)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure By Type)		2 625 112	2 869 321	2 876 765	324 186	1 358 048	1 217 428	-		2 876 765
Expenditure By Type										
Employee related costs		667 940	729 635	729 635	350 781	350 780	340 418	10 362	3%	729 635
Remuneration of councillors		22 989	24 593	24 593	7 655	11 457	12 297	(840)	-7%	24 593
Bulk purchases - electricity		764 398	805 126	805 126	59 517	377 048	402 563	(25 514)	-6%	805 126
Inventory consumed		93 155	122 965	119 735	7 682	39 113	51 881	(12 769)	-25%	119 735
Debt impairment		24 479	77 289	77 289	-	-	-	-	-	77 289
Depreciation and amortisation		205 229	225 960	225 960	-	82 099	112 980	(30 881)	-27%	225 960
Interest		72 867	77 649	77 649	25 340	25 340	32 352	(7 012)	-22%	77 649
Contracted services		283 732	328 381	343 682	25 613	105 312	113 207	(7 896)	-7%	343 682
Transfers and subsidies		17 868	22 631	14 048	552	5 273	6 261	(988)	-16%	14 048
Irrecoverable debts written off		176 955	126 724	126 724	363	385	-	385	-	126 724
Operational costs		161 092	199 498	203 455	21 028	96 171	92 651	3 521	4%	203 455
Losses on Disposal of Assets		348	-	-	-	-	-	-	-	-
Other Losses		8 183	630	630	-	-	-	-	-	630
Total Expenditure		2 499 234	2 741 081	2 748 525	498 531	1 092 978	1 164 610	(71 632)	-6%	2 748 525
Surplus/(Deficit)		125 878	128 240	128 240	(174 345)	265 071	52 818	71 632	0	128 240
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	100 653	9 291	37 832	59 894	(22 063)	(0)	100 653
Transfers and subsidies - capital (in-kind)		4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		256 517	226 656	228 893	(165 054)	302 902	112 713			228 893
Surplus/(Deficit) after income tax		256 517	226 656	228 893	(165 054)	302 902	112 713			228 893
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		256 517	226 656	228 893	(165 054)	302 902	112 713			228 893
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		256 517	226 656	228 893	(165 054)	302 902	112 713			228 893

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

3. Operating Revenue

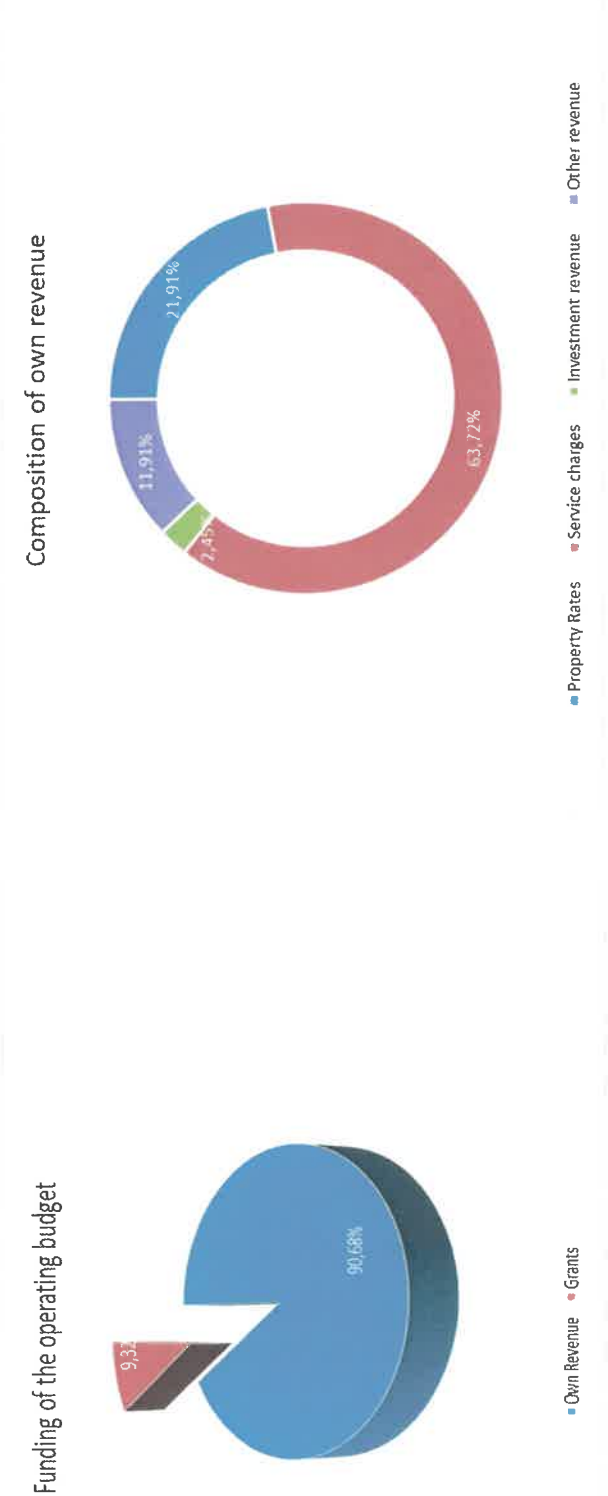
The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 31 December 2025. It should be noted that the figures relate to billed revenue and not cash collected.

Operating Revenue by Source:

R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue									
Service charges - Electricity	1 215 948 763	1 215 948 763	498 303 013	477 236 891	-21 066 122	74 528 825	83 571 728	-9 042 903	-12,13%
Service charges - Water	201 453 009	201 453 009	73 932 737	76 904 248	2 971 511	17 408 931	20 563 594	-3 154 663	-18,12%
Service charges - Waste Water Management	132 112 779	132 112 779	70 543 693	57 709 708	-12 833 985	9 112 373	10 651 161	-1 538 788	-16,89%
Service charges - Waste management	112 789 486	112 789 486	59 674 217	56 022 367	-3 651 850	7 767 641	8 377 406	-589 765	-7,57%
Sale of Goods and Rendering of Services	25 590 670	25 590 670	21 994 830	10 390 192	-11 604 638	1 310 850	2 805 551	-1 494 701	-114,03%
Agency services	3 961 303	3 961 303	1 890 546	1 572 459	-318 087	37 623	129 643	-92 020	-244,58%
Interest earned from Receivables	18 972 172	18 972 172	11 193 453	9 759 156	-1 434 297	1 685 979	1 814 216	-128 237	-7,61%
Interest earned from Current and Non Current Assets	63 979 577	63 979 577	26 487 590	31 989 791	5 502 201	5 331 631	3 984 767	1 346 864	25,26%
Rental from Fixed Assets	14 249 488	14 249 488	4 951 818	5 079 242	127 424	796 610	729 255	67 355	8,46%
Licence and permits	8 754 465	8 754 465	3 469 199	3 813 903	344 704	249 988	279 953	-29 965	-11,99%
Operational Revenue	59 231 238	59 231 238	12 060 537	23 013 650	10 953 113	2 655 162	2 605 438	49 724	1,87%
Non-Exchange Revenue									
Property rates	571 650 678	571 650 678	324 343 921	295 267 620	-29 076 301	29 168 763	40 641 818	-11 473 055	-39,33%
Fines, penalties and forfeits	173 402 829	173 402 829	63 138 850	32 431 576	-30 707 274	20 341	62 995 920	-62 975 579	-309599,23%
Transfer and subsidies - Operational	260 585 383	268 029 526	181 539 942	132 414 112	-49 125 830	131 372 887	84 227 623	47 145 264	35,89%
Interest	3 425 825	3 425 825	1 684 840	2 081 926	397 086	343 126	372 130	-29 004	-8,45%
Operational Revenue	3 213 533	3 213 533	2 839 094	1 741 067	-1 098 027	238 905	435 397	-196 492	-82,25%
Total Revenue (excluding capital transfers and contributions)	2 869 321 198	2 876 765 341	1 358 048 280	1 217 427 908	-140 620 372	282 049 635	324 185 601	-42 135 966	-14,94%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below. Own revenue consists mainly, of service charges at 63.72% per cent of the R2 608 735 815 own revenue budget.



