



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

JANUARY 2026

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature



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

Date: 13 February 2026

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

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MONTHLY BUDGET STATEMENT FOR JANUARY 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 JANUARY 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	602 728 185	2 834 662 033	2 922 127 431
Plan to Date (SDBIP)	260 224 414	1 337 505 975	1 401 158 501
Actual	190 239 786	1 283 624 003	1 544 359 890
Variance to SDBIP	(69 984 628)	(53 881 972)	143 201 389
Year to date % Variance to SDBIP	-26,89%	-4,03%	10,22%

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M07 January

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	41 537	365 881	361 740	4 141	1%	577 763
Service charges	1 465 254	1 662 304	1 704 804	124 527	826 980	770 479	56 501	7%	1 704 804
Investment revenue	61 434	63 980	52 980	4 498	30 985	31 347	(361)	-1%	52 980
Transfers and subsidies - Operational	234 414	280 585	268 780	5 367	186 907	134 572	52 335	39%	268 780
Other own revenue	333 429	310 802	317 802	10 383	133 606	103 021	30 585	30%	317 802
Total Revenue (excluding capital transfers and	2 625 112	2 869 321	2 922 127	186 312	1 544 360	1 401 159	143 201	10%	2 922 127
Employee costs	667 075	729 635	729 635	62 182	412 962	393 984	18 978	5%	729 635
Remuneration of Councillors	22 989	24 593	24 593	1 912	13 369	14 346	(978)	-7%	24 593
Depreciation and amortisation	206 749	225 960	225 960	33 356	115 455	131 810	(16 355)	-12%	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	995 229	62 526	478 687	500 998	(22 311)	-4%	995 229
Transfers and subsidies	17 868	22 631	14 048	1 022	6 294	7 027	(733)	-10%	14 048
Other expenditure	655 539	732 522	774 246	29 649	231 516	256 988	(25 472)	-10%	774 246
Total Expenditure	2 499 847	2 741 081	2 834 662	190 646	1 283 624	1 337 506	(53 882)	-4%	2 834 662
Surplus/(Deficit)	125 265	128 240	87 465	(4 335)	260 736	63 653	197 083	310%	87 465
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	105 015	2 791	40 623	68 368	(27 745)	-41%	105 015
Transfers and subsidies - capital (in-kind)	4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	255 904	226 656	192 481	(1 543)	301 359	132 020	169 338	128%	192 481
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	255 904	226 656	192 481	(1 543)	301 359	132 020	169 338	128%	192 481
Capital expenditure & funds sources									
Capital expenditure	473 008	642 490	602 728	18 390	190 240	260 224	(69 985)	-27%	602 728
Capital transfers recognised	157 500	118 636	110 317	2 985	51 987	69 055	(17 069)	-25%	110 317
Borrowing	109 725	198 019	198 019	467	24 757	52 753	(27 995)	-53%	198 019
Internally generated funds	201 101	325 835	294 391	14 938	113 496	138 416	(24 921)	-18%	294 391
Total sources of capital funds	468 326	642 490	602 728	18 390	190 240	260 224	(69 985)	-27%	602 728
Financial position									
Total current assets	1 048 652	932 399	866 971		1 239 940				866 971
Total non current assets	6 177 221	7 047 276	7 007 514		6 672 844				7 007 514
Total current liabilities	561 379	498 267	429 136		521 056				429 136
Total non current liabilities	824 107	1 168 172	1 166 288		824 107				1 166 288
Community wealth/Equity	6 277 354	6 313 236	6 279 061		6 266 253				6 279 061
Cash flows									
Net cash from (used) operating	1 021 622	572 998	473 230	42 676	1 083 149	221 443	(861 705)	-389%	2 852 589
Net cash from (used) investing	(486 602)	(738 582)	(703 596)	(20 819)	(286 534)	295 184	581 718	197%	703 596
Net cash from (used) financing	-	198 019	198 019	-	-	-	-	-	198 019
Cash/cash equivalents at the month/year end	1 863 617	711 243	646 460	-	2 553 711	1 195 434	(1 358 277)	-114%	5 511 301
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	87 531	8 058	7 620	14 426	6 903	-	46 679	319 515	490 732
Creditors Age Analysis									
Total Creditors	17 084	-	-	-	-	-	-	-	17 084

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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	739 072	48 026	469 283	448 245	21 038	5%	739 072
Executive and council		980	3 585	3 503	123	369	1 753	(1 384)	-79%	3 503
Finance and administration		719 372	739 808	735 569	47 903	468 914	446 493	22 422	5%	735 569
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		230 780	248 319	260 764	6 149	92 041	70 709	21 332	30%	260 764
Community and social services		13 895	18 523	22 561	4 622	12 589	9 408	3 182	34%	22 561
Sport and recreation		778	809	780	207	593	124	469	380%	780
Public safety		196 820	188 885	189 460	455	72 029	40 413	31 616	78%	189 460
Housing		19 288	40 102	47 963	866	6 830	20 765	(13 935)	-67%	47 963
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		120 534	96 123	104 946	5 151	58 048	76 608	(18 560)	-24%	104 946
Planning and development		98 633	81 016	89 839	3 783	53 986	70 172	(16 187)	-23%	89 839
Road transport		21 370	13 547	13 547	1 367	3 975	6 342	(2 367)	-37%	13 547
Environmental protection		530	1 560	1 560	2	88	94	(7)	-7%	1 560
Trading services		1 684 085	1 879 901	1 922 361	129 776	965 610	873 964	91 646	10%	1 922 361
Energy sources		1 135 871	1 326 497	1 351 497	79 733	647 452	590 850	56 602	10%	1 351 497
Water management		246 151	236 747	249 247	28 631	120 490	112 565	7 925	7%	249 247
Waste water management		165 340	172 165	172 165	12 094	106 815	85 594	21 221	25%	172 165
Waste management		136 723	144 492	149 452	9 318	90 853	84 954	5 899	7%	149 452
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 755 751	2 967 736	3 027 143	189 103	1 584 983	1 469 526	115 456	8%	3 027 143
Expenditure - Functional										
Governance and administration		367 218	397 039	401 777	52 418	221 583	185 441	36 142	19%	401 777
Executive and council		32 505	39 693	39 695	3 258	19 934	21 047	(1 113)	-5%	39 695
Finance and administration		329 411	349 590	354 124	48 346	197 807	161 196	36 611	23%	354 124
Internal audit		5 302	7 756	7 958	814	3 842	3 199	644	20%	7 958
Community and public safety		535 232	639 347	655 214	32 519	242 428	258 792	(16 364)	-6%	655 214
Community and social services		29 809	57 081	57 443	4 221	29 042	30 921	(1 878)	-6%	57 443
Sport and recreation		73 303	81 539	80 838	5 454	35 735	43 807	(8 072)	-18%	80 838
Public safety		390 529	437 480	447 030	19 305	153 992	152 283	1 708	1%	447 030
Housing		41 591	63 247	69 904	3 540	23 659	31 780	(8 122)	-26%	69 904
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		161 639	186 646	189 829	17 776	106 633	101 242	5 391	5%	189 829
Planning and development		78 879	87 905	90 588	8 155	57 281	49 208	8 073	16%	90 588
Road transport		66 783	77 812	77 812	7 923	39 513	40 744	(1 231)	-3%	77 812
Environmental protection		15 977	20 929	21 429	1 698	9 840	11 291	(1 450)	-13%	21 429
Trading services		1 435 757	1 518 048	1 587 842	87 932	712 980	792 031	(79 051)	-10%	1 587 842
Energy sources		900 255	960 718	1 030 602	58 705	483 133	523 279	(40 146)	-8%	1 030 602
Water management		174 987	185 692	178 778	8 890	65 960	87 679	(21 719)	-25%	178 778
Waste water management		199 254	217 041	217 677	8 072	93 340	114 619	(21 279)	-19%	217 677
Waste management		161 262	154 598	160 785	12 266	70 547	66 453	4 094	6%	160 785
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 499 847	2 741 081	2 834 662	190 646	1 283 624	1 337 506	(53 882)	-4%	2 834 662
Surplus/ (Deficit) for the year		255 904	226 656	192 481	(1 543)	301 359	132 020	169 338	128%	192 481

