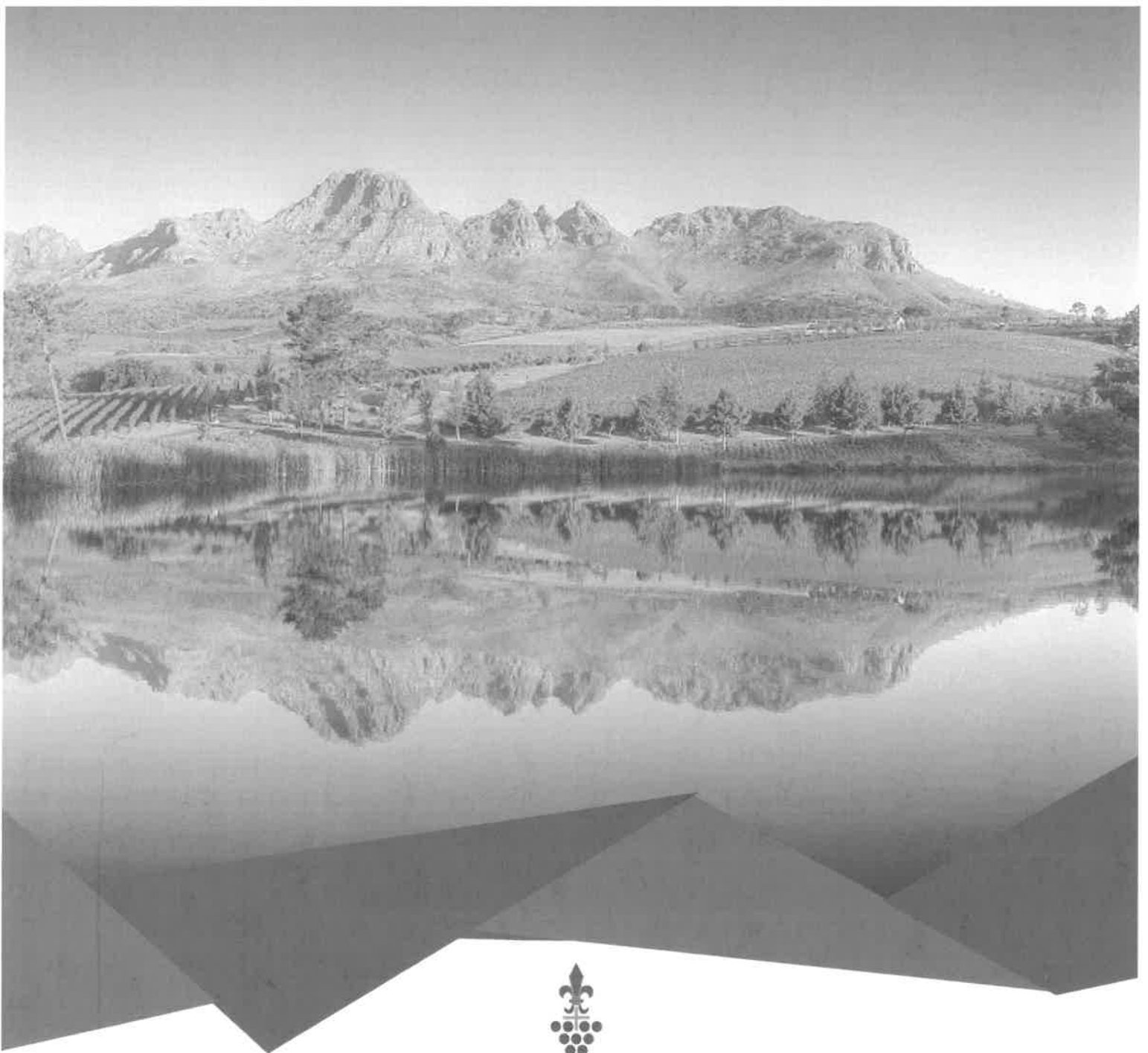




STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT NOVEMBER 2025

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature  _____

Date: 12 December 2025

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

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MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

1. Recommendations

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

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 2025/26 budget progress/implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	642 490 175	2 741 080 854	2 869 321 198
Adjustment Budget	677 608 824	2 748 524 997	2 876 765 341
Plan to Date (SDBIP)	250 942 842	953 889 107	944 751 953
Actual	130 228 687	594 447 082	1 033 862 679
Variance to SDBIP	(120 714 155)	(359 442 025)	89 110 726
Year to date % Variance to SDBIP	-48,10%	-37,68%	9,43%