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an overperformance of R29 076 301 for property rates when compared to the year-to-date budget projections.

3.2 Service charges - Electricity

The municipality has billed R21 066 122 more electricity charges than initially anticipated. The largest overperformance variance was noted for Electricity Sales: Time of Use Tariffs (R25 211 162). This overperformance is a result of increases in consumption.

3.3 Service charges - Waste Water Management

The municipality has billed R12 833 985 more sanitation charges than initially anticipated. The largest overperformance variance was noted for Industrial Effluent (R3 533 092) and Sanitation Charges (R5 897 454). This increase in billings is a result of an increase in usage.

3.4 Sale of Goods and Rendering of Services

An overperformance is noted for Sale of Goods and Rendering of Services to the amount of R11 604 638. The items that attributed to the overperformance are as follows:

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

An over performance of R1 719 357 has been noted. This is a result of more lease agreements entered into for encroachments therefore, more payments being received than initially anticipated.

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

An over performance of R7 440 973 has been noted. This is a result of more requests and payments received than initially anticipated.

3.5 Transfer and subsidies - Operational

An overperformance is noted for transfers and subsidies to the amount of R49 125 830. The overperformance is due to the tranche payments received for the equitable share and other grant allocations.

3.6 Operational Revenue

An underperformance is noted for operational revenue to the amount of R10 953 113. The items that attributed to the underperformance are as follows:

3.7.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An under performance of R13 637 213 has been noted. This is a result of less charges and requests for developments than initially anticipated.

3.7 Fines, penalties, and forfeits

An overperformance was noted to the amount of R30 707 274. The recognition of traffic fine revenue is in terms of iGRAP 1 in terms of issued fines.

3.8 Interest earned from Current and Non-Current Assets

An underperformance was noted for interest earned on external investments to the amount of R5 502 201. In the previous financial year, the municipality did not take up the external loan and utilised internal funds to finance the capital budget. This decreased the funds invested and resulted in the variance.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

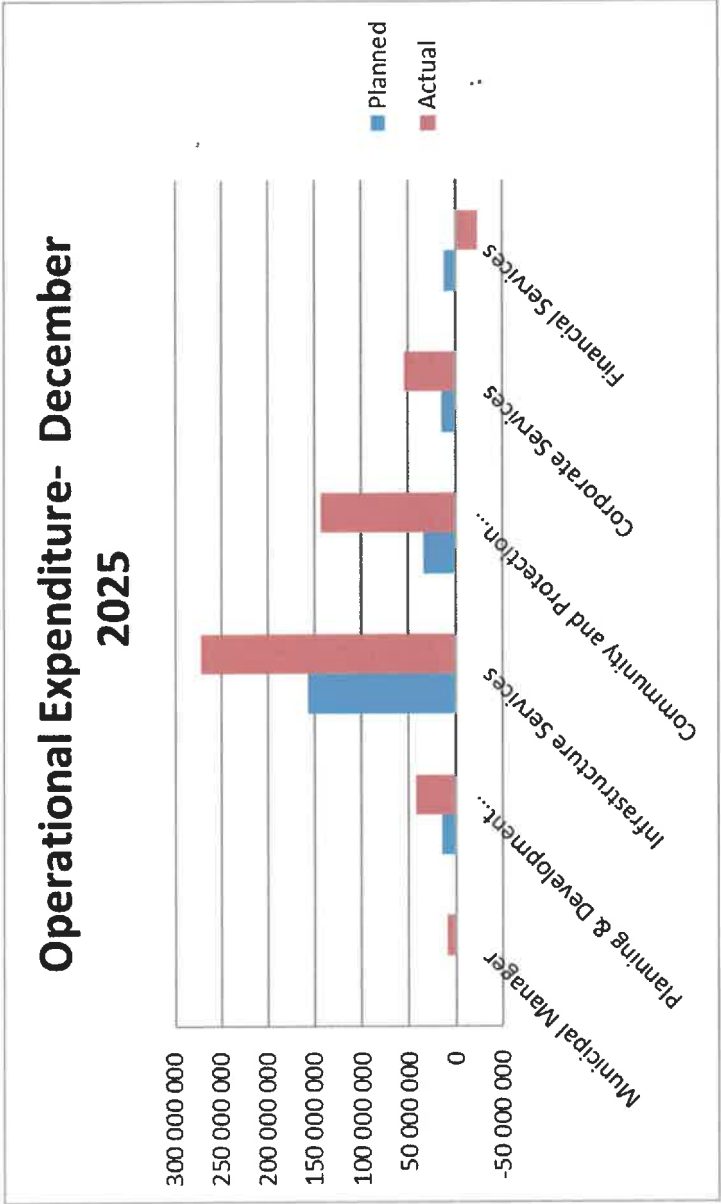
4. Operating Expenditure

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

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		December 2025		December Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 693 262	23 693 262	9 711 993	9 687 389	1 478 486	8 719 172	7 240 686	490%
Planning & Development Services	130 807 404	136 967 933	61 421 942	53 197 523	14 358 388	41 905 545	27 547 157	192%
Infrastructure Services	1 636 652 537	1 637 936 151	768 144 125	673 430 621	156 952 591	272 320 497	115 367 906	74%
Community and Protection Services	568 392 787	568 392 787	168 051 535	191 107 497	34 489 955	143 877 323	109 387 368	317%
Corporate Services	236 951 689	236 951 689	82 001 777	88 483 063	14 582 344	55 189 914	40 607 570	278%
Financial Services	144 583 175	144 583 175	75 278 195	77 071 524	12 308 800	-23 481 917	(35 790 717)	-291%
TOTALS	2 741 080 854	2 748 524 997	1 164 609 567	1 092 977 616	234 170 564	498 530 534	264 359 970	113%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025



Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R61 421 942 of the amended budget. The year- to- date actual expenditure incurred amounted to R53 197 523 which resulted in an underperformance of R8 224 419. The items that attributed to the underperformance are as follows:

4.1.1 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Housing Administration)

The user department planned to spend R1 540 132 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently evaluating the tender for the appointment of a consultant.

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

The user department planned to spend R2 749 998 of the amended budget. No expenditure has been incurred to date. The user department indicated that the previous tender has been cancelled as the bid value was above expected amount. A new tender was advertised and closed in December 2025.

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

The user department planned to spend R875 994 of the amended budget. The year-to-date actual expenditure incurred amounted to R264 223. Orders to the amount of R742 634 have been loaded onto the financial system. The user department indicated that the repair and replacement on the Wendy-house program commenced in October 2025 and work is done as-and-when needed.

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

The user department planned to spend R400 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting a quotation from the service provider appointed for all GIS services.

4.1.5 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Planning and development General)

The user department planned to spend R1 205 153 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 900. Orders to the amount of R1 569 130 have been loaded onto the financial system. The user department indicated that work is currently underway.