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 JANUARY 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) - M07 January

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	-	-	1 407	(1 407)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 804	51 760	67 160	692	20 211	35 497	(15 286)	-43,1%	67 160
Vote 3 - INFRASTRUCTURE SERVICES		1 794 294	1 962 772	2 006 515	135 100	1 010 189	935 745	74 444	8,0%	2 006 515
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	214 396	5 285	85 299	50 038	35 260	70,5%	214 396
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 809	949	7 202	5 166	2 036	39,4%	13 809
Vote 6 - FINANCIAL SERVICES		706 399	727 090	722 851	47 078	462 081	441 672	20 409	4,6%	722 851
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 750 995	2 967 736	3 027 143	189 103	1 584 983	1 469 526	115 456	7,9%	3 027 143
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	24 655	2 353	12 040	11 115	925	8,3%	24 655
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 613	130 807	137 714	10 018	63 216	69 966	(6 750)	-9,6%	137 714
Vote 3 - INFRASTRUCTURE SERVICES		1 538 143	1 636 653	1 706 900	95 065	768 496	853 923	(85 427)	-10,0%	1 706 900
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 831	568 393	578 103	32 759	223 867	221 566	2 301	1,0%	578 103
Vote 5 - CORPORATE SERVICES		195 729	236 952	238 980	10 360	98 843	93 123	5 720	6,1%	238 980
Vote 6 - FINANCIAL SERVICES		149 803	144 583	148 310	40 090	117 162	87 814	29 348	33,4%	148 310
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 499 847	2 741 081	2 834 662	190 646	1 283 624	1 337 506	(53 882)	-4,0%	2 834 662
Surplus/ (Deficit) for the year	2	251 148	226 656	192 481	(1 543)	301 359	132 020	169 338	128,3%	192 481

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 JANUARY 2026

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	79 394	577 697	540 414	37 283	7%	1 240 949
Service charges - Water		209 832	201 453	213 953	26 405	100 337	95 205	5 132	5%	213 953
Service charges - Waste Water Management		127 606	132 113	132 113	10 330	80 873	66 214	14 659	22%	132 113
Service charges - Waste management		101 437	112 789	117 789	8 398	68 073	68 646	(573)	-1%	117 789
Sale of Goods and Rendering of Services		39 900	25 591	32 591	586	22 581	19 282	3 299	17%	32 591
Agency services		3 817	3 961	3 961	-	1 891	1 572	318	20%	3 961
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 447	18 972	18 972	1 916	13 109	11 489	1 621	14%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	52 980	4 498	30 985	31 347	(361)	-1%	52 980
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 733	14 249	14 249	794	5 746	5 901	(155)	-3%	14 249
Licence and permits		7 896	8 754	8 754	309	3 779	4 211	(432)	-10%	8 754
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		50 025	59 231	59 231	5 916	17 976	23 697	(5 721)	-24%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	577 763	41 537	365 881	361 740	4 141	1%	577 763
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		187 263	173 403	173 403	28	63 167	32 441	30 727	95%	173 403
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		234 414	260 585	268 780	5 367	186 907	134 572	52 335	39%	268 780
Interest		4 522	3 426	3 426	379	2 064	2 448	(384)	-16%	3 426
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 214	3 214	454	3 293	1 980	1 313	66%	3 214
Gains on disposal of Assets		2 317	-	-	-	-	-	-	-	-
Other Gains		(491)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		2 625 112	2 869 321	2 922 127	186 312	1 544 360	1 401 159	-		2 922 127
Expenditure By Type										
Employee related costs		667 075	729 635	729 635	62 182	412 962	393 984	18 978	5%	729 635
Remuneration of councillors		22 989	24 593	24 593	1 912	13 369	14 346	(978)	-7%	24 593
Bulk purchases - electricity		763 604	805 126	875 126	53 535	430 583	445 578	(14 995)	-3%	875 126
Inventory consumed		93 155	122 965	120 103	8 991	48 103	55 419	(7 316)	-13%	120 103
Debt impairment		24 479	77 289	(93 359)	-	-	-	-	-	(93 359)
Depreciation and amortisation		206 749	225 960	225 960	33 356	115 455	131 810	(16 355)	-12%	225 960
Interest		72 867	77 649	70 951	-	25 340	32 352	(7 012)	-22%	70 951
Contracted services		283 689	328 381	368 052	23 431	128 743	151 796	(23 054)	-15%	368 052
Transfers and subsidies		17 868	22 631	14 048	1 022	6 294	7 027	(733)	-10%	14 048
Irrecoverable debts written off		176 955	126 724	274 163	-	385	313	72	23%	274 163
Operational costs		161 886	199 498	224 760	6 218	102 389	104 879	(2 490)	-2%	224 760
Losses on Disposal of Assets		348	-	-	-	-	-	-	-	-
Other Losses		8 183	630	630	-	-	-	-	-	630
Total Expenditure		2 499 847	2 741 081	2 834 662	190 646	1 283 624	1 337 506	(53 882)	-4%	2 834 662
Surplus/(Deficit)		125 265	128 240	87 465	(4 335)	260 736	63 653	53 882	0	87 465
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	105 015	2 791	40 623	68 368	(27 745)	(0)	105 015
Transfers and subsidies - capital (in-kind)		4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		255 904	226 656	192 481	(1 543)	301 359	132 020	-		192 481
Surplus/(Deficit) after income tax		255 904	226 656	192 481	(1 543)	301 359	132 020	-		192 481
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		255 904	226 656	192 481	(1 543)	301 359	132 020	-		192 481
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		255 904	226 656	192 481	(1 543)	301 359	132 020	-		192 481

MONTHLY BUDGET STATEMENT FOR JANUARY 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 31 January 2026. It should be noted that the figures relate to billed revenue and not cash collected.

Operating Revenue by Source:

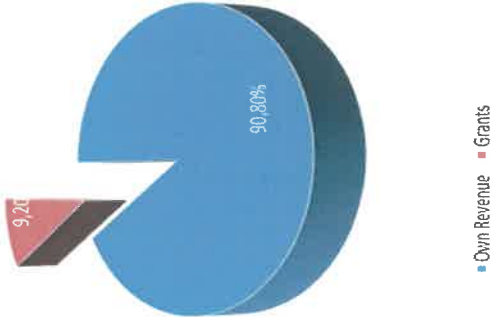
R thousand	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Exchange Revenue								
Service charges - Electricity	1 215 948 763	1 240 948 763	79 393 962	577 696 975	540 414 023	-37 282 952	-7%	1 215 948 763
Service charges - Water	201 453 009	213 953 009	26 404 593	100 337 330	95 204 939	-5 132 391	-5%	201 453 009
Service charges - Waste Water Management	132 112 779	132 112 779	10 329 660	80 873 353	66 214 425	-14 658 928	-22%	132 112 779
Service charges - Waste Management	112 789 486	117 789 486	8 398 385	68 072 602	68 645 870	573 268	1%	112 789 486
Sale of Goods and Rendering of Services	25 590 670	32 590 670	586 337	22 581 167	19 281 913	-3 299 254	-17%	25 590 670
Agency services	3 961 303	3 961 303	-	1 890 546	1 572 459	-318 087	-20%	3 961 303
Interest earned from Receivables	18 972 172	18 972 172	1 915 736	13 109 189	11 488 674	-1 620 515	-14%	18 972 172
Interest earned from Current and Non Current Assets	63 979 577	52 979 577	4 497 833	30 985 422	31 346 528	361 106	1%	63 979 577
Rental from Fixed Assets	14 249 488	14 249 488	794 357	5 746 174	5 901 366	155 192	3%	14 249 488
Licence and permits	8 754 465	8 754 465	309 389	3 778 588	4 210 651	432 063	10%	8 754 465
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	59 231 238	59 231 238	5 915 612	17 976 150	23 697 463	5 721 313	24%	59 231 238
Non-Exchange Revenue								
Property rates	571 650 678	577 762 768	41 537 138	365 881 059	361 739 834	-4 141 225	-1%	571 650 678
Fines, penalties and forfeits	173 402 829	173 402 829	28 302	63 167 152	32 440 626	-30 726 526	-95%	173 402 829
Transfer and subsidies - Operational	260 585 383	268 779 526	5 367 228	186 907 170	134 572 155	-52 335 015	-39%	260 585 383
Interest	3 425 825	3 425 825	378 926	2 063 766	2 447 519	383 753	16%	3 425 825
Total Revenue (excluding capital transfers and contributions)	2 869 321 198	2 922 127 431	186 311 610	1 544 359 890	1 401 158 501	-141 888 199	-10%	2 866 107 665