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M05 November

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	530 581	571 651	571 651	41 742	283 702	266 099	17 603	7%	571 651
Service charges	1 465 254	1 662 304	1 662 304	117 603	579 290	559 035	20 254	4%	1 662 304
Investment revenue	61 434	63 980	63 980	4 752	22 503	26 658	(4 155)	-16%	63 980
Transfers and subsidies - Operational	234 414	260 585	268 030	20	97 312	10 415	86 897	834%	268 030
Other own revenue	333 429	310 802	310 802	10 798	51 056	82 545	(31 489)	-38%	310 802
Total Revenue (excluding capital transfers and	2 625 112	2 869 321	2 876 765	174 915	1 033 863	944 752	89 111	9%	2 876 765
Employee costs	667 940	729 635	729 635	-	(0)	283 193	(283 193)	-100%	729 635
Remuneration of Councillors	22 989	24 593	24 593	3 802	3 802	10 247	(6 445)	-63%	24 593
Depreciation and amortisation	205 229	225 960	225 960	16 123	82 099	94 150	(12 051)	-13%	225 960
Interest	72 867	77 649	77 649	-	-	-	-	-	77 649
Inventory consumed and bulk purchases	857 552	928 091	925 007	68 950	348 963	377 782	(28 819)	-8%	925 007
Transfers and subsidies	17 868	22 631	14 048	492	4 721	5 490	(769)	-14%	14 048
Other expenditure	654 789	732 522	751 633	36 641	154 863	183 027	(28 164)	-15%	751 633
Total Expenditure	2 499 234	2 741 081	2 748 525	126 008	594 447	953 889	(359 442)	-38%	2 748 525
Surplus/(Deficit)	125 878	128 240	128 240	48 908	439 416	(9 137)	448 553	-4909%	128 240
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	100 653	5 623	28 540	50 521	(21 980)	-44%	100 653
Transfers and subsidies - capital (in-kind)	4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	256 517	226 656	228 893	54 531	467 956	41 383	426 572	1031%	228 893
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	256 517	226 656	228 893	54 531	467 956	41 383	426 572	1031%	228 893
Capital expenditure & funds sources									
Capital expenditure	473 053	642 490	677 609	41 822	130 229	250 943	(120 714)	-48%	677 609
Capital transfers recognised	157 500	118 636	121 055	6 577	38 180	65 327	(27 147)	-42%	121 055
Borrowing	109 725	198 019	198 019	4 022	17 088	62 654	(45 566)	-73%	198 019
Internally generated funds	201 145	325 835	358 534	31 224	74 961	122 962	(48 001)	-39%	358 534
Total sources of capital funds	468 371	642 490	677 609	41 822	130 229	250 943	(120 714)	-48%	677 609
Financial position									
Total current assets	1 048 614	932 399	900 296		1 146 285				900 296
Total non current assets	6 178 786	7 047 276	7 082 395		6 647 755				7 082 395
Total current liabilities	562 293	498 267	499 045		235 101				499 045
Total non current liabilities	824 107	1 168 172	1 168 172		824 107				1 168 172
Community wealth/Equity	6 277 967	6 313 236	6 315 474		6 266 866				6 315 474
Cash flows									
Net cash from (used) operating	1 022 487	572 998	579 423	138 313	593 440	107 448	(485 992)	-452%	2 803 827
Net cash from (used) investing	(486 602)	(738 582)	(779 037)	(47 257)	(219 269)	291 491	510 760	175%	779 037
Net cash from (used) financing	-	198 019	198 019	-	-	-	-	-	198 019
Cash/cash equivalents at the month/year end	1 864 481	711 243	677 212	-	2 131 268	1 077 746	(1 053 521)	-98%	5 537 980
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	88 301	16 927	7 483	7 285	6 934	6 530	39 940	307 446	480 847
Creditors Age Analysis									
Total Creditors	25 722	-	-	-	-	-	-	-	25 722