4.1.6 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Human Settlement Development Grant)

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R306 573. Orders to the amount of R683 556 have been loaded onto the financial system. The user department indicated that work is currently underway.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R768 144 125 of the amended budget. The year-to-date actual expenditure incurred amounted to R673 430 621 which resulted in an underperformance of R94 713 504. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R402 562 824 of the amended budget. The year-to-date actual expenditure incurred amounted to R377 048 420. Orders to the amount of R321 325 have been loaded onto the financial system. The user department indicated that the invoices were below the budgeted cash flow.

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

The user department planned to spend R13 125 534 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 089 991. Orders to the amount of R14 084 399 have been loaded onto the financial system. The user department indicated that the invoice for December 2025 will be paid in the next financial period.

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

The user department planned to spend R1 600 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R339 810. The user department indicated that they are awaiting delivery of the goods.

4.2.4 Expenditure: Inventory Consumed: Water (Department of Water Affairs)

The user department planned to spend R8 467 572 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 843 538. The user department indicated that there is currently a delay with the receiving of invoices from the service provider.

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

The user department planned to spend R3 180 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 257 322. Orders to the amount of R2 359 944 have been loaded onto the financial system. The user department indicated that the tender for the transportation of sludge is in place and work has commenced.

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

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 097 942. Orders to the amount of R508 892 have been loaded onto the financial system. The user department indicated that the tender for maintenance is now active, and they are in the process of rolling out the winter readiness programme.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R168 051 535 of the amended budget. The year-to-date actual expenditure incurred amounted to R191 107 497 which resulted in an overperformance of R23 055 962. The items that attributed to the overperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R8 600 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R28 668 686. Orders to the amount of

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

R5 652 760 have been loaded onto the financial system. The user department indicated that additional sites for armed security were identified, additional funds have been requested in the Mid-year adjustment budget.

4.3.2 Expenditure: Contracted Services: Contractors: Forestry

The user department planned to spend R218 053 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 177 391. Orders to the amount of R159 104 have been loaded onto the financial system. The user department indicated that a service provider has been appointed.

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

The user department planned to spend R1 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 259 423. The user department indicated that the expenditure was incurred earlier than envisaged cash flow and remains within the approved budget allocation.

4.3.4 Expenditure: Operational Cost: Uniform and Protective Clothing (Law enforcement)

The user department planned to spend R347 957 of the amended budget. The year-to-date actual expenditure incurred amounted to R870 778. Orders to the amount of R238 143 have been loaded onto the financial system.

4.4 Corporate Services

The Corporate Services directorate planned to spend R82 001 777 of the budget. The year-to-date actual expenditure incurred amounted to R88 483 063 which resulted in an overperformance of R6 481 286. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: Skills Development Fund Levy

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R3 037 988. The user department indicated that the expenditure is still in line with the approved budget.

4.4.2 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities

The user department planned to spend R247 221 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 701 176. Orders to the amount of R1 978 689 have been loaded onto the financial system. The user department indicated that the project is on track and payments are made on receipt of invoices.

4.4.3 Expenditure: Contracted Services: Consultants and Professional Services: Legal Cost: Legal Advice and Litigation

The user department planned to spend R1 647 767 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 645 420. The user department indicated that expenditure is incurred as and when needed and remains within the approved budget.

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

The user department planned to spend R13 038 541 of the amended budget. The year-to-date actual expenditure incurred amounted to R13 919 386. Orders to the amount of R122 678 have been loaded onto the financial system. The user department indicated that the expenditure is still in line with the approved budget.

4.5 Financial Services

The Financial Services directorate planned to spend R75 728 195 of the budget. The year-to-date actual expenditure incurred amounted to R77 071 524 which resulted in an overperformance of R1 793 329. The items that attributed to the overperformance are as follows:

4.5.1 Expenditure: Operational Cost: External Audit Fees

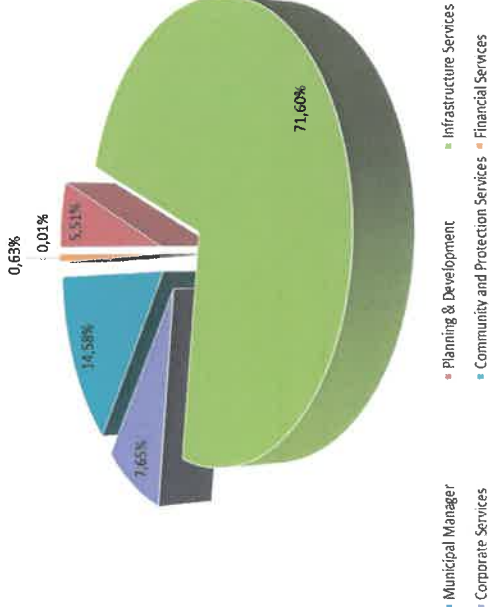
The user department planned to spend R7 344 101 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 247 768. The user department indicated that the audit fees are within the approved budget for the line item.

5 Capital Expenditure

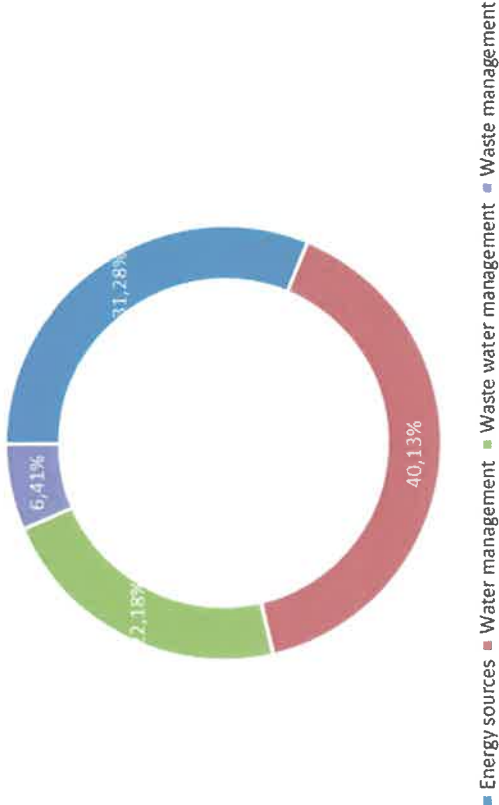
Stellenbosch municipality vested most of the 2025/26 capital budget in trading services (R398 093 937 or 58.75 per cent of the R677 608 824 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management (R159 766 691 or 40.13 per cent of the R398 093 937 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services

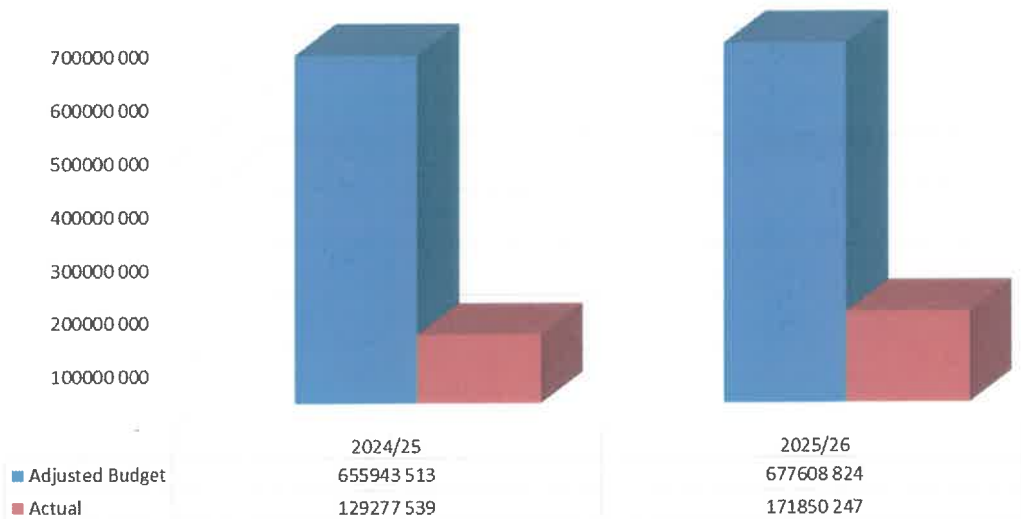


The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 December 2025.