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

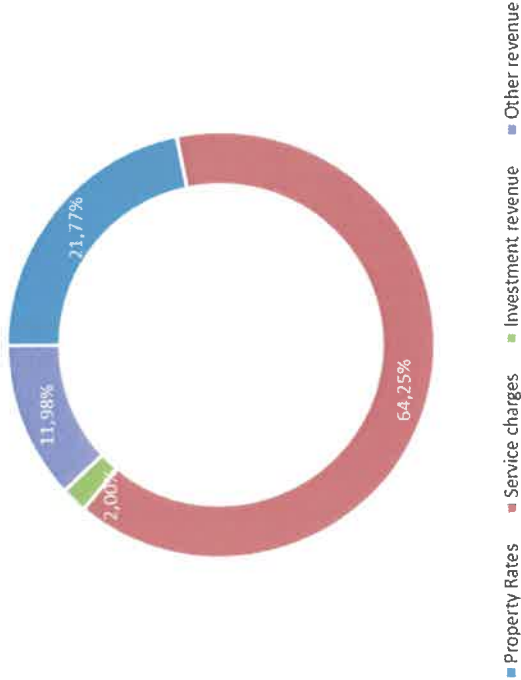
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists in the 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 R4 141 225 for property rates when compared to the year-to-date budget projections.

3.2 Service charges - Electricity

The municipality has billed R37 282 952 more electricity charges than initially anticipated. The largest overperformance variance was noted for Electricity Sales: Time of use tariffs R33 579 592 and Industrial (400 Volts) (Low Voltage) R4 680 629. This overperformance is as a result of increases in consumption.

3.3 Service charges - Waste Water Management

The municipality has billed R14 658 928 more sanitation charges than initially anticipated. The largest overperformance variance was noted for Industrial Wastewater R3 639 859 and sanitation charges R5 545 588. This increase in billings is a result of an increase in usage.

3.3 Service charges - Water

The municipality has billed R5 132 391 more sanitation charges than initially anticipated. The largest overperformance variance was noted for Water Sale: Conventional R5 682 590. 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 299 254. 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 960 268 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 179 283 has been noted. This is a result of an increase in commuters following the holiday season.

3.5 Transfer and subsidies - Operational

An overperformance is noted for transfers and subsidies to the amount of R52 335 015. 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 R5 721 313. The items that attributed to the underperformance are as follows:

3.7.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An under performance of R8 387 378 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 726 526. 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 JANUARY 2026

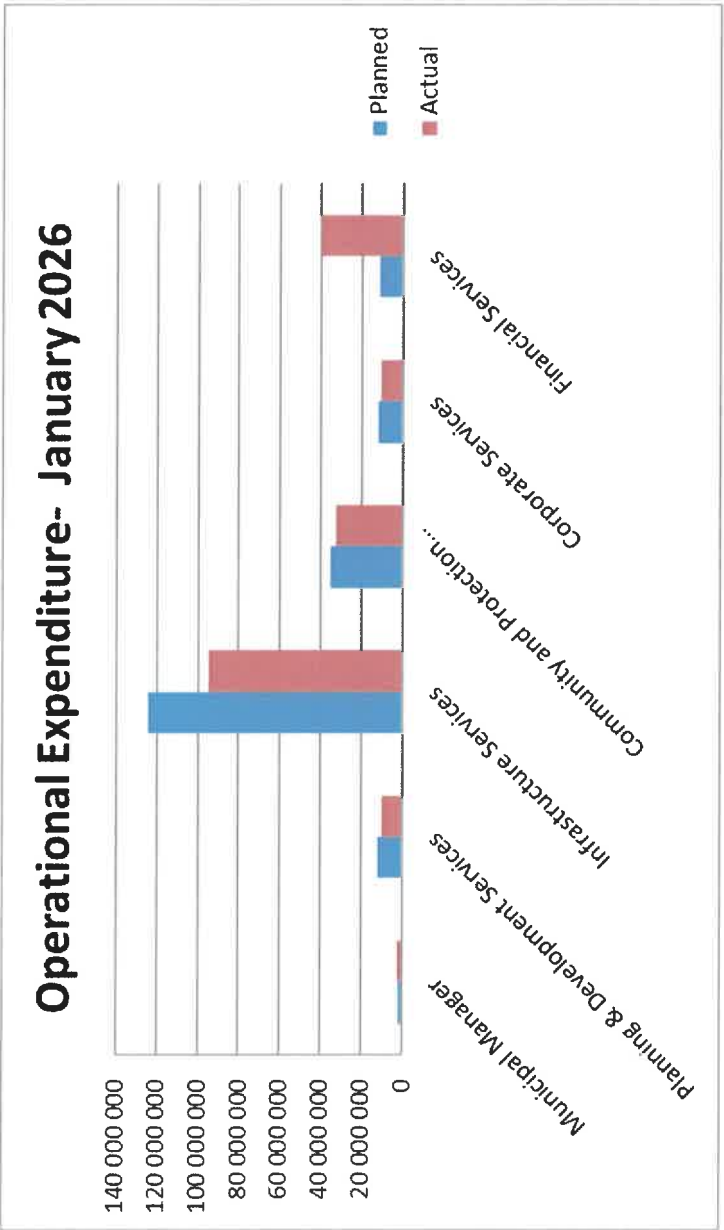
4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 January 2026.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		January 2026		January Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 693 262	24 654 689	11 114 948	12 040 254	1 665 518	2 352 865	687 347	41%
Planning & Development Services	130 807 404	137 714 474	69 965 559	63 215 909	11 655 417	10 018 386	(1 637 031)	-14%
Infrastructure Services	1 636 652 537	1 706 899 622	853 923 143	768 496 093	124 478 117	95 065 472	(29 412 645)	-24%
Community and Protection Services	568 392 787	578 103 041	221 565 650	223 866 701	35 152 025	32 759 204	(2 392 821)	-7%
Corporate Services	236 951 689	238 980 229	93 123 125	98 843 067	11 965 385	10 360 004	(1 605 381)	-13%
Financial Services	144 583 175	148 309 978	87 813 550	117 161 979	11 149 093	40 090 454	28 941 361	260%
TOTALS	2 741 080 854	2 834 662 033	1 337 505 975	1 283 624 003	196 065 555	190 646 386	(5 419 169)	-3%

MONTHLY BUDGET STATEMENT FOR JANUARY 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 R69 965 559 of the amended budget. The year- to- date actual expenditure incurred amounted to R63 215 909 which resulted in an underperformance of R6 749 650. 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 R2 310 198 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 R3 403 997 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 854 077. Orders to the amount of R1 333 879 have been loaded onto the financial system. The user department indicated that the remaining funds will be used in May 2026 for wendy houses in La Rochelle.

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 R74 900. Orders to the amount of R151 930 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and work has commenced.

4.1.4 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 the advertisement for the tender has closed and is currently being evaluated.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R853 923 143 of the amended budget. The year-to-date actual expenditure incurred amounted to R768 496 093 which resulted in an underperformance of R85 427 050. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R445 578 238 of the amended budget. The year-to-date actual expenditure incurred amounted to R430 583 411. The user department indicated that the invoices for January 2026 will be received and submitted for payment in February 2026.

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

The user department planned to spend R15 313 123 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 685 755. Orders to the amount of R11 488 722 have been loaded onto the financial system. The user department indicated that the invoices for January 2026 has not yet been processed.

