



STELLENBOSCH
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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

FEBRUARY 2026

QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for February 2026 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 February 2026.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____

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

Date: 13 March 2026

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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 FEBRUARY 2026

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	594 994 274	2 831 662 033	2 919 127 431
Plan to Date (SDBIP)	329 186 700	1 539 253 301	1 623 397 531
Actual	218 887 729	1 459 151 025	1 808 974 890
Variance to SDBIP	(110 298 971)	(80 102 276)	185 577 359
Year to date % Variance to SDBIP	-33,51%	-5,20%	11,43%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M08 February

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	577 763	41 494	407 375	406 429	947	0%	577 763
Service charges	1 465 254	1 662 304	1 704 804	130 008	956 988	880 609	76 379	9%	1 704 804
Investment revenue	61 434	63 980	52 980	3 676	34 662	36 205	(1 544)	-4%	52 980
Transfers and subsidies - Operational	234 414	260 585	265 780	1 888	188 795	134 977	53 818	40%	265 780
Other own revenue	332 917	310 802	317 802	87 549	221 155	165 177	55 977	34%	317 802
Total Revenue (excluding capital transfers and	2 624 600	2 869 321	2 919 127	264 615	1 808 975	1 623 398	185 577	11%	2 919 127
Employee costs	667 075	729 635	729 635	55 228	468 190	450 885	17 305	4%	729 635
Remuneration of Councillors	22 989	24 593	24 593	1 900	15 268	16 396	(1 127)	-7%	24 593
Depreciation and amortisation	206 749	225 960	225 960	15 023	130 478	150 640	(20 162)	-13%	225 960
Interest	72 867	77 649	70 951	-	25 340	32 352	(7 012)	-22%	70 951
Inventory consumed and bulk purchases	856 759	928 091	995 551	67 233	545 920	578 042	(32 123)	-6%	995 551
Transfers and subsidies	17 868	22 631	14 048	1 223	7 518	7 919	(402)	-5%	14 048
Other expenditure	655 539	732 522	770 923	34 921	266 437	303 018	(36 581)	-12%	770 923
Total Expenditure	2 499 847	2 741 081	2 831 662	175 527	1 459 151	1 539 253	(80 102)	-5%	2 831 662
Surplus/(Deficit)	124 753	128 240	87 465	89 088	349 824	84 144	265 680	316%	87 465
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	96 121	5 936	46 559	71 230	(24 672)	-35%	96 121
Transfers and subsidies - capital (in-kind)	4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	255 391	226 656	183 587	95 024	396 383	155 375	241 008	155%	183 587
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	255 391	226 656	183 587	95 024	396 383	155 375	241 008	155%	183 587
Capital expenditure & funds sources									
Capital expenditure	473 053	642 490	594 994	28 648	218 888	329 187	(110 299)	-34%	594 994
Capital transfers recognised	157 500	118 636	102 584	5 936	57 923	74 909	(16 986)	-23%	102 584
Borrowing	109 725	198 019	198 019	25 399	50 157	82 412	(32 256)	-39%	198 019
Internally generated funds	201 145	325 835	294 391	(2 687)	110 809	171 866	(61 057)	-36%	294 391
Total sources of capital funds	468 371	642 490	594 994	28 648	218 888	329 187	(110 299)	-34%	594 994
Financial position									
Total current assets	1 048 095	932 399	866 140		1 335 926				866 140
Total non current assets	6 176 431	7 047 276	6 999 781		6 685 410				6 999 781
Total current liabilities	560 544	498 267	429 465		524 004				429 465
Total non current liabilities	824 107	1 168 172	1 166 288		824 108				1 166 288
Community wealth/Equity	6 276 842	6 313 236	6 270 167		6 276 832				6 270 167
Cash flows									
Net cash from (used) operating	1 021 622	572 998	455 345	(180 814)	902 335	213 763	(688 572)	-322%	2 831 053
Net cash from (used) investing	(486 602)	(738 582)	(694 702)	(32 537)	(319 071)	373 666	692 737	185%	694 702
Net cash from (used) financing	-	198 019	198 019	-	-	-	-	-	198 019
Cash/cash equivalents at the month/year end	1 863 617	711 243	637 469	-	2 343 383	1 266 236	(1 077 147)	-85%	5 483 893
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	103 000	8 861	7 456	7 330	13 590	6 694	40 460	323 931	511 322
Creditors Age Analysis									
Total Creditors	24 528	-	-	-	-	-	-	-	24 528

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description		Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD %	Full Year Forecast
R thousands											
Revenue - Functional											
Governance and administration			720 352	743 393	739 072	47 136	516 420	499 834	16 586	3%	739 072
Executive and council			980	3 585	3 503	83	453	2 006	(1 553)	-77%	3 503
Finance and administration			719 372	739 808	735 569	47 053	515 967	497 828	18 139	4%	735 569
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			230 780	248 319	248 870	81 700	173 741	122 111	51 630	42%	248 870
Community and social services			13 895	18 523	22 561	7 316	19 905	12 694	7 211	57%	22 561
Sport and recreation			778	809	780	405	998	203	795	391%	780
Public safety			196 820	188 885	189 460	73 186	145 215	94 728	50 487	53%	189 460
Housing			19 288	40 102	36 069	793	7 623	14 486	(6 863)	-47%	36 069
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			120 534	96 123	104 946	7 592	65 640	85 076	(19 436)	-23%	104 946
Planning and development			98 633	81 016	89 839	5 884	59 870	77 949	(18 079)	-23%	89 839
Road transport			21 370	13 547	13 547	1 701	5 677	7 021	(1 345)	-19%	13 547
Environmental protection			530	1 560	1 560	6	94	106	(12)	-12%	1 560
Trading services			1 683 572	1 879 901	1 922 361	134 123	1 099 733	987 607	112 126	11%	1 922 361
Energy sources			1 135 871	1 326 497	1 351 497	84 564	732 016	657 946	74 070	11%	1 351 497
Water management			245 639	236 747	249 247	29 601	150 091	139 783	10 308	7%	249 247
Waste water management			165 340	172 165	172 165	10 958	117 773	95 361	22 412	24%	172 165
Waste management			136 723	144 492	149 452	9 001	99 853	94 517	5 336	6%	149 452
Other		4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		2	2 755 238	2 967 736	3 015 249	270 551	1 855 534	1 694 628	160 906	9%	3 015 249
Expenditure - Functional											
Governance and administration			367 218	397 039	401 777	34 743	256 326	213 303	43 022	20%	401 777
Executive and council			32 505	39 693	39 695	3 323	23 257	24 064	(807)	-3%	39 695
Finance and administration			329 411	349 590	354 124	30 982	228 788	185 388	43 400	23%	354 124
Internal audit			5 302	7 756	7 958	438	4 280	3 852	428	11%	7 958
Community and public safety			535 232	639 347	652 214	33 681	276 108	299 992	(23 884)	-8%	652 214
Community and social services			29 809	57 081	58 427	4 122	33 164	35 387	(2 223)	-6%	58 427
Sport and recreation			73 303	81 539	81 054	5 613	41 348	50 761	(9 414)	-19%	81 054
Public safety			390 529	437 480	445 830	20 285	174 277	177 710	(3 434)	-2%	445 830
Housing			41 591	63 247	66 904	3 662	27 320	36 134	(8 814)	-24%	66 904
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			161 639	186 646	189 829	11 585	118 218	118 438	(220)	0%	189 829
Planning and development			78 879	87 905	90 588	5 231	62 512	57 000	5 512	10%	90 588
Road transport			66 783	77 812	77 812	5 032	44 545	48 179	(3 634)	-8%	77 812
Environmental protection			15 977	20 929	21 429	1 321	11 161	13 260	(2 098)	-16%	21 429
Trading services			1 435 757	1 518 048	1 587 842	95 518	808 499	907 519	(99 021)	-11%	1 587 842
Energy sources			900 255	960 718	1 030 602	63 565	546 698	601 023	(54 325)	-9%	1 030 602
Water management			174 987	185 692	178 778	9 889	75 850	100 135	(24 285)	-24%	178 778
Waste water management			199 254	217 041	217 677	9 886	103 226	129 950	(26 723)	-21%	217 677
Waste management			161 262	154 598	160 785	12 178	82 725	76 412	6 313	8%	160 785
Other			-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		3	2 499 847	2 741 081	2 831 662	175 527	1 459 151	1 539 253	(80 102)	-5%	2 831 662
Surplus/ (Deficit) for the year			255 391	226 656	183 587	95 024	396 383	155 375	241 008	155%	183 587