Directorate	Adjusted Budget	Capital Expenditure					Balance		Year To Date Actual Spent	Year To Date Actual + Commitments
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional				
Municipal Manager	100 000	80 000	35 006	44 095	10 411	89 512	Budget - (Actual + Comm + Prov)	10 488	35,01%	79,10%
Planning & Development	37 349 558	15 250 295	9 533 653	1 633 062	226 824	11 393 540		25 956 018	25,53%	29,90%
Infrastructure Services	485 177 392	225 100 025	107 765 843	163 361 492	918 801	272 046 136		213 131 256	22,21%	55,88%
Corporate Services	51 863 619	24 047 228	8 714 788	6 977 112	342 312	16 034 212		35 829 407	16,80%	30,26%
Community and Protection Services	98 818 255	45 431 385	42 536 113	28 951 212	880 101	72 367 426		26 450 829	43,04%	72,34%
Financial Services	4 300 000	4 300 000	3 264 844	521 171	-	3 786 015		513 985	75,93%	88,05%
TOTALS	677 608 824	314 208 933	171 850 247	201 488 144	2 378 450	375 716 841		301 891 983	25,36%	55,10%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

Year-On-Year Capital Comparison



Detail	2024/25	2025/26
Adjusted Budget	655 943 513	677 608 824
Actual	129 277 539	171 850 247
Actual % Spent	19,71%	25,36%

3 Year Monthly Capital Expenditure



Financial years	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Period 13	Final Adjustment budget
2023/24	0,00%	1,74%	3,03%	4,83%	5,33%	7,53%	2,73%	4,35%	10,37%	8,58%	7,28%	14,04%	13,88%	491 726 021,00
2024/25	0,35%	0,95%	3,86%	4,12%	8,95%	6,36%	2,59%	4,88%	7,12%	7,47%	12,49%	15,29%	15,69%	524 512 559,00
2025/26	0,42%	2,34%	4,84%	5,51%	6,17%	6,14%								677 608 824,00

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	20	35	80	(45)	-56%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	32 320	2 964	7 508	11 304	(3 795)	-34%	32 320
Vote 3 - INFRASTRUCTURE SERVICES		338 562	447 282	462 102	29 911	107 091	217 357	(110 266)	-51%	462 102
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	74 679	6 776	37 138	36 187	950	3%	74 679
Vote 5 - CORPORATE SERVICES		43 743	50 920	51 864	1 127	8 715	24 047	(15 332)	-64%	51 864
Vote 6 - FINANCIAL SERVICES		9 320	600	600	23	49	600	(551)	-92%	600
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	453 918	595 400	621 664	40 821	160 535	289 575	(129 040)	-45%	621 664
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 162	5 580	5 030	2	2 025	3 947	(1 921)	-49%	5 030
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	23 075	-	675	7 744	(7 068)	-91%	23 075
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	24 140	775	5 399	9 244	(3 845)	-42%	24 140
Vote 5 - CORPORATE SERVICES		64	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 700	24	3 216	3 700	(484)	-13%	3 700
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	19 134	47 090	55 945	800	11 315	24 634	(13 319)	-54%	55 945
Total Capital Expenditure	3	473 053	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609
Capital Expenditure - Functional Classification										
Governance and administration		45 826	55 320	56 264	1 194	12 015	28 427	(16 413)	-58%	56 264
Executive and council		40	100	100	20	35	80	(45)	-56%	100
Finance and administration		45 786	55 220	56 164	1 174	11 980	28 347	(16 368)	-58%	56 164
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		69 497	106 629	124 738	9 556	49 627	56 901	(7 274)	-13%	124 738
Community and social services		24 173	56 631	65 441	6 126	31 266	31 385	(119)	0%	65 441
Sport and recreation		12 117	10 093	12 965	1 358	6 199	4 603	1 596	35%	12 965
Public safety		5 788	8 261	13 209	63	4 946	8 043	(3 097)	-39%	13 209
Housing		27 419	31 644	33 123	2 009	7 215	12 870	(5 655)	-44%	33 123
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		114 732	99 849	98 513	4 246	20 936	40 945	(20 009)	-49%	98 513
Planning and development		26 522	5 135	5 878	956	3 591	3 247	344	11%	5 878
Road transport		85 532	94 464	92 386	3 286	17 220	37 548	(20 328)	-54%	92 386
Environmental protection		2 678	250	250	4	125	150	(25)	-17%	250
Trading services		242 998	380 693	398 094	26 625	89 273	187 935	(98 662)	-52%	398 094
Energy sources		73 910	126 332	124 536	1 120	9 127	39 689	(30 562)	-77%	124 536
Water management		73 254	148 159	159 767	15 623	48 274	79 817	(31 543)	-40%	159 767
Waste water management		59 260	87 200	88 291	9 375	25 497	57 895	(32 399)	-56%	88 291
Waste management		36 574	19 002	25 501	506	6 376	10 534	(4 158)	-39%	25 501
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	473 053	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609
Funded by:										
National Government		95 420	63 693	63 693	8 738	35 475	46 778	(11 303)	-24%	63 693
Provincial Government		27 322	21 885	23 831	553	2 356	7 127	(4 771)	-67%	23 831
District Municipality		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		34 759	33 057	33 531	1 531	11 170	21 654	(10 484)	-48%	33 531
Transfers recognised - capital		157 500	118 636	121 055	10 822	49 002	75 559	(26 557)	-35%	121 055
Borrowing	6	109 725	198 019	198 019	7 203	24 291	83 342	(59 052)	-71%	198 019
Internally generated funds		201 145	325 835	358 534	23 596	98 557	155 307	(56 750)	-37%	358 534
Total Capital Funding	7	468 371	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R15 250 295 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 533 653. This resulted in an underperformance of R5 716 642. The projects that attributed to the overperformance are as follows:

5.1.1 Flats: Interior Upgrading - Kayamandi

The user department planned to spend R1 650 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the previous tender was cancelled due to the bid values received being too high. Revised tender specifications have been approved and will be advertised. The budget will be reduced with approximately R1 650 000 during the Mid-year adjustment budget process, and the funds will be rolled over to the next financial year.

5.1.2 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R3 130 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 152 351. Orders to the amount of R428 418 have been loaded onto the financial system. The user department indicated that the service provider is currently on site and invoices are received in accordance with the cash flow and program.

5.1.3 Kayamandi Hostels

The user department planned to spend R1 610 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R91 128. The user department indicated that a tender for the appointment of electrical consultants to monitor the electrification during the demolition was advertised and will serve at the bid evaluation committee.