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 R421 220. The user department indicated that they are awaiting delivery of personal protective equipment.

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

The user department planned to spend R3 063 403 of the amended budget. The year-to-date actual expenditure incurred amounted to R649 032. The user department indicated that expenditure is demand driven and it has been lower than envisaged.

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

The user department planned to spend R4 254 376 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 498 368. The user department indicated that expenditure is demand driven and it 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 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 R221 565 650 of the amended budget. The year-to-date actual expenditure incurred amounted to R223 866 701 which resulted in an overperformance of R2 301 051. The items that attributed to the overperformance are as follows:

4.3.1 Expenditure: Operating Leases: Machinery and Equipment

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R400 632. The user department indicated that the project commenced earlier than anticipated and is currently ongoing.

4.3.2 Expenditure: Contracted Services: Outsourced Services: Clearing and Grass Cutting Services

The user department planned to spend R22 391 of the amended budget. The year-to-date actual expenditure incurred amounted to R465 533. Orders to the amount of R162 452 have been loaded onto the financial system. The user department indicated that the tender for the project lapsed within the financial year, the services are currently being conducted internally.

4.3.3 Expenditure: Operational Cost: External Computer Service: Software Licences (Law Enforcement)

The user department planned to spend R1 875 000 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 still falls within the budget.

4.3.4 Expenditure: Operational Cost: Communication: Radio and TV Transmissions

The user department planned to spend R1 998 668 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 444 709. The user department indicated that the expenditure is still in line with the amended budget.

4.4 Corporate Services

The Corporate Services directorate planned to spend R93 123 125 of the budget. The year-to-date actual expenditure incurred amounted to R98 843 067 which resulted in an overperformance of R5 719 942. The items that attributed to the overperformance 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 578 316. The user department indicated that the expenditure is still in line with the amended budget.

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

The user department planned to spend R390 123 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 724 795. Orders to the amount of R1 969 459 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: Operational Cost: Registration Fees: Seminars, Conferences, Workshops and Events: National

The user department planned to spend R887 570 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 402 548. The user department indicated that the project is ongoing and that expenditure is still in line with the amended budget.

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

The user department planned to spend R13 149 249 of the amended budget. The year-to-date actual expenditure incurred amounted to R14 028 183. Orders to the amount of R2 405 238 have been loaded onto the financial system. The user department indicated that the cash flow acceleration is due to the purchase of additional licenses for new employees within the organisation.

4.5 Financial Services

The Financial Services directorate planned to spend R87 813 550 of the budget. The year-to-date actual expenditure incurred amounted to R117 161 979 which resulted in an overperformance of R29 348 429. The items that attributed to the overperformance are as follows:

4.5.1 Expenditure: Depreciation and Amortisation: Depreciation

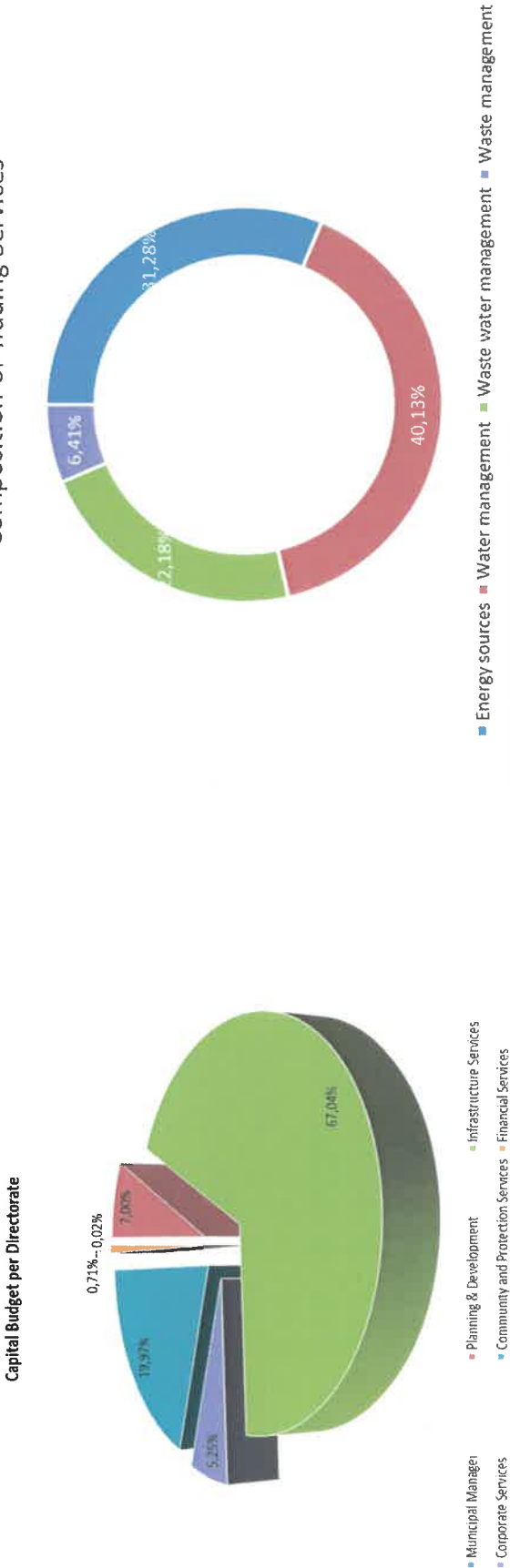
The user department planned to spend R1 407 399 of the amended budget. The year-to-date actual expenditure incurred amounted to R32 282 029. The user department indicated that the necessary amendments to the misalignment will reflect in the next reporting period.

5 Capital Expenditure

Stellenbosch municipality vested most of the 2025/26 capital budget in trading services (R344 619 832 or 57.18 per cent of the R602 728 185 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 (R147 345 637 or 42.76 per cent of the R344 619 832 trading services capital budget).

Composition of Trading Services



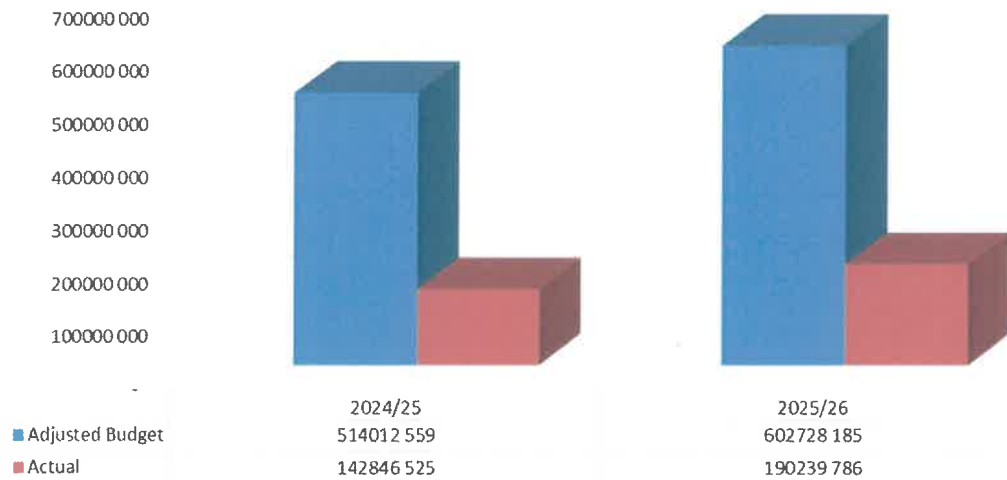
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 January 2026.