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 FEBRUARY 2026

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) - M08 February

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	2 412	2 412	-	-	1 608	(1 608)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 291	51 760	55 266	1 935	22 146	30 230	(8 084)	-26,7%	55 266
Vote 3 - INFRASTRUCTURE SERVICES		1 798 976	1 962 772	2 006 515	140 650	1 150 840	1 056 833	94 007	8,9%	2 006 515
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 078	209 812	214 396	80 828	166 127	107 732	58 395	54,2%	214 396
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 809	828	8 031	5 815	2 216	38,1%	13 809
Vote 6 - FINANCIAL SERVICES		706 399	727 090	722 851	46 310	508 391	492 411	15 980	3,2%	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	2 755 238	2 967 736	3 015 249	270 551	1 855 534	1 694 628	160 906	9,5%	3 015 249
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	24 655	1 404	13 444	13 192	253	1,9%	24 655
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 613	130 807	134 714	7 509	70 725	79 741	(9 016)	-11,3%	134 714
Vote 3 - INFRASTRUCTURE SERVICES		1 538 143	1 636 653	1 706 900	100 653	869 149	980 435	(111 287)	-11,4%	1 706 900
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 831	568 393	578 103	32 282	256 148	258 012	(1 864)	-0,7%	578 103
Vote 5 - CORPORATE SERVICES		195 729	236 952	238 980	11 293	110 136	109 818	318	0,3%	238 980
Vote 6 - FINANCIAL SERVICES		149 803	144 583	148 310	22 387	139 549	98 056	41 493	42,3%	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	2 499 847	2 741 081	2 831 662	175 527	1 459 151	1 539 253	(80 102)	-5,2%	2 831 662
Surplus/ (Deficit) for the year	2	255 391	226 656	183 587	95 024	396 383	155 375	241 008	155,1%	183 587

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 FEBRUARY 2026

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	1 240 949	83 046	660 743	606 261	54 482	9%	1 240 949
Service charges - Water		209 832	201 453	213 953	28 272	128 609	121 197	7 413	6%	213 953
Service charges - Waste Water Management		127 606	132 113	132 113	10 309	91 182	75 455	15 728	21%	132 113
Service charges - Waste management		101 437	112 789	117 789	8 381	76 453	77 697	(1 243)	-2%	117 789
Sale of Goods and Rendering of Services		39 900	25 591	32 591	2 358	24 939	21 550	3 390	16%	32 591
Agency services		3 817	3 961	3 961	468	2 358	1 572	786	50%	3 961
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 447	18 972	18 972	1 944	15 053	13 245	1 808	14%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	52 980	3 676	34 662	36 205	(1 544)	-4%	52 980
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 733	14 249	14 249	831	6 577	6 816	(239)	-4%	14 249
Licence and permits		7 896	8 754	8 754	1 413	5 191	4 557	634	14%	8 754
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		50 025	59 231	59 231	8 188	26 164	26 352	(188)	-1%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	577 763	41 494	407 375	406 429	947	0%	577 763
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		187 263	173 403	173 403	71 179	134 346	86 349	47 997	56%	173 403
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		234 414	260 585	265 780	1 888	188 795	134 977	53 818	40%	265 780
Interest		4 522	3 426	3 426	385	2 449	2 519	(70)	-3%	3 426
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 214	3 214	460	3 753	2 218	1 535	69%	3 214
Gains on disposal of Assets		2 317	-	-	325	325	-	325	-	-
Other Gains		(1 003)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		2 624 600	2 869 321	2 919 127	264 615	1 808 975	1 623 398	-		2 919 127
Expenditure By Type										
Employee related costs		667 075	729 635	729 635	55 228	468 190	450 885	17 305	4%	729 635
Remuneration of councillors		22 989	24 593	24 593	1 900	15 268	16 396	(1 127)	-7%	24 593
Bulk purchases - electricity		763 604	805 126	875 126	57 549	488 133	511 218	(23 085)	-5%	875 126
Inventory consumed		93 155	122 965	120 425	9 684	57 787	66 825	(9 038)	-14%	120 425
Debt impairment		24 479	77 289	(93 359)	-	-	-	-	-	(93 359)
Depreciation and amortisation		206 749	225 960	225 960	15 023	130 478	150 640	(20 162)	-13%	225 960
Interest		72 867	77 649	70 951	-	25 340	32 352	(7 012)	-22%	70 951
Contracted services		283 689	328 381	364 677	23 853	152 596	181 369	(28 773)	-16%	364 677
Transfers and subsidies		17 868	22 631	14 048	1 223	7 518	7 919	(402)	-5%	14 048
Irrecoverable debts written off		176 955	126 724	274 163	-	385	313	72	23%	274 163
Operational costs		161 886	199 498	224 813	11 068	113 457	121 336	(7 880)	-6%	224 813
Losses on Disposal of Assets		348	-	-	-	-	-	-	-	-
Other Losses		8 183	630	630	-	-	-	-	-	630
Total Expenditure		2 499 847	2 741 081	2 831 662	175 527	1 459 151	1 539 253	(80 102)	-5%	2 831 662
Surplus/(Deficit)		124 753	128 240	87 465	89 088	349 824	84 144	80 102	0	87 465
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	96 121	5 936	46 559	71 230	(24 672)	(0)	96 121
Transfers and subsidies - capital (in-kind)		4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		255 391	226 656	183 587	95 024	396 383	155 375			183 587
Surplus/(Deficit) after income tax		255 391	226 656	183 587	95 024	396 383	155 375			183 587
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		255 391	226 656	183 587	95 024	396 383	155 375			183 587
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		255 391	226 656	183 587	95 024	396 383	155 375			183 587

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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 28 February 2026. It should be noted that the figures relate to billed revenue and not cash collected.

Operating Revenue by Source:

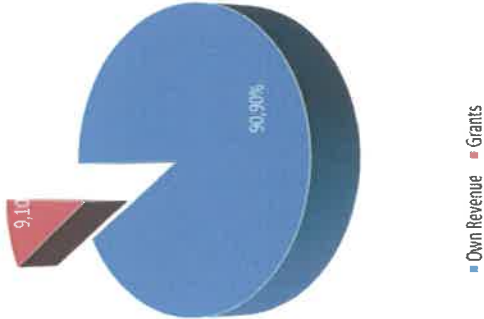
R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue										
Service charges - Electricity	1 215 948 763	1 240 948 763	660 743 133	606 260 850	-54 482 283	-9%	65 846 827	83 046 158	-17 199 331	-26,12%
Service charges - Water	201 453 009	213 953 009	128 609 463	121 196 918	-7 412 545	-6%	25 991 979	28 272 133	-2 280 154	-8,77%
Service charges - Waste Water Management	132 112 779	132 112 779	91 182 161	75 454 506	-15 727 655	-21%	9 240 081	10 308 808	-1 068 727	-11,57%
Service charges - Waste management	112 789 486	117 789 486	76 453 119	77 696 592	1 243 473	2%	9 050 722	8 380 517	670 205	7,40%
Sale of Goods and Rendering of Services	25 590 670	32 590 670	24 939 063	21 549 516	-3 389 547	-16%	2 267 603	2 357 896	-90 293	-3,98%
Agency services	3 961 303	3 961 303	2 358 052	1 572 459	-785 593	-50%	-	467 505	-467 505	0,00%
Interest earned from Receivables	18 972 172	18 972 172	15 053 056	13 245 121	-1 807 935	-14%	1 756 447	1 943 867	-187 420	-10,67%
Interest earned from Current and Non Current	63 979 577	52 979 577	34 661 645	36 205 465	1 543 820	4%	4 858 937	3 676 223	1 182 714	24,34%
Rental from Fixed Assets	14 249 488	14 249 488	6 576 782	6 815 937	239 155	4%	914 571	830 607	83 964	9,18%
Licence and permits	8 754 465	8 754 465	5 191 419	4 556 982	-634 437	-14%	346 331	1 412 831	-1 066 500	-307,94%
Operational Revenue	59 231 238	59 231 238	26 163 666	26 351 681	188 015	1%	2 654 218	8 187 516	-5 533 298	-208,47%
Non-Exchange Revenue										
Property rates	571 650 678	577 762 768	407 375 399	406 428 607	-946 792	0%	44 688 773	41 494 340	3 194 433	7,15%
Fines, penalties and forfeits	173 402 829	173 402 829	134 346 015	86 348 551	-47 997 464	-56%	53 907 925	71 178 863	-17 270 938	-32,04%
Transfer and subsidies - Operational	260 585 383	265 779 526	188 795 261	134 977 287	-53 817 974	-40%	3 098 559	1 888 091	1 210 468	39,07%
Interest	3 425 825	3 425 825	2 448 618	2 518 988	70 370	3%	71 469	384 852	-313 383	-438,49%
Operational Revenue	3 213 533	3 213 533	3 752 901	2 218 071	-1 534 830	0%	238 015	459 656	-221 641	-93,12%
Total Revenue (excluding capital transfers and	2 869 321 198	2 919 127 431	1 808 974 890	1 623 397 531	-185 577 359	-11%	224 932 457	264 615 000	-39 682 543	-17,64%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