5.2 Community and Protection Services

The Directorate planned to spend R45 431 385 of the amended budget. The year-to-date actual expenditure incurred amounted to R42 536 113. This resulted in an underperformance of R2 895 272. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrading: Early Childhood Development Centres on Municipal Land

The user department planned to spend R3 507 910 of the amended budget. The year-to-date actual expenditure incurred amounted to R541 445. Orders to the amount of R4 088 667 have been loaded onto the financial system. The user department indicated that construction expected to commence in January 2026.

5.2.2 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R1 700 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R276 295. Orders to the amount of R2 629 073 have been loaded onto the financial system. The user department indicated that installations and upgrades are currently underway.

5.2.3 Vehicle Fleet: Law Enforcement

The user department planned to spend R1 302 632 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 302 632 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of the vehicle which is anticipated in February 2026.

5.3 Infrastructure Services

The Directorate planned to spend R225 100 025 the amended budget. The year-to-date actual expenditure incurred amounted to R107 765 843. This resulted in an underperformance of R117 334 182. The projects that attributed to the underperformance are as follows:

5.3.1 Bulk Water Supply Pipe and Reservoir: Stellenbosch

The user department planned to spend R47 267 215 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 286 440. Orders to the amount of R58 054 940 have been loaded onto the financial system. The user department indicated that the project is in its construction phase, and the contractor is on site.

5.3.2 Upgrade of WWTW: Klapmuts

The user department planned to spend R15 326 087 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 027 312 have been loaded onto the financial system. The user department indicated that the tender has been advertised, however a portion of the funds will be rolled over to the next financial year.

5.3.3 Upgrade of WWTW Wemmershoek

The user department planned to spend R28 250 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R19 866 628. Orders to the amount of R2 937 435 have been loaded onto the financial system. The user department indicated that the contractor and consultant have been appointed and are currently on site.

5.3.4 Lanquedoc Access road and Bridge

The user department planned to spend R18 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 804 457. The project has been completed, and the municipality is awaiting final invoices. The budget will be reduced with the Mid-Year adjustment budget.

5.3.5 Bien don 66/11kV substation new

The user department planned to spend R7 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R242 805. Orders to the amount of R23 000 000 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and work is currently underway.

5.3.6 Bulk Water Supply Pipeline & Pumpstations: Franschhoek

The user department planned to spend R16 122 200 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 455 031. Orders to the amount of R1 280 168 have been loaded onto the financial system. The user department indicated that a contractor has been appointed but there were delays in the construction process due to the servitude agreement with the landowner.

5.3.7 Uniepark & Helshoogte Storage and Supply scheme

The user department planned to spend R4 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project is planned to commence in March 2026.

5.3.8 Kayamandi new substation 11 kV switching station

The user department planned to spend R4 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R776 260. Orders to the amount of R16 233 740 have been loaded onto the financial system. The user department indicated that a service provider has been appointed.

5.4 Corporate Services

The Directorate planned to spend R24 047 228 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 714 788. This resulted in an underperformance of R15 332 440. The projects that attributed to the underperformance are as follows:

5.4.1 Kayamandi: Upgrading of Makapula Hall

The user department planned to spend R2 400 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender was advertised and is currently being evaluated and will be completed in the current financial year.

5.4.2 Upgrading: Law Enforcement Offices

The user department planned to spend R2 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 003 821. Orders to the amount of R570 449 have been loaded onto the financial system. The user department indicated that phase one is envisaged to be completed in January 2026 with the tender for the principal agent running concurrently.

5.4.3 Upgrade Millenium Hall Pniel

The user department planned to spend R2 346 429 of the amended budget. The year-to-date actual expenditure incurred amounted to R394 903. Orders to the amount of R1 405 097 have been loaded onto the financial system. The user

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

department indicated that they experienced a few delays in completing the project; however, the project is underway and will be completed within the current financial year.

5.4.4 Purchase and Replacement of Computer/software and Peripheral devices

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R395 371. Orders to the amount of R594 413 have been loaded onto the financial system. The user department indicated that a portion of the computer hardware was delivered in December 2025 and the remaining hardware expected in January 2026.

5.4.5 Structural Maintenance/Upgrade: Beltana

The user department planned to spend R7 486 631 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 800 916. Orders to the amount of R3 570 741 have been loaded onto the financial system. The user department indicated that a substantial amount of the project will be rolled over to the 2025/2026 financial year as the construction tender will be awarded in May 2026.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description		NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	19 771	3 133	-	5 287	-	2 477	20 968	102 914	154 549	131 645	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	50 391	1 494	-	2 583	-	969	1 895	11 794	69 126	17 240	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	23 234	1 577	-	3 135	-	1 199	5 369	18 888	53 402	28 591	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	7 527	701	-	2 503	-	633	4 359	26 826	42 550	34 321	-	-	
Receivables from Exchange Transactions - Waste Management	1600	6 123	959	-	4 073	-	970	6 517	37 990	56 632	49 550	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	920	261	-	663	-	346	1 437	14 004	17 631	16 451	-	-	
Interest on Arrear Debtor Accounts	1810	91	133	-	581	-	257	3 359	89 011	93 432	93 208	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(20 279)	92	-	3 773	-	127	687	13 333	(2 268)	17 919	-	-	
Total By Income Source	2600	87 778	8 350	-	22 598	-	6 977	44 590	314 760	485 053	388 926	-	-	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 122	1 333	-	5 196	-	1 051	1 594	9 795	22 091	17 637	-	-	
Commercial	2300	37 029	568	-	1 791	-	310	2 715	40 367	82 770	45 174	-	-	
Households	2400	41 298	6 093	-	13 696	-	5 476	39 166	251 830	357 558	310 168	-	-	
Other	2500	6 330	356	-	1 914	-	141	1 115	12 778	22 633	15 948	-	-	
Total By Customer Group	2600	87 778	8 350	-	22 598	-	6 977	44 590	314 760	485 053	388 926	-	-	

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Budget Year 2025/26										
Description	NT Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	9 925	-	-	-	-	-	-	-	9 925
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	17 823	-	-	-	-	-	-	-	17 823
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	27 748	-	-	-	-	-	-	-	27 748

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	December		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
93-6748-9415 20-8179-5573 20-8213-6172	<u>ABSA BANK</u> A#9415 A#5573 A#6172	CALL	7,800%		11 261 535,17			40 000 000,00	327 640,39	2 645 290,44	53 906 825,61
		9 MTHS	8,820%	07-Jul-25	169 344 970,14			169 575 720,88	-	230 750,74	0,00
		12 MTHS	8,150%	10-Jul-26				100 000 000,00	692 191,78	3 907 534,25	103 907 534,25
					180 606 505,31			(29 575 720,88)	1 019 832,17	6 783 575,42	157 814 359,85
03/7881123974/036 03/7881123974/037	<u>NEDBANK</u> N#036 N#037	12 MTHS	8,695%	19-Mar-26	204 954 958,90			-	1 476 958,90	8 766 465,75	213 721 424,66
		10 MTHS	7,900%	19-Jun-26				100 000 000,00	670 958,90	2 900 273,97	102 900 273,97
258489367-043 258489367-046	<u>SBSA</u> S#043 S#046				204 954 959,88			100 000 000,00	2 147 917,81	11 666 739,73	316 621 698,63
								-	-	78 559,61	0,00
		9 MNTHS	8,775%	09-Jul-25	43 448 808,09			43 527 367,70	-	3 183 561,64	0,00
		6 MNTHS	8,300%	17-Nov-25	101 046 027,40			104 229 589,04	-	3 262 121,25	0,00
					144 494 835,49			(147 756 956,74)	-		
INVESTMENT TOTAL					530 056 300,68			(77 332 677,62)	3 167 749,98	21 712 436,40	474 436 058,48