	Adjusted Budget	Capital Expenditure					Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	
Directorate							
Municipal Manager	100 000	100 000	35 006	54 506	-	89 512	89,51%
Planning & Development	42 219 732	18 923 151	9 809 570	1 264 362	241 781	11 315 714	26,80%
Infrastructure Services	404 059 707	166 066 245	120 018 348	156 604 696	1 062 031	277 685 075	68,72%
Corporate Services	31 663 619	19 412 104	11 314 632	4 665 170	153 785	16 133 587	50,95%
Community and Protection Services	120 385 127	51 422 914	45 728 244	27 658 558	1 225 632	74 612 434	61,98%
Financial Services	4 300 000	4 300 000	3 333 986	-	518 561	3 852 546	89,59%
TOTALS	602 728 185	260 224 414	190 239 786	190 247 293	3 201 790	383 688 869	63,66%

	Balance		Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
	Budget - (Actual + Comm + Prov)				
	10 488		35,01%	89,51%	89,51%
	30 904 018		23,23%	26,23%	26,80%
	126 374 632		29,70%	68,46%	68,72%
	15 530 032		35,73%	50,47%	50,95%
	45 772 693		37,98%	60,96%	61,98%
	447 454		77,53%	77,53%	89,59%
	219 039 316		31,56%	63,13%	63,66%

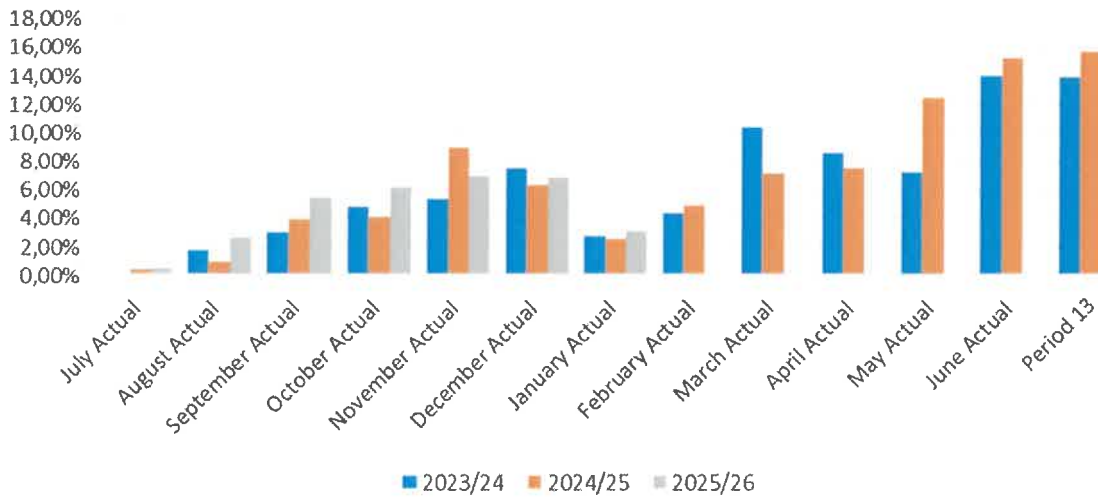
MONTHLY BUDGET STATEMENT FOR JANUARY 2026

Year-On-Year Capital Comparison



Detail	2024/25	2025/26
Adjusted Budget	514 012 559	602 728 185
Actual	142 846 525	190 239 786
Actual % Spent	27,79%	31,56%

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%	2,63%	5,44%	6,19%	6,94%	6,91%	3,05%							602 728 187,00

MONTHLY BUDGET STATEMENT FOR JANUARY 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) - M07 January

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	–	35	100	(65)	-65%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES			29 731	29 824	38 840	235	7 743	16 435	(8 692)	-53%	38 840
Vote 3 - INFRASTRUCTURE SERVICES			338 562	447 282	381 811	12 046	119 137	161 680	(42 544)	-26%	381 811
Vote 4 - COMMUNITY AND PROTECTION SERVICES			32 523	66 675	90 621	1 726	38 864	41 415	(2 551)	-6%	90 621
Vote 5 - CORPORATE SERVICES			43 743	50 920	31 664	2 600	11 315	19 412	(8 097)	-42%	31 664
Vote 6 - FINANCIAL SERVICES			9 320	600	600	17	66	600	(534)	-89%	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	543 635	16 623	177 159	239 642	(62 484)	-26%	543 635
Single Year expenditure appropriation		2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES			1 162	5 580	3 380	41	2 067	2 488	(422)	-17%	3 380
Vote 3 - INFRASTRUCTURE SERVICES			8 383	22 900	22 249	207	882	4 386	(3 504)	-80%	22 249
Vote 4 - COMMUNITY AND PROTECTION SERVICES			8 283	14 910	29 764	1 466	6 865	10 008	(3 143)	-31%	29 764
Vote 5 - CORPORATE SERVICES			64	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES			1 197	3 700	3 700	52	3 268	3 700	(432)	-12%	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	19 089	47 090	59 093	1 766	13 081	20 582	(7 501)	-36%	59 093
Total Capital Expenditure		3	473 008	642 490	602 728	18 390	190 240	260 224	(69 985)	-27%	602 728
Capital Expenditure - Functional Classification											
Governance and administration			45 781	55 320	36 064	2 669	14 684	23 812	(9 128)	-38%	36 064
Executive and council			40	100	100	–	35	100	(65)	-65%	100
Finance and administration			45 741	55 220	35 964	2 669	14 649	23 712	(9 063)	-38%	35 964
Internal audit			–	–	–	–	–	–	–	–	–
Community and public safety			69 497	106 629	149 675	3 428	53 055	67 032	(13 978)	-21%	149 675
Community and social services			24 173	56 631	76 018	1 164	32 430	38 110	(5 680)	-15%	76 018
Sport and recreation			12 117	10 093	16 434	1 962	8 162	6 325	1 837	29%	16 434
Public safety			5 788	8 261	19 230	66	5 012	6 288	(1 276)	-20%	19 230
Housing			27 419	31 644	37 993	235	7 451	16 310	(8 859)	-54%	37 993
Health			–	–	–	–	–	–	–	–	–
Economic and environmental services			114 732	99 849	72 370	9 609	30 545	25 296	5 249	21%	72 370
Planning and development			26 522	5 135	5 878	52	3 643	3 940	(297)	-8%	5 878
Road transport			85 532	94 484	66 242	9 557	26 777	21 156	5 621	27%	66 242
Environmental protection			2 678	250	250	–	125	200	(75)	-38%	250
Trading services			242 998	380 693	344 620	2 684	91 957	144 084	(52 127)	-36%	344 620
Energy sources			73 910	126 332	147 346	1 060	10 187	42 072	(31 885)	-76%	147 346
Water management			73 254	148 159	107 328	756	49 030	57 149	(8 119)	-14%	107 328
Waste water management			59 260	87 200	62 588	847	26 344	34 410	(8 067)	-23%	62 588
Waste management			36 574	19 002	27 359	20	6 396	10 452	(4 056)	-39%	27 359
Other			–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification		3	473 008	642 490	602 728	18 390	190 240	260 224	(69 985)	-27%	602 728
Funded by:											
National Government			95 420	63 693	63 693	2 654	38 130	46 330	(8 200)	-18%	63 693
Provincial Government			27 322	21 885	27 624	137	2 493	9 532	(7 039)	-74%	27 624
District Municipality			–	–	–	–	–	–	–	–	–
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			34 759	33 057	19 000	193	11 364	13 193	(1 830)	-14%	19 000
Transfers recognised - capital			157 500	118 636	110 317	2 985	51 987	69 055	(17 069)	-25%	110 317
Borrowing		6	109 725	198 019	198 019	467	24 757	52 753	(27 995)	-53%	198 019
Internally generated funds			201 101	325 835	294 391	14 938	113 496	138 416	(24 921)	-18%	294 391
Total Capital Funding		7	468 326	642 490	602 728	18 390	190 240	260 224	(69 985)	-27%	602 728

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 R18 923 151 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 809 570. This resulted in an underperformance of R9 113 581. The projects that attributed to the underperformance are as follows:

5.1.1 Jamestown: Housing (Phase 2 & 3)

The user department planned to spend R2 800 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender has been advertised and the bid submission period has closed. The received bids are currently being evaluated.

5.1.2 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R3 750 000 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 need to be clarified.

5.1.3 Kayamandi Hostels

The user department planned to spend R2 415 000 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 is currently being evaluated.

5.1.4 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 they are currently in the process of appointing a service provider for the upgrading of sewer lines.