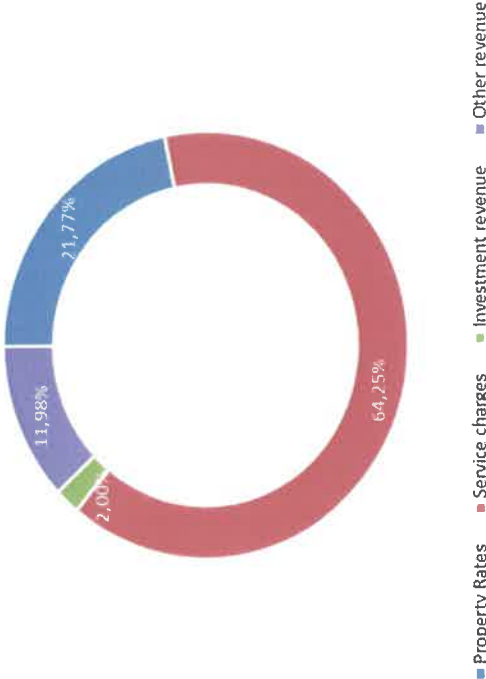
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists in majority of services charges at 64.25% per cent of the R2 653 347 905 own revenue budget.

Funding of the operating budget



Composition of own revenue



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an overperformance of R946 792 for property rates when compared to the year-to-date budget projections.

3.2 Service charges - Electricity

The municipality has billed R54 482 283 more electricity charges than initially anticipated. The largest overperformance variance was noted for Electricity Sales: Time of use tariffs R40 643 227 and Industrial (400 Volts) (Low Voltage) R8 487 006. This overperformance is a result of increases in consumption.

3.3 Service charges - Waste Water Management

The municipality has billed R15 727 655 more sanitation charges than initially anticipated. The largest overperformance variance was noted for Industrial Wastewater R4 114 489 and sanitation charges R6 360 906. This increase in billings is a result of an increase in usage.

3.3 Service charges - Water

The municipality has billed R7 412 545 more water charges than initially anticipated. The largest overperformance variance was noted for Water Sales: Conventional R5 038 214. 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 R3 389 547. 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 R2 197 299 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: Parking Fees

An over performance of R1 210 031 has been noted. This is a result of an increase in parking usage due to students being back on the University.

3.5 Transfer and subsidies - Operational

An overperformance is noted for transfers and subsidies to the amount of R53 817 974. The overperformance is due to the tranche payments received for the equitable share and other grant allocations.

3.6 Fines, penalties, and forfeits

An overperformance was noted to the amount of R47 997 464. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

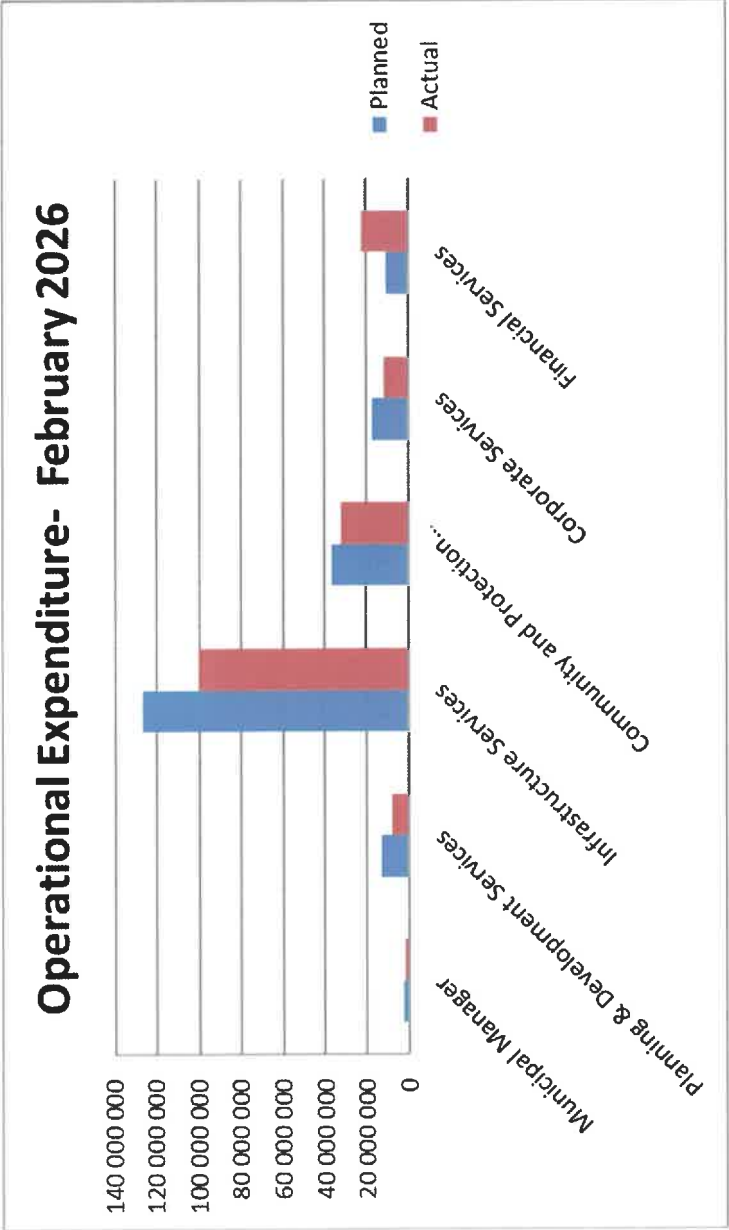
4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 28 February 2026.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		February 2026		February Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 693 262	24 654 689	13 191 548	13 444 362	2 076 600	1 404 109	(672 491)	-32%
Planning & Development Services	130 807 404	134 714 474	79 740 790	70 725 072	12 504 608	7 509 163	(4 995 445)	-40%
Infrastructure Services	1 636 652 537	1 706 899 622	980 435 261	869 148 644	126 712 118	100 652 551	(26 059 567)	-21%
Community and Protection Services	568 392 787	578 103 041	258 012 064	256 148 289	36 446 414	32 281 588	(4 164 826)	-11%
Corporate Services	236 951 689	238 980 229	109 817 769	110 135 712	16 741 234	11 292 645	(5 448 589)	-33%
Financial Services	144 583 175	148 309 978	98 055 869	139 548 946	10 242 319	22 386 967	12 144 648	119%
TOTALS	2 741 080 854	2 831 662 033	1 539 253 301	1 459 151 025	204 723 293	175 527 022	(29 196 271)	-14%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026



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 R79 740 790 of the amended budget. The year- to- date actual expenditure incurred amounted to R70 725 072 which resulted in an underperformance of R9 015 718. 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 R3 080 264 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and is currently finalising the tender specifications.

4.1.2 Expenditure: Contracted Services: Contractors: Management of Informal Settlements

The user department planned to spend R6 103 997 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 510 368. Orders to the amount of R1 151 653 have been loaded onto the financial system. The user department indicated that the remaining funds will be used in May 2026 for evictions and provision of Wendy houses in May 2026.

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

The user department planned to spend R1 355 153 of the amended budget. The year-to-date actual expenditure incurred amounted to R87 900. Orders to the amount of R1 506 130 have been loaded onto the financial system. The user department indicated that a service provider has been appointed for the drafting of the water use licensing application.

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. Orders to the amount of R900 000 have been loaded onto the

financial system. The user department indicated that service provider is for the implementation of online applications for informal trading.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R980 435 261 of the amended budget. The year-to-date actual expenditure incurred amounted to R869 148 644 which resulted in an underperformance of R111 286 617. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R511 217 691 of the amended budget. The year-to-date actual expenditure incurred amounted to R488 132 517. The user department indicated that the invoices for February 2026 will be received soon and submitted for payment in March 2026.

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

The user department planned to spend R17 500 712 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 595 480. Orders to the amount of R9 589 228 have been loaded onto the financial system. The user department indicated that the invoices for February 2026 have been received and will be processed in March.