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
A#9415		CALL ACCO	Deposits - Ba	No	Yes	7,00%	No	No	30/06/2025	53 579	328	-	-	53 907
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	103 215	692	-	-	103 908
N#036		1Y	Deposits - Ba	No	Yes	8,65%	No	No	31/03/2025	212 244	1 477	-	-	213 721
N#037		10M	Deposits - Ba	No	Yes	7,90%	No	No	19/06/2026	102 229	671	-	-	102 900
S#043		9M	Deposits - Ba	No	Yes	8,80%	No	No	10/09/2025	-	-	-	-	-
S#046		6M	Deposits - Ba	No	Yes	8,30%	No	No	17/11/2025	-	-	-	-	-
Municipality sub-total										471 268	3 168		-	474 436
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									471 268	3 168		-	474 436

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

8 Borrowings

Lending Institution	Balance 1/12/2025	Received December 2025	Interest Capitalised December 2025	Capital Repayments December 2025	Balance 31/12/2025	Percentage	Sinking Funds (R'000)
DBSA@ 10.25%	9 753 287	-	-	4 751 703	5 001 584	10,25%	
DBSA @ 9.74%	46 199 297	-	-	4 196 911	42 002 386	9,74%	
NEBANK @ 9.70%	82 515 584	-	-	8 657 243	73 858 341	9,70%	
NEBANK @ 8.8%	71 853 078	-	-	4 647 847	67 205 231	6,73%	
STANDARD BANK @ 11.00%	115 563 587	-	-	5 646 204	109 917 383	11,00%	
NEDBANK @9.69%	60 533 810	-	-	2 438 257	58 095 553	9,70%	
NEDBANK @10,19%	128 283 020	-	-	4 581 536	123 701 484	10,71%	
TOTAL	514 701 663	-	-	34 919 702	479 781 962		

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2025/26 INCLUSIVE OF ROLL OVER AMOUNTS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATION NS SPENT TO DATE
Unconditional Grant: Equitable Share	231 793 000		231 793 000	173 845 000	76 794 130	11 670 107	77 264 000	97 060 870	44,17%	33,13%
Grand Total (Unconditional Grants)	231 793 000		231 793 000	173 845 000	76 794 130	11 670 107	77 264 000	97 060 870	44,17%	33,13%
EPWP Integrated Grant for Municipalities	3 202 000		3 202 000	2 241 000	854 562	854 562		1 386 438	38,13%	26,69%
Local Government Financial Management Grant	1 700 000		1 700 000	1 700 000	216 000	216 000		1 484 000	12,71%	12,71%
Integrated National Electrification Programme (Municipal) Grant	6 188 000		6 188 000							
Integrated Urban Development Grant	64 530 000		64 530 000	4 023 000	1 059 965	30 600		2 963 035	26,35%	17,13%
Energy Efficiency and Demand Side	5 000 000		5 000 000	49 996 000	36 069 004	10 361 208	25 377 000	13 926 996	72,14%	55,89%
Local Government, Water and Related Service SETA	550 000		550 000	3 000 000	-	-		3 000 000	0,00%	0,00%
Community Development Workers Operational Support Grant	38 000		38 000	-	351 621	-		-	0,00%	63,93%
Community Library Service Grant	11 576 000	3 962 579	15 538 579	38 000	1 247	-		36 753	3,28%	3,28%
Human Settlements Development Grant	16 000 000	1 283 614	17 283 614	7 718 000	7 401 569	7 396 890		4 279 010	63,37%	47,63%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 212 000	1 700 485	15 912 485	7 718 000	1 730 075	279 173		977 041	23,88%	1,77%
Title Deeds Restoration Grant	1 162 000		1 162 000	-		-		7 688 410	18,37%	10,87%
Integrated Transport Planning	656 000		656 000	656 000	-	-	656 000	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	335 000		335 000	-	-	-		656 000	0,00%	0,00%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VP/PU)	800 000		1 337 008					-	0,00%	0,00%
Cape Wineland District Community safety	100 000	537 008	100 000	800 000	399 213	46 955	300 000	937 795	29,86%	29,86%
Development of Sport and Recreational Facilities	300 000		300 000	-	80 000	20 000		80 000	0,00%	80,00%
Provincial Acceleration Grant				-	226 843	226 843		-	0,00%	75,61%
Khaya Lam Free Market Foundation		6 160 529	6 160 529		-	-		6 160 529	0,00%	0,00%
Global Environment Fund (GEF)	2 412 150	293 271	2 932 71	150 000	-	-		443 271	0,00%	0,00%
			2 412 150	858 884	-	-	2 400	858 884	0,00%	0,00%
Grand total (Conditional Grants)	128 761 150	13 937 486	142 698 636	78 898 884	48 696 672	19 432 232	26 335 400	43 280 814	52,45%	34,13%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		221 280	239 166	239 166	77 264	177 786	119 583	58 203	48,7%	239 166
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	77 264	173 845	115 897	57 948	50,0%	231 793
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		2 021	3 202	3 202	-	2 241	1 601	640	40,0%	3 202
Local Government Financial Management Grant (Schedule 5B)		1 600	1 700	1 700	-	1 700	850	850	100,0%	1 700
Programme and Project Preparation Support Grant		2 055	2 471	2 471	-	-	1 235	(1 235)	-100,0%	2 471
Provincial Government:		21 914	18 358	24 518	300	8 556	9 116	(560)	-6,1%	18 358
Community Library Service Grant		11 333	10 023	10 023	-	7 718	5 011	2 707	54,0%	10 023
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		364	1 162	1 162	-	-	581	(581)	-100,0%	1 162
Maintenance and Construction of Transport Infrastructure		380	335	335	-	-	109	(109)	-100,0%	335
Community Development Workers Operational Support Grant		38	38	38	-	38	15	23	159,1%	38
RSEP/ VPUU		-	800	800	300	800	400	400	100,0%	800
Provincial Acceleration Grant		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant		3 150	6 000	6 000	-	-	3 000	(3 000)	-100,0%	6 000
District Municipality:		1 319	100	100	-	-	52	(52)	-100,0%	100
Cape Winelands District Municipality(Local Economic Development)		-	100	100	-	-	52	(52)	-100,0%	100
CAPE WINELANDS DISTRICT TOURISM GRANT		1 319	-	-	-	-	-	-	-	-
Other grant providers:		2 133	2 962	2 962	31	1 037	1 481	(444)	-30,0%	2 962
Departmental Agencies and Accounts		-	550	550	-	-	275	(275)	-100,0%	550
Foreign Government and International Organisations		-	2 412	2 412	2	859	1 206	(347)	-28,8%	2 412
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	150	-	150	-	-
Private Enterprises		2 133	-	-	28	28	-	28	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	246 646	260 585	266 746	77 595	187 379	130 232	57 147	43,9%	260 585
Capital Transfers and Grants										
National Government:		80 802	73 247	73 247	25 377	57 019	52 000	5 019	9,7%	73 247
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		9 556	6 188	6 188	-	4 023	2 182	1 841	84,4%	6 188
Municipal Disaster Relief Grant		6 000	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		60 246	62 059	62 059	25 377	49 996	47 739	2 257	4,7%	62 059
Energy Efficiency and Demand Side		5 000	5 000	5 000	-	3 000	2 079	921	44,3%	5 000
Provincial Government:		24 231	25 168	25 168	656	8 374	6 050	2 324	38,4%	25 168
Integrated Transport Planning		628	656	656	656	656	-	656	-	656
Human Settlements Development Grant		-	10 000	10 000	-	-	1 800	(1 800)	-100,0%	10 000
Development of Sport and Recreational Facilities		-	300	300	-	-	-	-	-	300
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 103	14 212	14 212	-	7 718	4 250	3 468	81,6%	14 212
RSEP/ VPUU		1 500	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	0	-	0	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	0	-	0	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	105 033	98 415	98 415	26 033	65 393	58 050	7 343	12,7%	98 415
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	351 679	359 001	365 161	103 628	252 772	188 282	64 490	34,3%	359 001