5.2 Community and Protection Services

The Directorate planned to spend R51 422 914 of the amended budget. The year-to-date actual expenditure incurred amounted to R45 728 244. This resulted in an underperformance of R5 694 670. 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 R4 007 910 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 the contractor is currently on site.

5.2.2 Calcutta Memorial Park

The user department planned to spend R29 062 243 of the amended budget. The year-to-date actual expenditure incurred amounted to R26 862 720. Orders to the amount of R9 177 281 have been loaded onto the financial system. The user department indicated that the building contractor is expected to commence in February 2026.

5.3 Infrastructure Services

The Directorate planned to spend R166 066 245 the amended budget. The year-to-date actual expenditure incurred amounted to R120 018 348. This resulted in an underperformance of R46 047 897. 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 R30 432 995 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 286 440. Orders to the amount of R49 874 368 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 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R32 114. Orders to the amount

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

of R4 759 289 have been loaded onto the financial system. The user department indicated that a service provider has been appointed.

5.3.3 Upgrade of WWTW Wemmershoek

The user department planned to spend R29 250 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R20 120 366. Orders to the amount of R2 683 696 have been loaded onto the financial system. The user department indicated that the contractor and consultant have been appointed and are currently on site and they envisage completion in June 2026.

5.3.4 Electricity Network: Pniel

The user department planned to spend R1 500 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R 423 242 have been loaded onto the financial system. The user department indicated that work is currently underway for the forming-ring- network and dismantling of the old network.

5.3.5 Bien don 66/11kV substation new

The user department planned to spend R10 000 000 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 R13 955 031 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 carried out by the consultant.

5.3.7 Major Drop-Offs: Construction – Franschhoek

The user department planned to spend R2 143 500 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 they are awaiting the

health and safety environmental report prior to commencing with the site establishment.

5.3.8 Kayamandi new substation 11 kV switching station.

The user department planned to spend R2 776 260 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 the consultants and contractor have been appointed and work has commenced.

5.4 Corporate Services

The Directorate planned to spend R19 412 104 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 314 632. This resulted in an underperformance of R8 097 472. 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 was advertised and is currently being evaluated.

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 191 736. Orders to the amount of R489 357 have been loaded onto the financial system. The user department indicated that phase one is currently ongoing.

5.4.3 Fibre Optic Implementation

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 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 a portion of the computer hardware was delivered in December 2025 and the remaining hardware expected in January 2026. However, the department will advertise for a new tender as the SETA contract ended.

5.4.5 Upgrade and Expansion of IT Infrastructure Platforms

The user department planned to spend R1 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R138 460. The user department indicated that the project is running concurrently with the SCADA project which has currently been delayed.

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2025/26												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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	22 921	3 071	3 011	2 642	2 390	-	21 572	104 361	159 968	130 965	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	48 028	1 264	1 195	1 296	1 061	-	2 414	11 899	67 157	16 670	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	22 467	1 556	1 356	1 740	1 171	-	5 753	19 175	53 218	27 839	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	7 589	715	657	1 806	643	-	4 458	27 244	43 113	34 151	-	-		
Receivables from Exchange Transactions - Waste Management	1600	5 956	957	899	3 097	910	-	6 639	38 712	57 169	49 357	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 045	269	249	223	398	-	1 562	14 202	17 949	16 385	-	-		
Interest on Arrear Debtor Accounts	1810	102	126	171	445	257	-	3 500	90 663	95 265	94 866	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(20 578)	100	81	3 175	72	-	782	13 260	(3 107)	17 289	-	-		
Total By Income Source	2000	87 531	8 058	7 620	14 426	6 903	-	46 679	319 515	490 732	387 523	-	-		
2024/25 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	3 274	1 354	1 315	3 927	1 217	-	2 432	9 969	23 469	17 546	-	-		
Commercial	2300	36 313	497	540	1 220	452	-	2 723	40 738	81 483	45 133	-	-		
Households	2400	42 678	5 957	5 541	7 706	5 130	-	40 463	255 955	363 431	309 254	-	-		
Other	2500	6 266	250	224	1 572	104	-	1 050	12 853	22 329	15 590	-	-		
Total By Customer Group	2600	87 531	8 058	7 620	14 426	6 903	-	46 679	319 515	490 732	387 523	-	-		

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	10 549	-	-	-	-	-	-	-	10 549
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6 535	-	-	-	-	-	-	-	6 535
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	17 084	-	-	-	-	-	-	-	17 084

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	January		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
93-6748-9415	ABSA BANK AH#415	CALL	7,800%		11 261 535,17	70 000 000,00		110 000 000,00	578 191,88	3 223 482,31	124 485 017,48
20-8179-5573	AH#573	9 MTHS	8,820%	07-Jul-25	169 344 970,14			169 575 720,88	-	230 750,74	0,00
20-8213-6172	AH#172	12 MTHS	8,150%	10-Jul-26				100 000 000,00	692 191,78	4 599 726,03	104 599 726,03
					180 606 505,31	70 000 000,00	-	40 424 279,12	1 270 383,66	8 053 959,08	229 084 743,51
	NEDBANK										
03/7881123974/036	NH#036	12 MTHS	8,695%	19-Mar-26	204 954 958,90			-	1 476 958,90	10 243 424,66	215 198 383,56
03/7881123974/037	NH#037	10 MTHS	7,900%	19-Jun-26	204 954 959,88			100 000 000,00	670 958,90	3 571 232,88	103 571 232,88
								100 000 000,00	2 147 917,81	13 814 657,53	318 769 616,44
	SBSA										
258489367-043	SH#043	9 MNTHS	8,775%	09-Jul-25	43 448 808,09			43 527 367,70	-	78 559,61	0,00
258489367-046	SH#046	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	70 000 000,00	-	(7 332 677,62)	3 418 301,47	25 130 737,87	547 854 359,95

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
R thousands															
Municipality															
A#9415		CALL	ACCO	Deposits - Ba	No	Yes	7,00%	No	No	30/06/2025	53 907	578		70 000	124 485
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	103 908	692		-	104 600
N#036		1Y		Deposits - Ba	No	Yes	8,65%	No	No	31/03/2025	213 721	1 477		-	215 198
N#037		10M		Deposits - Ba	No	Yes	7,90%	No	No	19/06/2026	102 900	671		-	103 571
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											474 436	3 418		70 000	547 854
TOTAL INVESTMENTS AND INTEREST	2										474 436	3 418		70 000	547 854

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

8 Borrowings

Lending Institution	Balance 1/01/2026	Received January 2026	Interest Capitalised January 2026	Capital Repayments January 2026	Balance 31/01/2026	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 JANUARY 2026

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	2025/26 INCLUSIVE OF ROLL OVER AMOUNTS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
Unconditional Grant:Equitable Share	231 793 000		231 793 000	173 845 000	95 845 635	19 051 505	-	77 999 365	55,13%	41,35%
Grand Total (Unconditional Grants)	231 793 000		231 793 000	173 845 000	95 845 635	19 051 505	-	77 999 365	55,13%	41,35%
EPWP Integrated Grant for Municipalities	3 202 000		3 202 000	2 241 000	1 497 139	642 576		743 862	66,81%	46,76%
Local Government Financial Management Grant	1 700 000		1 700 000	1 700 000	252 000	-		1 448 000	14,82%	14,82%
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	-		2 963 035	26,35%	17,13%
Energy Efficiency and Demand Side	5 000 000		5 000 000	49 996 000	38 982 341	2 913 337		11 013 659	77,97%	60,41%
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	-		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	8 583 908	1 182 339		3 096 671	73,49%	55,24%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 212 000	1 700 485	15 912 485	-	306 573	-		977 041	23,88%	1,77%
Title Deeds Restoration Grant	1 162 000		1 162 000	7 700 767	1 867 007	136 931	482 767	7 534 245	19,86%	11,73%
Integrated Transport Planning	656 000		656 000	-	-	-		-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	335 000		335 000	656 000	-	-		656 000	0,00%	0,00%
Regional Socio-Economic Project/violence through urban	800 000	537 008	1 337 008	-	-	-		-	0,00%	0,00%
Cape Wineland District Community safety	100 000		100 000	800 000	469 213	70 000		867 795	35,09%	35,09%
Cape Winelands District Municipality(Local Economic Development)	250 000		250 000	-	80 000	-		80 000	0,00%	80,00%
Cape Winelands Disaster Grant	500 000		500 000	75 000		-	75 000	75 000	0,00%	0,00%
Development of Sport and Recreational Facilities	300 000		300 000	-	226 843	-		-	0,00%	0,00%
Provincial Acceleration Grant		6 160 529	6 160 529	-	-	-		226 843	0,00%	75,61%
Khaya Lam Free Market Foundation		293 271	293 271	150 000	-	-		6 160 529	0,00%	0,00%
Global Environment Fund (GEF)	2 412 150	-	2 412 150	858 884	-	-		443 271	0,00%	0,00%
Grand total (Conditional Grants)	129 511 150	13 937 486	143 448 636	78 956 651	53 677 856	4 834 436	557 767	38 357 397	57,78%	37,42%