4.2.3 Expenditure: Inventory Consumed: Consumables: Zero Rated (Electrical engineering: Systems operations)

The user department planned to spend R1 912 856 of the amended budget. The year-to-date actual expenditure incurred amounted to R525 489. The user department indicated that expenditure is incurred as and when needed and the current month's expenditure has been lower than envisaged.

4.2.4 Expenditure: Inventory Consumed: Consumables: Zero Rated (Sewerage Purification Stellenbosch)

The user department planned to spend R3 501 032 of the amended budget. The year-to-date actual expenditure incurred amounted to R921 853. The user department indicated that expenditure is incurred as and when needed and the current month's expenditure has been lower than envisaged.

4.2.5 Expenditure: Inventory Consumed: Consumables: Zero Rated (Refuse removal)

The user department planned to spend R4 862 144 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 807 848. The user department indicated that expenditure is incurred as and when needed and the current month's expenditure has been lower than envisaged.

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 519 505. Orders to the amount of R1 387 937 have been loaded onto the financial system. The user department indicated that work is currently in progress, and they are in the process of rolling out the winter readiness programme.

4.2.7 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Electrical engineering: Client services)

The user department planned to spend R1 322 824 of the amended budget. The year-to-date actual expenditure incurred amounted to R149 811. The user department indicated that expenditure is incurred as and when needed and the current month's expenditure has been lower than envisaged.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R258 012 064 of the amended budget. The year-to-date actual expenditure incurred amounted to R256 148 289 which resulted in an underperformance of R1 863 775. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Traffic Management

The user department planned to spend R8 216 334 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 045 678. The user department indicated that invoices have been submitted for payment. An improvement in expenditure will be seen in the next reporting period.

4.3.2 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Households: Social Security Payments: Social Assistance: Grant In Aid

The user department planned to spend R5 300 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 283 560. The user department indicated that the approved donation for U-Turn cannot be paid in full as they have not yet obtained a local facility, this has contributed to this variance.

4.4 Corporate Services

The Corporate Services directorate planned to spend R109 817 769 of the budget. The year-to-date actual expenditure incurred amounted to R110 135 715 which resulted in an overperformance of R317 943. The items that attributed to the overperformance are as follows:

4.4.1 Expenditure: Operational Cost: Skills Development Fund Levy

The user department planned to spend R2 970 802 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 054 205. The user department indicated that the expenditure is still in line with the amended budget.

4.5 Financial Services

The Financial Services directorate planned to spend R98 055 869 of the budget. The year-to-date actual expenditure incurred amounted to R139 548 946 which resulted in an overperformance of R41 493 077. The items that attributed to the overperformance are as follows:

4.5.1 Expenditure: Depreciation and Amortisation: Depreciation

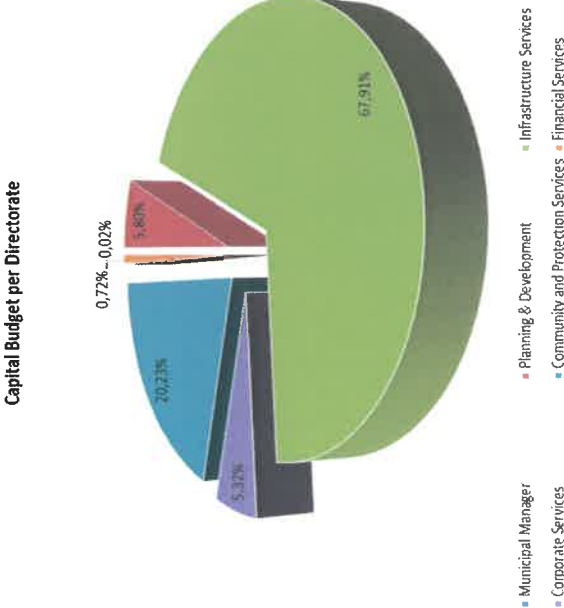
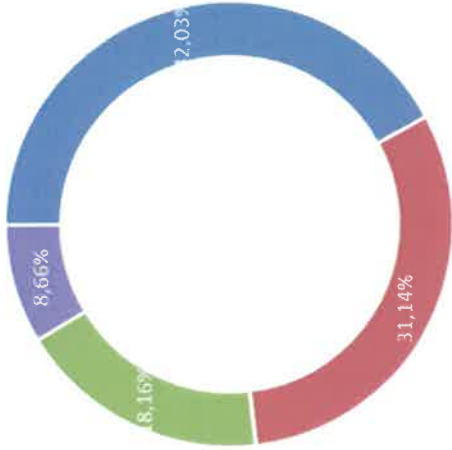
The user department planned to spend R1 608 456 of the amended budget. The year-to-date actual expenditure incurred amounted to R47 642 916. The user department indicated that the necessary amendments to the misalignment will reflect in the next reporting period.

5 Capital Expenditure

Stellenbosch municipality vested most of the 2025/26 capital budget in trading services (R344 619 832 or 57.92 per cent of the R594 994 274 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Energy Sources (R144 845 637 or 42.03 per cent of the R344 619 832 trading services capital budget).

Composition of Trading Services



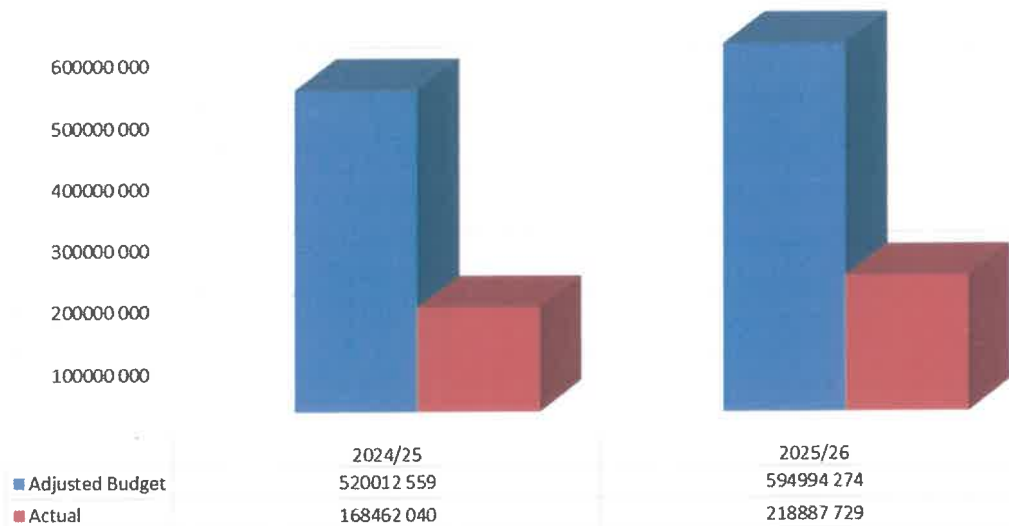
MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 28 February 2026.

Directorate	Adjusted Budget	Capital Expenditure					Balance	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional				
Municipal Manager	100 000	100 000	67 919	24 519	2 551	94 989	5 011	67,92%	92,44%	94,99%
Planning & Development	34 485 819	15 384 310	9 961 341	1 997 993	2 272 065	14 231 398	20 254 421	28,89%	34,68%	41,27%
Infrastructure Services	404 059 707	216 141 136	141 931 732	128 802 384	14 825 993	285 560 109	118 499 598	35,13%	67,00%	70,67%
Corporate Services	31 663 619	20 733 088	11 540 119	4 869 576	18 288	16 427 982	15 235 637	36,45%	51,83%	51,88%
Community and Protection Services	120 385 129	72 528 166	52 084 627	36 187 467	2 361 679	90 633 773	29 751 356	43,27%	73,32%	75,29%
Financial Services	4 300 000	4 300 000	3 301 991	542 899	26 507	3 871 397	428 603	76,79%	89,42%	90,03%
TOTALS	594 994 274	329 186 700	218 887 729	172 424 838	19 507 083	410 819 650	184 174 624	36,79%	65,77%	69,05%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

Year-On-Year Capital Comparison



Detail	2024/25	2025/26
Adjusted Budget	520 012 559	594 994 274
Actual	168 462 040	218 887 729
Actual % Spent	32,40%	36,79%

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	0,47%	2,66%	5,51%	6,27%	7,03%	7,00%	3,09%	4,81%						594 994 274,00

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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) - M08 February