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description		Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			221 290	239 166	239 166	14 394	79 518	119 583	(40 065)	-33,5%	(239 166)
Operational Revenue:General Revenue:Equitable Share			215 604	231 793	231 793	11 670	76 794	115 897	(39 102)	-33,7%	(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			2 021	3 202	3 202	855	855	1 601	(746)	-46,6%	(3 202)
Local Government Financial Management Grant [Schedule 5B]			1 611	1 700	1 700	216	216	850	(634)	-74,6%	(1 700)
Integrated Urban Development Grant			2 055	2 471	2 471	1 654	1 654	1 235	418	33,9%	(2 471)
Provincial Government:			15 754	18 358	24 518	7 397	7 709	11 298	(3 589)	-31,8%	(25 802)
Community Library Service Grant			11 333	10 023	10 023	7 397	7 402	5 011	2 390	47,7%	(10 023)
Municipal Accreditation and Capacity Building Grant			249	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant			364	1 162	1 162	-	-	581	(581)	-100,0%	(1 162)
Maintenance and Construction of Transport Infrastructure			380	335	335	-	-	109	(109)	-100,0%	(335)
Community Development Workers Operational Support Grant			38	38	38	-	1	15	(13)	-91,5%	(38)
RSEP/ VPUU			-	800	800	-	-	400	(400)	-100,0%	(800)
Provincial Acceleration Grant			239	-	6 161	-	-	-	-	-	-
Human Settlements Development Grant			3 150	6 000	6 000	-	307	5 182	(4 875)	-94,1%	(13 444)
District Municipality:			1 319	100	100	20	80	52	28	53,8%	(100)
Cape Winelands District Municipality (Local Economic Development)			-	100	100	20	80	52	28	53,8%	(100)
CAPE WINELANDS DISTRICT TOURISM GRANT			1 319	-	-	-	-	-	-	-	-
Other grant providers:			182	2 962	2 962	-	352	1 481	(1 129)	-76,3%	(2 962)
Departmental Agencies and Accounts			-	550	550	-	352	275	77	27,9%	(550)
Foreign Government and International Organisations			-	2 412	2 412	-	-	1 206	(1 206)	-100,0%	(2 412)
Households			-	-	-	-	-	-	-	-	-
Non-profit Institutions			67	-	-	-	-	-	-	-	-
Private Enterprises			115	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-
Higher Educational Institutions			-	-	-	-	-	-	-	-	-
Parent Municipality / Entity			-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			238 545	260 585	266 746	21 811	87 659	132 414	(44 755)	-33,8%	(268 030)
Capital expenditure of Transfers and Grants											
National Government:			84 036	73 247	73 247	8 738	35 475	52 000	(16 524)	-31,8%	(73 247)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			15 556	6 188	6 188	31	1 060	2 182	(1 122)	-51,4%	(6 188)
Municipal Disaster Relief Grant			6 000	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant			-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant			60 246	62 059	62 059	8 708	34 415	47 739	(13 323)	-27,9%	(62 059)
Energy Efficiency and Demand Side Management Grant			2 234	5 000	5 000	-	-	2 079	(2 079)	-100,0%	(5 000)
Provincial Government:			25 606	25 168	27 405	553	2 356	7 895	(5 538)	-70,2%	(27 405)
Human Settlements Development Grant			1 680	10 000	10 000	-	-	1 800	(1 800)	-100,0%	(10 000)
Development of Sport and Recreational Facilities			-	300	300	227	227	-	227	-	(300)
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)			22 335	14 212	15 912	279	1 730	5 568	(3 827)	-68,9%	(15 912)
Integrated Transport Planning			628	656	656	-	-	-	-	-	(656)
RSEP/ VPUU			963	-	537	47	399	537	(138)	-25,7%	(537)
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts			-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations			-	-	-	-	-	-	-	-	-
Households			-	-	-	-	-	-	-	-	-
Non-Profit Institutions			-	-	-	-	-	-	-	-	-
Private Enterprises			-	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-
Higher Educational Institutions			-	-	-	-	-	-	-	-	-
Parent Municipality / Entity			-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue			-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			109 642	98 415	100 653	9 291	37 832	59 894	(22 063)	-36,8%	(100 653)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			348 187	359 001	367 399	31 102	125 491	192 308	(66 818)	-34,7%	(368 682)

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	428 933 361	428 933 361	211 532 044	208 529 223	-1%	35 744 442	208 529 223	483%
Bonus	35 332 275	35 332 275	17 666 142	30 594 361	73%	2 944 357	30 594 911	939%
Acting and Post Related Allowances	963 892	963 892	481 950	58 973	-88%	80 325	58 973	-27%
Non Structured	46 078 463	46 078 463	23 039 208	26 295 534	14%	3 839 868	26 295 534	585%
Standby Allowance	16 764 045	16 764 045	8 382 018	8 608 208	3%	1 397 003	8 608 208	516%
Travel or Motor Vehicle	14 521 949	14 521 949	7 260 990	5 649 856	-22%	1 210 165	5 649 672	367%
Accommodation, Travel and Incidental	233 520	233 520	116 766	3 855	-97%	19 461	3 855	-80%
Bargaining Council	243 367	243 367	121 698	147 356	21%	20 283	147 356	626%
Cellular and Telephone	3 381 116	3 381 116	1 690 566	1 194 292	-29%	281 761	1 194 292	324%
Current Service Cost	6 285 000	6 285 000	-	-	0%	-	-	0%
Essential User	926 862	926 862	463 428	382 589	-17%	77 238	382 589	395%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 306 913	3 306 913	1 653 456	1 590 561	-4%	275 576	1 590 561	477%
Group Life Insurance	6 523 464	6 523 464	3 261 738	4 263 544	31%	543 623	4 263 544	684%
Housing Benefits	3 655 660	3 655 660	1 827 810	1 436 471	-21%	304 635	1 436 471	372%
Interest Cost	24 676 000	24 676 000	-	-	0%	-	-	0%
Leave Gratuity	10 370 784	10 370 784	2 127 108	1 705 376	-20%	354 518	1 705 376	381%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	2 445 737	0%	-	2 445 737	0%
Medical	34 527 989	34 527 989	17 263 950	17 621 014	2%	2 877 325	17 621 014	512%
Non-pensionable	276 095	276 095	138 054	50 432	-63%	23 009	50 432	119%
Pension	73 550 219	73 550 219	36 775 104	34 134 778	-7%	6 129 184	34 134 778	457%
Scarcity Allowance	1 716 541	1 716 541	858 270	747 789	-13%	143 045	747 789	423%
Shift Additional Remuneration	5 211 933	5 211 933	2 605 968	2 625 747	1%	434 328	2 625 747	505%
Structured	2 921 902	2 921 902	1 460 952	1 391 087	-5%	243 492	1 391 087	471%
Unemployment Insurance	3 381 543	3 381 543	1 690 746	1 303 528	-23%	281 791	1 303 528	363%
Totals	729 634 893	729 634 893	340 417 966	350 780 310	3%	57 225 429	350 780 676	513%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2025