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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	-	177 786	120 197	57 589	47,9%	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	-	2 241	1 868	373	20,0%	3 202
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	-	1 700	992	708	71,4%	1 700
Programme and Project Preparation Support Grant		2 055	2 471	2 471	-	-	1 441	(1 441)	-100,0%	2 471
Provincial Government:		15 514	18 358	18 358	-	8 556	10 253	(1 697)	-16,5%	18 358
Community Library Service Grant		11 333	10 023	10 023	-	7 718	5 846	1 872	32,0%	10 023
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		364	1 162	1 162	-	-	678	(678)	-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	19	19	100,6%	38
RSEP/ VPUU		-	800	800	-	800	600	200	33,3%	800
Human Settlements Development Grant		3 150	6 000	6 000	-	-	3 000	(3 000)	-100,0%	6 000
District Municipality:		1 319	100	850	75	75	52	23	44,2%	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	75	75	-	75	-	250
Other grant providers:		2 133	2 962	2 962	-	1 037	1 682	(645)	-38,3%	2 962
Departmental Agencies and Accounts		-	550	550	-	-	275	(275)	-100,0%	550
Foreign Government and International Organisations		-	2 412	2 412	-	859	1 407	(548)	-39,0%	2 412
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	150	-	150	-	-
Private Enterprises		2 133	-	-	-	28	-	28	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	240 246	260 585	261 335	75	187 454	132 184	55 270	41,8%	261 335
Capital Transfers and Grants										
National Government:		80 802	73 247	73 247	-	57 019	57 873	(854)	-1,5%	73 247
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 556	6 188	6 188	-	4 023	2 863	1 160	40,5%	6 188
Municipal Disaster Relief Grant		6 000	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		60 246	62 059	62 059	-	49 996	52 239	(2 243)	-4,3%	62 059
Energy Efficiency and Demand Side		5 000	5 000	5 000	-	3 000	2 772	228	8,2%	5 000
Provincial Government:		24 231	25 168	25 168	483	8 357	8 158	199	2,4%	25 168
Integrated Transport Planning		628	656	656	-	656	-	656	-	656
Human Settlements Development Grant		-	10 000	10 000	-	-	2 800	(2 800)	-100,0%	10 000
Development of Sport and Recreational Facilities		-	300	300	-	-	58	(58)	-100,0%	300
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 103	14 212	14 212	483	7 701	5 300	2 401	45,3%	14 212
RSEP/ VPUU		1 500	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
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	98 415	483	65 376	66 031	(655)	-1,0%	98 815
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	345 279	359 001	359 751	558	252 830	198 215	54 615	27,6%	360 151

MONTHLY BUDGET STATEMENT FOR JANUARY 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 - M07 January

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	19 842	99 507	99 583	(75)	-0,1%	(239 166)
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	19 052	95 846	95 846	-		(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	643	1 497	1 304	193	14,8%	(3 202)
Local Government Financial Management Grant [Schedule 5B]		1 611	1 700	1 700	(111)	252	992	(740)	-74,6%	(1 700)
Integrated Urban Development Grant		2 055	2 471	2 471	259	1 912	1 441	471	32,7%	(2 471)
Provincial Government:		15 904	18 358	24 518	1 252	8 962	13 205	(4 243)	-32,1%	(25 802)
Community Library Service Grant		11 333	10 023	10 023	1 182	8 584	5 846	2 737	46,8%	(10 023)
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-		-
Title Deeds Restoration Grant		364	1 162	1 162	-	-	678	(678)	-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	19	(18)	-93,4%	(38)
RSEP/ VPUU		-	800	800	70	70	600	(530)	-88,3%	(800)
Provincial Acceleration Grant		239	-	6 161	-	-	-	-		-
Human Settlements Development Grant		3 150	6 000	6 000	-	307	5 952	(5 645)	-94,8%	(13 444)
District Municipality:		-	100	850	-	80	52	28	53,8%	(850)
CAPE WINELANDS DISTRICT TOURISM GRANT		-	100	100	-	80	52	28	53,8%	(100)
CAPE WINELANDS DISTRICT GRANT		-	-	500	-	-	-	-		(500)
CWDM COMMUNITY SAFETY GRANT		-	-	250	-	-	-	-		(250)
Other grant providers:		182	2 962	2 962	-	352	1 682	(1 330)	-79,1%	(2 962)
Departmental Agencies and Accounts		-	550	550	-	352	275	77	27,9%	(550)
Foreign Government and International Organisations		-	2 412	2 412	-	-	1 407	(1 407)	-100,0%	(2 412)
Households		-	-	-	-	-	-	-		-
Non-profit Institutions		67	-	-	-	-	-	-		-
Private Enterprises		115	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		237 376	260 585	267 496	21 095	108 901	114 521	(5 621)	-4,9%	(268 780)
Capital expenditure of Transfers and Grants										
National Government:		84 036	73 247	73 247	2 654	38 130	57 873	(19 744)	-34,1%	(73 247)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 556	6 188	6 188	-	1 060	2 863	(1 803)	-63,0%	(6 188)
Municipal Disaster Relief Grant		6 000	-	-	-	-	-	-		-
Integrated Urban Development Grant		60 246	62 059	62 059	2 654	37 070	52 239	(15 169)	-29,0%	(62 059)
Energy Efficiency and Demand Side		2 234	5 000	5 000	-	-	2 772	(2 772)	-100,0%	(5 000)
Provincial Government:		25 606	25 168	31 368	137	2 493	10 495	(8 001)	-76,2%	(31 768)
LIBRARY SERVICES: CONDITIONAL GRANT		-	-	3 963	-	-	-	-		-
Human Settlements Development Grant		1 680	10 000	10 000	-	-	2 800	(2 800)	-100,0%	(10 000)
Development of Sport and Recreational Facilities		-	300	300	-	227	58	169	294,5%	(300)
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 335	14 212	15 912	137	1 867	7 100	(5 233)	-73,7%	(15 912)
Integrated Transport Planning		628	656	656	-	-	-	-		(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		109 642	98 415	104 615	2 791	40 623	68 368	(27 745)	-40,6%	(105 015)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		347 018	359 001	372 111	23 886	149 523	182 889	(33 366)	-18,2%	(373 795)