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	33	68	100	(32)	-32%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	31 106	144	7 887	12 636	(4 749)	-38%	31 106
Vote 3 - INFRASTRUCTURE SERVICES		338 562	447 282	381 811	20 513	139 649	208 680	(69 031)	-33%	381 811
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	90 487	4 988	43 851	52 244	(8 393)	-16%	90 487
Vote 5 - CORPORATE SERVICES		43 743	50 920	31 664	225	11 540	20 733	(9 193)	-44%	31 664
Vote 6 - FINANCIAL SERVICES		9 320	600	857	-	86	600	(534)	-89%	857
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	536 024	25 903	203 062	294 993	(91 931)	-31%	536 024
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 162	5 580	3 380	8	2 074	2 749	(674)	-25%	3 380
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	22 249	1 400	2 282	7 461	(5 179)	-69%	22 249
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	29 899	1 369	8 233	20 284	(12 051)	-59%	29 899
Vote 5 - CORPORATE SERVICES		64	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 443	(32)	3 236	3 700	(464)	-13%	3 443
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	58 970	2 745	15 826	34 194	(18 368)	-54%	58 970
Total Capital Expenditure	3	473 053	642 490	594 994	28 648	218 888	329 187	(110 299)	-34%	594 994
Capital Expenditure - Functional Classification										
Governance and administration		45 826	55 320	36 064	226	14 910	25 133	(10 223)	-41%	36 064
Executive and council		40	100	100	33	68	100	(32)	-32%	100
Finance and administration		45 786	55 220	35 964	193	14 842	25 033	(10 191)	-41%	35 964
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		69 497	106 629	141 941	6 025	59 079	78 322	(19 242)	-25%	141 941
Community and social services		24 173	56 631	76 085	2 496	34 827	50 822	(15 895)	-31%	76 085
Sport and recreation		12 117	10 093	16 300	743	8 905	7 582	1 343	18%	16 300
Public safety		5 788	8 261	19 298	2 694	7 706	7 920	(214)	-3%	19 298
Housing		27 419	31 644	30 259	91	7 541	12 019	(4 477)	-37%	30 259
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		114 732	99 849	72 370	1 150	31 695	37 123	(5 429)	-15%	72 370
Planning and development		26 522	5 135	5 878	81	3 724	4 902	(1 178)	-24%	5 878
Road transport		85 532	94 464	66 242	1 015	27 793	32 022	(4 229)	-13%	66 242
Environmental protection		2 678	250	250	53	178	200	(22)	-11%	250
Trading services		242 998	380 693	344 620	21 247	113 204	188 609	(75 405)	-40%	344 620
Energy sources		73 910	126 332	144 846	26 800	36 987	67 943	(30 957)	-46%	144 846
Water management		73 254	148 159	107 328	(7 235)	41 795	68 122	(26 326)	-39%	107 328
Waste water management		59 260	87 200	62 588	1 681	26 025	40 722	(12 697)	-31%	62 588
Waste management		36 574	19 002	29 859	-	6 396	11 821	(5 425)	-46%	29 859
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	473 053	642 490	594 994	28 648	218 888	329 187	(110 299)	-34%	594 994
Funded by:										
National Government		95 420	63 693	63 693	4 676	42 806	53 694	(10 888)	-20%	63 693
Provincial Government		27 322	21 885	19 890	1 260	3 753	7 437	(3 684)	-50%	19 890
District Municipality		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		34 759	33 057	19 000	-	11 364	13 777	(2 414)	-18%	19 000
Transfers recognised - capital		157 500	118 636	102 584	5 936	57 923	74 909	(16 986)	-23%	102 584
Borrowing		109 725	198 019	198 019	25 399	50 157	82 412	(32 256)	-39%	198 019
Internally generated funds	6	201 145	325 835	294 391	(2 687)	110 809	171 866	(61 057)	-36%	294 391
Total Capital Funding	7	468 371	642 490	594 994	28 648	218 888	329 187	(110 299)	-34%	594 994

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 384 310 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 961 341. This resulted in an underperformance of R5 422 969. The projects that attributed to the underperformance are as follows:

5.1.1 Upgrading of Flats: General

The user department planned to spend R3 251 824 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 251 824. The user department indicated that the tender for the resurfacing of the parking areas was more than expected and additional funds are required for the completion of the project.

5.1.2 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R3 730 769 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 289 282. Orders to the amount of R291 486 have been loaded onto the financial system. The user department indicated that the project is currently behind schedule due to environmental aspects that needed to be clarified with regards to land invasion. However, approval has been given to continue with the rehabilitation and therefore expenditure is expected to increase.

5.1.3 Upgrading of Lapland wastewater.

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the upgrading of the Lapland sewer line connections has been cancelled due to the non-responsiveness of bidders. A new tender will be advertised in March 2026.

5.2 Community and Protection Services

The Directorate planned to spend R72 528 166 of the amended budget. The year-to-date actual expenditure incurred amounted to R52 084 627. This resulted in an underperformance of R20 433 539. 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 R5 059 295 of the amended budget. The year-to-date actual expenditure incurred amounted to R664 230. Orders to the amount of R4 046 042 have been loaded onto the financial system. The user department indicated that a portion of the project has been completed and they are awaiting invoices from the service provider. A tender has been advertised for the remaining portion of the project and is expected to close on the 16th of March 2026.

5.2.2 Calcutta Memorial Park

The user department planned to spend R37 097 429 of the amended budget. The year-to-date actual expenditure incurred amounted to R28 075 810. Orders to the amount of R17 349 161 have been loaded onto the financial system. The user department indicated that a portion of the project has been completed and all invoices have been paid. The tender for the remaining portion is expected to serve at the bid evaluation committee.

5.2.3 Specialized Vehicles: Traffic

The user department planned to spend R4 750 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R4 341 248 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of the vehicles.

5.2.4 Upgrade Stellenbosch Library

The user department planned to spend R5 286 394 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 424 614. Orders to the amount of R585 478 have been loaded onto the financial system. The user department indicated that a service provider has been appointed for the remaining work to be done.

5.3 Infrastructure Services

The Directorate planned to spend R216 141 136 the amended budget. The year-to-date actual expenditure incurred amounted to R141 931 732. This resulted in an underperformance of R74 209 404. 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 R35 548 449 of the amended budget. The year-to-date actual expenditure incurred amounted to R28 179 096. Orders to the amount of R45 981 712 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 Streetlights R304

The user department planned to spend R3 750 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 432 522. Orders to the amount of R3 369 595 have been loaded onto the financial system. The user department indicated that the service providers are currently on site.

5.3.3 Upgrade of WWTW Wemmershoek

The user department planned to spend R33 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R20 374 105. Orders to the amount of R2 429 958 have been loaded onto the financial system. The user department indicated that the contractor and consultant have been appointed and are currently on site, expenditure should increase in the next reporting period.

5.3.4 Upgrade transformers at Main substation 7.5MVA to 20MVA

The user department planned to spend R2 875 223 of the amended budget. The year-to-date actual expenditure incurred amounted to R191 223. Orders to the amount of R2 312 555 have been loaded onto the financial system. The user department indicated that service providers have been appointed and they are awaiting invoices for work already completed.

5.3.5 Bien don 66/11kV substation new

The user department planned to spend R12 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, no invoices have been received from the service provider yet.

5.3.6 Bulk Water Supply Pipeline & Pumpstations: Franschoek

The user department planned to spend R28 563 381 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 they are awaiting the practical completion inspection to be conducted by the consultant in March 2026 after which payments will follow.

5.3.7 Major Drop-Offs: Construction – Franschoek

The user department planned to spend R2 654 375 of the amended budget. The year-to-date actual expenditure incurred amounted to R252 068. Orders to the amount of R4 876 967 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is currently on site.

5.4 Corporate Services

The Directorate planned to spend R20 733 088 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 540 119. This resulted in an underperformance of R9 192 969. 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 875 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R302 920 have been loaded onto the financial system. The user department indicated that the tender is expected to serve at the bid evaluation committee.

5.4.3 Fibre Optic Implementation

The user department planned to spend R2 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender is currently being evaluated.

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 R989 784. The user department indicated that they are in the process of reviewing the SETA contract as the current contract had lapsed.