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19 125	20 878	20 878	5 992	8 970	10 439	(1 469)	-14%	20 878
Pension and UIF Contributions		506	551	551	251	377	275	102	37%	551
Medical Aid Contributions		195	149	149	46	69	74	(5)	-7%	149
Motor Vehicle Allowance		1 082	850	850	410	608	425	184	43%	850
Cellphone Allowance		2 081	2 166	2 166	955	1 432	1 083	349	32%	2 166
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 989	24 593	24 593	7 655	11 457	12 297	(840)	-7%	24 593
% increase	4		7,0%	7,0%						7,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		11 252	9 641	9 641	3 560	3 560	4 821	(1 261)	-26%	9 641
Pension and UIF Contributions		730	874	874	359	359	437	(78)	-18%	874
Medical Aid Contributions		124	153	153	57	57	76	(20)	-26%	153
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		795	1 872	1 872	264	264	936	(672)	-72%	1 872
Motor Vehicle Allowance		590	705	705	243	243	352	(110)	-31%	705
Cellphone Allowance		241	191	191	82	82	95	(14)	-14%	191
Housing Allowances		18	23	23	-	-	11	(11)	-100%	23
Other benefits and allowances		131	123	123	0	0	61	(61)	-100%	123
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		13 881	13 581	13 581	4 564	4 564	6 790	(2 227)	-33%	13 581
% increase	4		-2,2%	-2,2%						-2,2%
Other Municipal Staff										
Basic Salaries and Wages		384 288	419 292	419 292	204 970	204 970	206 711	(1 742)	-1%	419 292
Pension and UIF Contributions		66 606	76 058	76 058	35 079	35 079	38 029	(2 950)	-8%	76 058
Medical Aid Contributions		32 238	34 375	34 375	17 564	17 564	17 188	377	2%	34 375
Overtime		72 246	70 976	70 976	38 921	38 921	35 488	3 432	10%	70 976
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 591	13 817	13 817	5 407	5 407	6 909	(1 501)	-22%	13 817
Cellphone Allowance		2 035	3 190	3 190	1 113	1 113	1 595	(482)	-30%	3 190
Housing Allowances		3 815	3 633	3 633	1 436	1 436	1 816	(380)	-21%	3 633
Other benefits and allowances		44 872	47 528	47 528	37 576	37 575	23 764	13 811	58%	47 528
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 462	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		32 906	47 184	47 184	4 151	4 151	2 127	2 024	95%	47 184
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		654 059	716 054	716 054	346 217	346 217	333 628	12 589	4%	716 054
% increase	4		9,5%	9,5%						9,5%
Total Parent Municipality		690 928	754 228	754 228	358 435	362 237	352 715	9 522	3%	754 228
TOTAL SALARY, ALLOWANCES & BENEFITS		690 928	754 228	754 228	358 435	362 237	352 715	9 522	3%	754 228
% increase	4		9,2%	9,2%						9,2%
TOTAL MANAGERS AND STAFF		667 940	729 635	729 635	350 781	350 780	340 418	10 362	3%	729 635

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actual	December Actual	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	201 012	201 012	201 012	201 012	201 012	1 407 090	2 412 150,00
Planning and Development	2 864 703	2 908 359	3 575 920	2 166 189	5 540 200	2 463 814	5 117 708	5 912 022	8 381 206	4 909 667	4 842 096	11 476 274	60 158 158,00
Infrastructure Services	219 126 510	153 091 408	54 604 239	134 397 931	126 125 988	187 743 343	103 824 874	121 087 396	206 547 966	129 849 497	95 590 535	432 065 557	1 964 055 243,00
Community and Protection Services	970 044	1 386 637	1 248 884	4 258 213	1 388 595	70 761 905	1 596 936	56 868 227	14 008 204	13 995 967	13 724 118	29 604 085	209 811 814,00
Corporate Services	946 508	1 337 989	869 442	1 456 404	850 301	792 942	1 033 747	648 791	1 035 135	893 365	893 365	3 133 241	13 891 229,00
Financial Services	155 399 566	44 499 647	50 799 195	45 957 022	46 633 110	71 714 807	42 127 856	6 337 523	46 439 684	6 957 639	6 957 639	203 265 835	727 089 522,00
Grand Total	379 307 331	203 224 039	111 097 679	188 235 759	180 538 194	333 476 811	153 902 133	191 054 971	276 613 207	156 807 147	122 208 765	680 952 081	2 977 418 116,00

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actual	December Actual	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	34 774	338 144	249 247	184 824	161 228	8 719 172	1 778 585	1 649 721	1 875 925	1 610 574	1 664 780	5 426 288	23 693 262,00
Planning and Development	138 412	1 402 625	4 732 428	3 202 052	1 816 461	41 905 545	11 070 930	9 841 393	11 490 565	9 589 316	10 652 117	31 126 089	136 967 933,00
Infrastructure Services	1 747 280	1 117 308	124 555 808	82 759 411	80 874 317	272 320 497	123 934 897	127 804 665	124 420 328	119 356 374	118 191 221	350 798 045	1 637 936 151,00
Community and Protection Services	568 971	10 169 540	11 705 108	10 076 333	14 710 222	143 877 323	34 225 507	34 566 560	34 504 386	33 718 294	32 970 308	207 300 235	568 392 787,00
Corporate Services	3 716 690	8 443 540	4 365 874	9 677 851	7 089 009	55 189 914	12 861 671	15 335 929	10 857 076	10 568 407	10 049 121	88 796 422	236 951 504,65
Financial Services	10 386 162	14 746 603	32 524 039	21 539 258	21 356 392	-	9 686 622	8 659 516	9 651 642	9 165 161	8 921 708	21 427 002	144 582 186,83
Grand Total	16 592 288	146 273 760	178 132 505	127 439 728	126 007 629	498 530 534	193 558 212	197 857 784	192 799 922	184 008 126	182 449 255	704 874 082	2 748 523 824,48

Capital Expenditure

Directorates	July Actuals	August Actual	September Actuals	October Actual	November Actual	December Actual	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	8 778	5 741	20 487	20 000	-	-	-	-	44 994	100 000,00
Planning and Development	-	633 564	3 467 819	664 073	1 802 637	2 965 560	3 185 000	5 114 458	6 524 615	2 593 794	3 576 576	6 821 462	37 349 558,00
Infrastructure Services	2 464 688	9 845 209	16 362 500	23 551 274	25 631 211	29 910 962	31 782 967	51 249 984	55 396 300	47 452 446	38 554 858	152 974 994	485 177 392,00
Community and Protection Services	-	5 307 065	10 632 265	9 417 958	9 628 276	7 550 549	6 373 738	12 161 863	8 336 795	7 530 298	7 597 152	14 282 296	98 818 255,00
Corporate Services	-	55 099	1 252 375	1 551 064	4 728 998	1 127 252	3 340 333	3 465 333	2 865 333	3 365 333	3 648 668	26 463 831	51 863 619,00
Financial Services	-	-	1 077 949	2 114 652	25 491	46 751	-	-	-	-	-	1 035 156	4 300 000,00
Grand Total	2 464 688	15 840 937	32 792 908	37 307 800	41 822 353	41 621 561	44 702 038	71 991 638	73 123 043	60 941 871	53 377 254	201 622 733	677 608 824,00