MONTHLY BUDGET STATEMENT FOR JANUARY 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	246 099 201	251 095 262	2%	35 744 442	42 566 038	19%
Bonus	35 215 544	35 215 544	20 542 403	30 648 691	49%	2 934 629	96 903	-97%
Acting and Post Related Allowances	963 892	963 892	562 275	112 192	-80%	80 325	53 219	-34%
Non Structured	46 078 463	46 078 463	26 879 076	30 972 595	15%	3 839 868	4 677 061	22%
Standby Allowance	16 764 045	16 764 045	9 779 021	10 093 325	3%	1 397 003	1 485 117	6%
Travel or Motor Vehicle	14 521 949	14 521 949	8 471 155	6 618 587	-22%	1 210 165	968 731	-20%
Accommodation, Travel and Incidental	170 730	170 730	99 603	46 858	-53%	14 229	430	-97%
Bargaining Council	243 367	243 367	141 981	176 959	25%	20 283	29 604	46%
Cellular and Telephone	3 381 116	3 381 116	1 972 327	1 401 029	-29%	281 761	206 737	-27%
Current Service Cost	6 285 000	8 671 000	-	-	0%	-	-	0%
Essential User	926 862	926 862	540 666	447 155	-17%	77 238	64 566	-16%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 486 434	3 486 434	2 033 752	1 846 766	-9%	290 536	256 205	-12%
Group Life Insurance	6 523 464	6 523 464	3 805 361	5 005 721	32%	543 623	742 177	37%
Housing Benefits	3 655 660	3 655 660	2 132 445	1 673 187	-22%	304 635	236 716	-22%
Interest Cost	24 676 000	26 331 561	-	-	0%	-	-	0%
Leave Gratuity	10 370 784	4 972 024	-	1 917 190	0%	-	211 814	0%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	2 719 693	0%	-	273 956	0%
Medical	34 527 989	34 527 989	20 141 275	20 730 290	3%	2 877 325	3 109 276	8%
Non-pensionable	276 095	276 095	161 063	53 184	-67%	23 009	2 752	-88%
Pension	73 550 219	73 550 219	42 904 288	40 207 173	-6%	6 129 184	6 072 395	-1%
Scarcity Allowance	1 716 541	1 716 541	1 001 315	847 943	-15%	143 045	100 153	-30%
Shift Additional Remuneration	5 211 933	5 211 933	3 040 296	3 037 449	0%	434 328	411 702	-5%
Structured	2 921 902	2 921 902	1 704 444	1 782 124	5%	243 492	391 037	61%
Unemployment Insurance	3 381 543	3 381 543	1 972 537	1 528 834	-22%	281 791	225 306	-20%
Totals	729 634 893	729 634 893	393 984 484	412 962 206	5%	56 870 911	62 181 895	9%

MONTHLY BUDGET STATEMENT FOR JANUARY 2026

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	1 495	10 465	12 179	(1 714)	-14%	20 878
Pension and UIF Contributions		506	551	551	65	442	321	120	37%	551
Medical Aid Contributions		195	149	149	12	81	87	(6)	-7%	149
Motor Vehicle Allowance		1 082	850	850	101	709	496	214	43%	850
Cellphone Allowance		2 081	2 166	2 166	239	1 672	1 264	408	32%	2 166
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 989	24 593	24 593	1 912	13 369	14 346	(978)	-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	364	3 923	5 624	(1 701)	-30%	9 641
Pension and UIF Contributions		730	874	874	212	571	510	62	12%	874
Medical Aid Contributions		124	153	153	10	67	89	(22)	-25%	153
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		795	1 872	1 872	-	264	1 092	(828)	-76%	1 872
Motor Vehicle Allowance		590	705	705	40	282	411	(129)	-31%	705
Cellphone Allowance		241	191	191	14	95	111	(16)	-14%	191
Housing Allowances		18	23	23	-	-	13	(13)	-100%	23
Other benefits and allowances		131	123	123	0	0	72	(71)	-99%	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		13 630	13 581	13 581	639	5 203	7 922	(2 719)	-34%	13 581
% increase	4		-0,4%	-0,4%						-0,4%
Other Municipal Staff										
Basic Salaries and Wages		386 106	419 292	420 649	42 203	247 172	240 475	6 697	3%	420 649
Pension and UIF Contributions		66 854	76 058	76 058	6 086	41 165	44 367	(3 202)	-7%	76 058
Medical Aid Contributions		31 551	34 375	34 375	3 099	20 663	20 052	611	3%	34 375
Overtime		72 246	70 976	70 976	6 965	45 885	41 403	4 483	11%	70 976
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 591	13 817	13 817	929	6 336	8 060	(1 724)	-21%	13 817
Cellphone Allowance		2 104	3 190	3 190	193	1 306	1 861	(555)	-30%	3 190
Housing Allowances		3 815	3 633	3 633	237	1 673	2 119	(446)	-21%	3 633
Other benefits and allowances		42 811	47 528	47 528	1 346	38 921	27 725	11 197	40%	47 528
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 462	-	5 556	-	-	-	-	-	5 556
Post-retirement benefit obligations		32 906	47 184	40 271	486	4 637	-	4 637	-	40 271
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		653 446	716 054	716 054	61 543	407 759	386 062	21 697	6%	716 054
% increase	4		9,6%	9,6%						9,6%
Total Parent Municipality		690 064	754 228	754 228	64 094	426 331	408 331	18 000	4%	754 228
TOTAL SALARY, ALLOWANCES & BENEFITS		690 064	754 228	754 228	64 094	426 331	408 331	18 000	4%	754 228
% increase	4		9,3%	9,3%						9,3%
TOTAL MANAGERS AND STAFF		667 075	729 635	729 635	62 182	412 962	393 984	18 978	5%	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 Actual	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	201 012	201 012	201 012	201 012	1 608 102	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	5 912 022	8 381 206	4 909 667	4 842 096	22 903 754	67 159 922,00
Infrastructure Services	219 126 510	153 091 408	54 604 239	134 397 931	126 125 988	187 743 343	135 099 939	121 087 396	218 992 985	150 867 209	111 880 950	393 497 349	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	57 693 227	14 808 204	14 908 467	14 524 118	27 162 691	214 395 618,00
Corporate Services	946 508	1 337 989	869 442	1 456 404	850 301	792 942	948 633	648 791	1 035 135	893 365	893 365	3 136 043	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	50 738 553	91 162 701	51 680 656	51 680 656	15 507 254	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	236 281 001	334 581 243	223 460 376	184 022 197	463 815 192	3 027 142 785,00

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actual	December Actual	January Actual	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	2 352 865	2 076 600	1 973 275	1 860 574	1 907 130	4 796 856	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	12 493 458	11 044 307	10 249 445	12 365 994	28 345 361	137 714 474,00
Infrastructure Services	1 747 280	111 173 308	124 555 808	82 759 411	80 874 317	272 320 497	95 065 472	126 912 118	125 564 057	121 886 321	120 744 766	443 296 267	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	36 346 414	37 000 141	38 808 625	38 200 371	203 880 789	578 103 041,00
Corporate Services	3 716 690	8 443 540	4 365 874	9 677 851	7 089 009	55 189 914	10 360 004	16 683 789	11 748 435	11 462 579	11 240 481	89 001 878	238 980 044,65
Financial Services	10 386 162	14 746 603	32 524 039	21 539 258	21 356 392	23 481 917	40 090 454	10 242 319	11 047 339	10 390 858	10 727 405	11 259 922	148 308 989,83
Grand Total	16 592 288	146 273 760	178 132 505	127 439 728	126 007 629	498 530 534	190 646 386	204 754 698	198 377 554	194 658 402	195 186 147	758 061 229	2 834 660 860,48

Capital Expenditure

Directorates	July Actuals	August Actual	September Actuals	October Actual	November Actual	December Actual	January Actual	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	8 778	5 741	20 487	-	-	-	-	-	64 994	100 000,00
Planning and Development	-	633 564	3 467 819	664 073	1 802 637	2 965 560	275 917	5 097 790	6 557 947	2 735 460	3 785 976	14 232 989	42 219 732,00
Infrastructure Services	2 464 688	9 845 209	16 362 500	23 551 274	25 631 211	29 910 962	12 252 505	50 056 916	35 776 151	41 751 284	50 278 182	106 178 826	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	21 105 252	8 089 773	12 108 314	12 115 294	21 238 252	120 385 129,00
Corporate Services	-	55 099	1 252 375	1 551 064	4 728 998	1 127 252	2 599 844	1 320 984	720 984	1 345 984	1 387 651	15 573 384	31 663 619,00
Financial Services	-	-	1 077 949	2 114 652	25 491	46 751	69 142	-	-	-	-	966 014	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	77 580 942	51 144 855	57 941 042	67 567 103	158 254 459	602 728 187,00