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description		NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	26 514	3 505	2 978	2 938	2 551	2 330	18 619	106 332	165 767	132 770	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	56 869	1 382	1 038	1 137	1 200	1 040	2 136	11 986	76 788	17 499	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	23 740	1 723	1 369	1 245	1 523	1 082	4 894	19 242	54 828	27 996	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	8 486	807	676	626	1 745	611	3 841	27 617	44 409	34 441	-	-	
Receivables from Exchange Transactions - Waste Management	1600	6 115	948	898	873	3 004	886	5 702	39 326	57 751	49 790	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 062	269	233	220	217	371	1 331	14 364	18 067	16 503	-	-	
Interest on Arrear Debtor Accounts	1810	150	144	170	215	518	296	3 265	91 905	96 664	96 200	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(19 936)	83	93	76	2 833	68	672	13 159	(2 951)	16 808	-	-	
Total By Income Source	2000	103 000	8 861	7 456	7 330	13 590	6 694	40 460	323 931	511 322	392 005	-	-	
2024/25 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 976	1 631	1 318	1 268	3 923	1 193	2 316	10 154	25 778	18 853	-	-	
Commercial	2300	43 442	567	395	525	962	439	2 264	41 004	89 598	45 194	-	-	
Households	2400	48 983	6 439	5 586	5 327	7 317	4 964	34 948	259 865	373 430	312 422	-	-	
Other	2500	6 599	225	156	209	1 388	98	933	12 908	22 516	15 536	-	-	
Total By Customer Group	2600	103 000	8 861	7 456	7 330	13 590	6 694	40 460	323 931	511 322	392 005	-	-	

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

W0024 Stellenbosch - Supporting Table 004 Monthly Budget Statement - aged creditors - 2025/2026										
Description	NT Code	Budget Year 2025/26								
		0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	10 048	-	-	-	-	-	-	-	10 048
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	14 480	-	-	-	-	-	-	-	14 480
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	24 528	-	-	-	-	-	-	-	24 528

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	February		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		- 20 000 000,00	90 000 000,00	581 046,01	3 804 528,33	105 066 063,50
		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	625 205,48	5 224 931,51	105 224 931,51
					180 606 505,31	-	(20 000 000,00)	20 424 279,12	1 206 251,49	9 260 210,58	210 290 995,00
03/7881123974/036 03/7881123974/037	<u>NEDBANK</u> N#036 N#037	12 MTHS	8,695%	19-Mar-26	204 954 958,90				1 334 027,40	11 577 452,05	216 532 410,96
		10 MTHS	7,900%	19-Jun-26				100 000 000,00	606 027,40	4 177 260,27	104 177 260,27
					204 954 959,88			100 000 000,00	1 940 054,79	15 754 712,33	320 709 671,23
258489367-043 258489367-046	<u>SBSA</u> S#043 S#046	9 MNTHS	8,775%	09-Jul-25	43 448 808,09			43 527 367,70	-	78 559,61	0,00
		6 MNTHS	8,300%	17-Nov-25	101 046 027,40			104 229 589,04	-	3 183 561,64	0,00
					144 494 835,49			(147 756 956,74)	-	3 262 121,25	0,00
INVESTMENT TOTAL					530 056 300,68	-	(20 000 000,00)	(27 332 677,62)	3 146 306,29	28 277 044,16	531 000 666,24

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of Institution & investment ID	Ref	Period of Investment	Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate •	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality		CALL ACCOUNT												
A#9415		9M	Deposits - Bank (03	No	Yes	7,00%	No	No	30/06/2025	124 485	581	(20 000)	-	105 066
A#5573		1Y	Deposits - Bank (03	No	Yes	8,82%	No	No	10/07/2025	-	-		-	-
A#6172		1Y	Deposits - Bank (03	No	Yes	8,15%	No	No	10/07/2026	104 600	625		-	105 225
N#036		1Y	Deposits - Bank (03	No	Yes	8,65%	No	No	31/03/2025	215 198	1 334		-	216 532
N#037		10M	Deposits - Bank (03	No	Yes	7,90%	No	No	19/06/2026	103 571	606		-	104 177
S#043		9M	Deposits - Bank (03	No	Yes	8,80%	No	No	10/09/2025	-	-		-	-
S#046		6M	Deposits - Bank (03	No	Yes	8,30%	No	No	17/11/2025	-	-		-	-
Municipality sub-total										547 854	3 146	(20 000)	-	531 001
TOTAL INVESTMENTS AND INTEREST	2									547 854	3 146	(20 000)	-	531 001

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

8 Borrowings

Lending Institution	Balance 1/02/2026	Received February 2026	Interest Capitalised February 2026	Capital Repayments February 2026	Balance 28/02/2026	Interest rate	Sinking Funds (R'000)
DBSA 61001059	5 001 584	-	-	-	5 001 584	10,25%	
DBSA 61007281	42 002 386	-	-	-	42 002 386	9,74%	
NEBANK 05/7831035613/0000001	73 858 341	-	-	-	73 858 341	9,70%	
NEBANK 05/7831035613/0000002	67 205 231	-	-	-	67 205 231	8,81%	
STANDARD BANK 730033	109 917 383	-	-	-	109 917 383	11,00%	
NEDBANK 05/7831035613/0000003	58 095 553	-	-	-	58 095 553	8,64%	
NEDBANK 05/7831035613/0000004	123 701 484	-	-	-	123 701 484	9,14%	
TOTAL	479 781 962	-	-	-	479 781 962		

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL INCLUSIVE OF ROLL OVER AMOUNTS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
Unconditional Grant: Equitable Share	231 793 000		231 793 000	173 845 000	111 467 730	15 622 095	-	62 377 270	64,12%	48,09%
Grand Total (Unconditional Grants)	231 793 000		231 793 000	173 845 000	111 467 730	15 622 095	-	62 377 270	64,12%	48,09%
EPWP Integrated Grant for Municipalities	3 202 000		3 202 000	3 202 000	1 805 105	307 966	961 000	1 396 896	56,37%	56,37%
Local Government Financial Management Grant	1 700 000		1 700 000	1 700 000	459 354	207 354		1 240 646	27,02%	27,02%
Integrated National Electrification Programme (Municipal) Grant	6 188 000		6 188 000	4 023 000	1 349 227	289 262		2 673 773	33,54%	21,80%
Integrated Urban Development Grant	64 530 000		64 530 000	49 996 000	43 628 055	4 645 715		6 367 945	87,26%	67,61%
Energy Efficiency and Demand Side	5 000 000		5 000 000	5 000 000	-	-	2 000 000	5 000 000	0,00%	0,00%
Local Government, Water and Related Service SETA	550 000		550 000	-	351 621	-		351 621	0,00%	63,93%
Community Development Workers Operational Support Grant	38 000		38 000	38 000	1 247	-		36 753	3,28%	3,28%
Community Library Service Grant	11 576 000	3 962 579	15 538 579	11 576 000	10 484 419	1 900 511	3 858 000	5 054 160	67,47%	67,47%
Human Settlements Development Grant	8 000 000	1 283 614	9 283 614	-	306 573	-		977 041	23,88%	3,30%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	10 318 000	1 700 485	12 018 485	7 700 767	1 931 068	64 061	-	7 470 184	20,54%	16,07%
Title Deeds Restoration Grant	1 162 000		1 162 000	-		-		-	0,00%	0,00%
Integrated Transport Planning	656 000		656 000	656 000	406 674	406 674		249 326	61,99%	61,99%
Maintenance and Construction of Transport Infrastructure	335 000		335 000	-	-	-		-	0,00%	0,00%
Regional Socio-Economic Project/Violence through urban	800 000	537 008	1 337 008	800 000	469 213	-		867 795	35,09%	35,09%
Cape Winelands District Community safety	100 000		100 000	-	80 000	-		80 000	0,00%	80,00%
Cape Winelands District Municipality (Local Economic Development)	250 000		250 000	250 000	75 000	-	175 000	175 000	30,00%	30,00%
Cape Winelands Disaster Grant	500 000		500 000			-		-	0,00%	0,00%
Development of Sport and Recreational Facilities	300 000		300 000	-	226 843	-		226 843	0,00%	75,61%
Provincial Acceleration Grant		6 160 529	6 160 529		-	-		6 160 529	0,00%	0,00%
Khaya Lam Free Market Foundation		293 271	293 271	150 000		-		443 271	0,00%	0,00%
Global Environment Fund (GEF)	2 412 150	-	2 412 150	1 006 126	-	-	147 242	1 006 126	0,00%	0,00%
K9 Unit (Resource Funding for Establishment and support of K9 Unit)	-	-	400 000		137 239	8 000		137 239	0,00%	34,31%
Grand total (Conditional Grants)	117 617 150	13 937 486	131 954 636	86 097 893	61 711 639	7 829 543	7 141 242	38 323 740	61,69%	46,77%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		221 280	239 166	239 166	961	178 747	120 812	57 935	48,0%	239 166
Operational Revenue: General Revenue: Equitable Share		215 604	231 793	231 793	—	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	961	3 202	2 135	1 067	50,0%	3 202
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	—	1 700	1 133	567	50,0%	1 700
Programme and Project Preparation Support Grant		2 055	2 471	2 471	—	—	1 647	(1 647)	-100,0%	2 471
Provincial Government:		15 514	18 358	15 358	3 858	12 414	8 696	3 718	42,7%	15 358
Community Library Service Grant		11 333	10 023	10 023	3 858	11 576	6 682	4 894	73,3%	10 023
Municipal Accreditation and Capacity Building Grant		249	—	—	—	—	—	—	—	—
Title Deeds Restoration Grant		364	1 162	1 162	—	—	775	(775)	-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	24	14	56,9%	38
Provincial Acceleration Grant		—	—	—	—	—	—	—	—	—
RSEP/ VPUU		—	800	800	—	800	800	—	—	800
Human Settlements Development Grant		3 150	6 000	3 000	—	—	307	(307)	-100,0%	3 000
District Municipality:		1 319	100	850	175	250	77	173	224,6%	850
Cape Winelands District Tourism Grant		—	100	100	—	—	52	(52)	-100,0%	100
Cape Winelands District Grant		—	—	500	—	—	—	—	—	500
CWDM Community Safety Grant		1 319	—	250	175	250	25	225	900,0%	250
Other grant providers:		2 133	2 962	2 962	430	1 467	1 883	(416)	-22,1%	2 962
Departmental Agencies and Accounts		—	550	550	—	—	275	(275)	-100,0%	550
Foreign Government and International Organisations		—	2 412	2 412	147	1 006	1 608	(602)	-37,4%	2 412
Households		—	—	—	—	—	—	—	—	—
Non-profit Institutions		—	—	—	—	150	—	150	—	—
Private Enterprises		2 133	—	—	283	311	—	311	—	—
Public Corporations		—	—	—	—	—	—	—	—	—
Higher Educational Institutions		—	—	—	—	—	—	—	—	—
Parent Municipality / Entity		—	—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	240 246	260 585	258 335	5 424	192 878	131 468	61 410	46,7%	258 335
Capital Transfers and Grants										
National Government:		80 802	73 247	73 247	2 000	59 019	65 028	(6 009)	-9,2%	73 247
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 556	6 188	6 188	—	4 023	3 403	620	18,2%	6 188
Municipal Disaster Relief Grant		6 000	—	—	—	—	—	—	—	—
Integrated Urban Development Grant		60 246	62 059	62 059	—	49 996	58 159	(8 163)	-14,0%	62 059
Energy Efficiency and Demand Side Management Grant		5 000	5 000	5 000	2 000	5 000	3 465	1 535	44,3%	5 000
Provincial Government:		24 231	25 168	16 674	—	8 357	4 866	3 491	71,7%	16 674
K9 Unit (Resource Funding for Establishment and Support of K9)		—	—	400	—	—	—	—	—	400
Library Service : Conditional Grant		—	—	—	—	—	—	—	—	—
Integrated Transport Planning		628	656	656	—	656	—	656	—	656
Human Settlements Development Grant		—	10 000	5 000	—	—	—	—	—	5 000
Development of Sport and Recreational Facilities		—	300	300	—	—	115	(115)	-100,0%	300
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		22 103	14 212	10 318	—	7 701	4 751	2 950	62,1%	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	2 000	67 376	69 893	(2 518)	-3,6%	89 921
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	345 279	359 001	348 257	7 424	260 254	201 362	58 893	29,2%	348 257

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	16 396	115 904	120 278	(4 374)	-3,6%	(239 166)
Operational Revenue: General Revenue:Equitable Share		215 604	231 793	231 793	15 622	111 468	115 897	(4 429)	-3,8%	(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	308	1 805	1 601	204	12,8%	(3 202)
Local Government Financial Management Grant [Schedule 5B]		1 509	1 700	1 700	207	459	1 133	(674)	-59,5%	(1 700)
Integrated Urban Development Grant		2 055	2 471	2 471	259	2 171	1 647	524	31,8%	(2 471)
Provincial Government:		12 604	19 911	21 518	1 111	10 073	8 390	1 683	20,1%	(22 802)
Community Library Service Grant		11 333	11 576	10 023	1 111	9 695	6 682	3 014	45,1%	(10 023)
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-	-	-
Human Settlements Development Grant		364	1 162	1 162	-	-	775	(775)	-100,0%	(1 162)
Title Deeds Restroration Grant		380	335	335	-	-	109	(109)	-100,0%	(335)
Community Development Workers Operational Support Grant		38	38	38	-	1	24	(23)	-94,9%	(38)
Provincial Acceleration Grant		239	-	6 161	-	-	-	-	-	-
Human Settlements Development Grant		-	6 000	3 000	-	307	-	307	-	-
District Municipality:		92	100	850	-	155	77	78	101,2%	(850)
Cape Winelands District Tourism Grant		92	100	100	-	80	52	28	53,8%	(100)
Cape Winelands Distract Grant		-	-	500	-	-	-	-	-	(500)
CWDM Community Safety Grant		-	-	250	-	75	25	50	200,0%	(250)
Other grant providers:		182	2 962	2 962	-	352	1 883	(1 531)	-81,3%	(2 962)
Departmental Agencies and Accounts		-	550	550	-	352	275	77	27,9%	(550)
Foreign Government and International Organisations		-	2 412	2 412	-	-	1 608	(1 608)	-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:		234 066	262 139	264 496	17 508	126 483	130 628	(4 144)	-3,2%	(265 780)
Capital expenditure of Transfers and Grants										
National Government:		97 411	73 247	73 247	4 676	42 806	65 028	(22 222)	-34,2%	(73 247)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 556	6 188	6 188	289	1 349	3 403	(2 054)	-60,4%	(6 188)
Municipal Disaster Relief Grant		25 375	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		60 246	62 059	62 059	4 387	41 457	58 159	(16 703)	-28,7%	(62 059)
Energy Efficiency and Demand Side Management Grant		2 234	5 000	5 000	-	-	3 465	(3 465)	-100,0%	(5 000)
Provincial Government:		25 779	25 168	22 874	1 268	3 890	6 340	(2 450)	-38,6%	(22 874)
K9 Unit (Resource Funding for Establishment and Support of K9)		-	-	400	8	137	137	-	-	(400)
Library Service : Conditional Grant		173	-	3 963	789	789	800	(11)	-1,4%	(3 963)
Human Settlements Development Grant		1 680	10 000	5 000	-	-	-	-	-	(5 000)
Development of Sport and Recreational Facilities		-	300	300	-	227	115	112	97,0%	(300)
Informal Settlements Upgrading Partnership Grant Provinces(Beneficiaries)		22 335	14 212	12 018	64	1 931	4 751	(2 820)	-59,4%	(12 018)
Integrated Transport Planning		628	656	656	407	407	-	407	-	(656)
RSEP/ VPUU		963	-	537	-	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		123 190	98 415	96 121	5 944	46 696	71 368	(24 672)	-34,6%	(96 121)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		357 256	360 554	360 617	23 452	173 179	201 995	(28 816)	-14,3%	(361 901)

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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	430 290 560	281 873 507	287 422 260	2%	35 774 306	36 326 999	2%
Bonus	35 332 275	35 332 275	23 554 856	30 974 184	31%	2 944 357	282 920	-90%
Acting and Post Related Allowances	963 892	963 892	642 600	177 210	-72%	80 325	65 018	-19%
Non Structured	45 654 576	45 654 576	30 436 352	34 785 509	14%	3 804 544	4 101 238	8%
Standby Allowance	16 764 045	16 764 045	11 176 024	11 461 782	3%	1 397 003	1 368 457	-2%
Travel or Motor Vehicle	14 521 949	14 521 949	9 681 320	7 586 936	-22%	1 210 165	968 349	-20%
Accommodation, Travel and Incidental	477 886	477 886	318 600	319 592	0%	39 825	26 983	-32%
Bargaining Council	243 367	243 367	162 264	150 736	-7%	20 283	-26 223	-229%
Cellular and Telephone	3 381 116	3 381 116	2 254 088	1 608 365	-29%	281 761	207 337	-26%
Current Service Cost	6 285 000	8 671 000	-	-	0%	-	-	0%
Essential User	926 862	926 862	617 904	511 722	-17%	77 238	64 566	-16%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 486 434	3 486 434	2 324 288	2 102 972	-10%	290 536	256 205	-12%
Group Life Insurance	6 523 464	6 523 464	4 348 984	5 800 792	33%	543 623	795 072	46%
Housing Benefits	3 655 660	3 655 660	2 437 080	1 939 574	-20%	304 635	266 386	-13%
Interest Cost	24 676 000	26 331 561	-	-	0%	-	-	0%
Leave Gratuity	10 370 784	4 972 024	-	2 105 436	0%	-	188 246	0%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	3 031 491	0%	-	311 798	0%
Medical	34 527 989	34 527 989	23 018 600	23 869 269	4%	2 877 325	3 138 979	9%
Non-pensionable	276 095	276 095	184 072	55 907	-70%	23 009	2 723	-88%
Pension	73 550 219	73 550 219	49 033 472	46 114 616	-6%	6 129 184	5 907 443	-4%
Scarcity Allowance	1 716 541	1 716 541	1 144 360	948 241	-17%	143 045	100 298	-30%
Shift Additional Remuneration	5 211 933	5 211 933	3 474 624	3 466 045	0%	434 328	428 596	-1%
Structured	2 921 902	2 921 902	1 947 936	2 002 408	3%	243 492	220 284	-10%
Unemployment Insurance	3 381 543	3 381 543	2 254 328	1 754 950	-22%	281 791	226 116	-20%
Totals	729 634 893	729 634 893	450 885 259	468 189 995	4%	56 900 775	55 227 789	-3%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		19 125	20 878	20 878	1 864	12 329	13 919	(1 590)	-11%	20 878
Pension and UIF Contributions		506	551	551	64	506	367	138	38%	551
Medical Aid Contributions		195	149	149	12	92	99	(7)	-7%	149
Motor Vehicle Allowance		1 082	850	850	101	810	566	244	43%	850
Cellphone Allowance		2 081	2 166	2 166	(141)	1 531	1 444	87	6%	2 166
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 989	24 593	24 593	1 900	15 268	16 396	(1 127)	-7%	24 593
% increase	4		7,0%	7,0%						7,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		11 000	9 641	9 641	569	4 493	6 427	(1 935)	-30%	9 641
Pension and UIF Contributions		730	874	874	60	631	582	48	8%	874
Medical Aid Contributions		124	153	153	10	77	102	(25)	-24%	153
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		795	1 872	1 872	170	433	1 248	(815)	-65%	1 872
Motor Vehicle Allowance		590	705	705	64	346	470	(123)	-26%	705
Cellphone Allowance		241	191	191	37	133	127	5	4%	191
Housing Allowances		18	23	23	-	-	15	(15)	-100%	23
Other benefits and allowances		131	123	123	53	54	82	(28)	-34%	123
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		13 630	13 581	13 581	964	6 167	9 054	(2 887)	-32%	13 581
% increase	4		-0,4%	-0,4%						-0,4%
Other Municipal Staff										
Basic Salaries and Wages		386 106	419 292	420 649	35 758	282 930	275 446	7 484	3%	420 649
Pension and UIF Contributions		66 854	76 058	76 058	6 074	47 239	50 705	(3 467)	-7%	76 058
Medical Aid Contributions		31 551	34 375	34 375	3 129	23 792	22 917	875	4%	34 375
Overtime		72 246	70 976	70 976	6 146	52 031	47 318	4 714	10%	70 976
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 591	13 817	13 817	904	7 241	9 212	(1 971)	-21%	13 817
Cellphone Allowance		2 104	3 190	3 190	170	1 476	2 127	(651)	-31%	3 190
Housing Allowances		3 815	3 633	3 633	266	1 940	2 422	(482)	-20%	3 633
Other benefits and allowances		42 811	47 528	47 528	1 318	40 239	31 685	8 554	27%	47 528
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 462	-	5 556	-	-	-	-	-	5 556
Post-retirement benefit obligations	2	32 906	47 184	40 271	500	5 137	-	5 137	-	40 271
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		653 446	716 054	716 054	54 264	462 023	441 832	20 192	5%	716 054
% increase	4		9,6%	9,6%						9,6%
Total Parent Municipality		690 064	754 228	754 228	57 127	483 458	467 281	16 177	3%	754 228
TOTAL SALARY, ALLOWANCES & BENEFITS		690 064	754 228	754 228	57 127	483 458	467 281	16 177	3%	754 228
% increase	4		9,3%	9,3%						9,3%
TOTAL MANAGERS AND STAFF		667 075	729 635	729 635	55 228	468 190	450 885	17 305	4%	729 635

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2026

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 Actual	February Actual	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	201 012	201 012	201 012	1 809 114	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	691 992	1 934 688	4 298 316	7 235 346	7 816 400	13 769 995	55 265 922,00
Infrastructure Services	219 126 510	153 091 408	54 604 239	134 397 931	126 125 988	187 743 343	135 099 939	140 650 218	218 992 985	150 867 209	111 880 950	373 934 527	2 006 515 246,00
Community and Protection Services	970 044	1 386 637	1 248 884	4 258 213	1 388 595	70 761 905	5 284 634	80 827 875	14 808 204	14 908 467	14 524 118	4 028 043	214 395 618,00
Corporate Services	946 508	1 337 989	869 442	1 456 404	850 301	792 942	948 633	828 394	1 035 135	893 365	893 365	2 956 440	13 808 917,00
Financial Services	155 399 566	44 499 647	50 799 195	45 957 022	46 633 110	71 714 807	47 077 766	46 309 678	91 162 701	51 680 656	51 680 656	19 936 129	722 850 932,00
Grand Total	379 307 331	203 224 039	111 097 679	188 235 759	180 538 194	333 476 811	189 102 964	270 550 852	330 498 353	225 786 055	186 996 501	416 434 248	3 015 248 785,00

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actual	December Actual	January Actual	February Actual	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	34 774	338 144	249 247	184 824	161 228	8 719 172	2 352 865	1 404 109	-	-	-	11 210 327	24 654 689,00
Planning and Development	138 412	1 402 625	4 732 428	3 202 052	1 816 461	41 905 545	10 018 386	7 509 163	3 509 582	3 765 416	4 901 953	51 812 451	134 714 474,00
Infrastructure Services	1 747 280	111 173 308	124 555 808	82 759 411	80 874 317	272 320 497	95 065 472	100 652 551	35 776 151	41 751 284	50 260 207	709 963 336	1 706 899 622,00
Community and Protection Services	568 971	10 169 540	11 705 108	10 076 333	14 710 222	143 877 323	32 759 204	32 281 588	8 089 773	12 108 314	12 115 294	289 641 371	578 103 041,00
Corporate Services	3 716 690	8 443 540	4 365 874	9 677 851	7 089 009	55 189 914	10 360 189	11 292 645	720 984	1 345 984	1 387 651	125 389 898	238 980 229,00
Financial Services	10 386 162	14 746 603	32 524 039	21 539 258	21 356 392	-	40 091 443	22 386 967	-	-	-	8 761 032	148 309 978,00
Grand Total	16 592 288	146 273 760	178 132 505	127 439 728	126 007 629	498 530 534	190 647 559	175 527 022	48 096 490	58 970 998	68 665 105	1 196 778 415	2 831 662 033,00

Capital Expenditure

- 1 459 151 025,29

Directorates	July Actuals	August Actual	September Actuals	October Actual	November Actual	December Actual	January Actual	February Actual	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	8 778	5 741	20 487	-	32 913	-	-	-	32 081	100 000,00
Planning and Development	-	633 564	3 467 819	664 073	1 802 637	2 965 560	275 917	151 771	6 557 947	2 735 460	3 785 976	11 445 095	34 485 819,00
Infrastructure Services	2 464 688	9 845 209	16 362 500	23 551 274	25 631 211	29 910 962	12 252 505	21 913 384	35 776 151	41 751 284	50 278 182	134 322 358	404 059 707,00
Community and Protection Services	-	5 307 065	10 632 265	9 417 958	9 628 276	7 550 549	3 192 131	6 356 382	8 089 773	12 108 314	12 115 294	35 987 121	120 385 129,00
Corporate Services	-	55 099	1 252 375	1 551 064	4 728 998	1 127 252	2 599 844	225 487	720 984	1 345 984	1 387 651	16 668 881	31 663 619,00
Financial Services	-	-	1 077 949	2 114 652	25 491	46 751	69 142	-	-	-	-	998 009	4 300 000,00
Grand Total	2 464 688	15 840 937	32 792 908	37 307 800	41 822 353	41 621 561	18 389 539	28 647 942	51 144 855	57 941 042	67 567 103	199 453 545	594 994 274,00