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description		Ref	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome		Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast	
Revenue - Functional											
Governance and administration			720 352	743 393	743 393	47 483	348 749	305 252	43 497	14%	743 393
Executive and council			980	3 585	3 585	21	144	1 371	(1 227)	-90%	3 585
Finance and administration			719 372	739 808	739 808	47 462	348 605	303 882	44 724	15%	739 808
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			230 780	248 319	256 180	2 531	14 120	55 549	(41 429)	-75%	256 180
Community and social services			13 895	18 523	18 523	239	1 757	7 151	(5 394)	-75%	18 523
Sport and recreation			778	809	809	37	97	111	(14)	-12%	809
Public safety			196 820	188 885	188 885	1 095	7 314	39 522	(32 208)	-81%	188 885
Housing			19 288	40 102	47 963	1 160	4 951	8 765	(3 814)	-44%	47 963
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			120 534	96 123	97 944	9 677	41 384	55 635	(14 251)	-26%	97 944
Planning and development			98 633	81 016	82 837	9 438	39 160	50 354	(11 194)	-22%	82 837
Road transport			21 370	13 547	13 547	222	2 140	5 194	(3 054)	-59%	13 547
Environmental protection			530	1 560	1 560	18	84	86	(3)	-3%	1 560
Trading services			1 684 085	1 879 901	1 879 901	120 846	658 150	578 836	79 314	14%	1 879 901
Energy sources			1 135 871	1 326 497	1 326 497	82 069	454 307	407 026	47 281	12%	1 326 497
Water management			246 151	236 747	236 747	18 857	65 390	67 121	(1 731)	-3%	236 747
Waste water management			165 340	172 165	172 165	11 059	74 278	53 483	20 795	39%	172 165
Waste management			136 723	144 492	144 492	8 861	64 174	51 206	12 968	25%	144 492
Other		4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		2	2 755 751	2 967 736	2 977 418	180 538	1 062 403	995 273	67 130	7%	2 977 418
Expenditure - Functional											
Governance and administration			368 083	397 039	397 039	28 556	134 391	133 669	722	1%	397 039
Executive and council			32 505	39 693	39 778	4 140	5 726	15 091	(9 365)	-62%	39 778
Finance and administration			330 276	349 590	349 505	24 355	128 512	116 237	12 274	11%	349 505
Internal audit			5 302	7 756	7 756	61	153	2 340	(2 187)	-93%	7 756
Community and public safety			532 918	639 347	645 500	15 750	57 581	183 625	(126 044)	-69%	645 500
Community and social services			29 016	57 081	57 081	838	6 480	22 640	(16 160)	-71%	57 081
Sport and recreation			73 303	81 539	81 536	1 043	3 742	32 351	(28 609)	-88%	81 536
Public safety			389 008	437 480	437 483	12 446	42 778	107 815	(65 037)	-60%	437 483
Housing			41 591	63 247	69 399	1 423	4 581	20 819	(16 237)	-78%	69 399
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			161 639	186 646	188 327	4 833	20 052	69 156	(49 104)	-71%	188 327
Planning and development			78 879	87 905	89 586	667	8 225	34 392	(26 166)	-76%	89 586
Road transport			66 783	77 812	77 812	3 796	9 630	27 045	(17 415)	-64%	77 812
Environmental protection			15 977	20 929	20 929	369	2 196	7 720	(5 523)	-72%	20 929
Trading services			1 436 593	1 518 048	1 517 659	76 869	382 423	567 439	(185 017)	-33%	1 517 659
Energy sources			901 048	960 718	960 718	63 714	325 916	384 477	(58 562)	-15%	960 718
Water management			175 030	185 692	185 692	4 517	19 860	60 112	(40 252)	-67%	185 692
Waste water management			199 254	217 041	217 041	4 484	18 378	80 100	(61 722)	-77%	217 041
Waste management			161 262	154 598	154 209	4 154	18 270	42 750	(24 481)	-57%	154 209
Other			-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		3	2 499 234	2 741 081	2 748 525	126 008	594 447	953 889	(359 442)	-38%	2 748 525
Surplus/ (Deficit) for the year			256 517	226 656	228 893	54 531	467 956	41 383	426 572	1031%	228 893

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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	–	–	1 005	(1 005)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 804	51 760	60 158	5 540	17 055	14 050	3 006	21,4%	60 158
Vote 3 - INFRASTRUCTURE SERVICES		1 794 294	1 962 772	1 964 055	126 126	687 346	629 100	58 246	9,3%	1 964 055
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	209 812	1 389	9 252	46 870	(37 618)	-80,3%	209 812
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 891	850	5 461	3 490	1 970	56,4%	13 891
Vote 6 - FINANCIAL SERVICES		706 399	727 090	727 090	46 633	343 289	300 757	42 532	14,1%	727 090
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	2 750 995	2 967 736	2 977 418	180 538	1 062 403	995 273	67 130	6,7%	2 977 418
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	23 693	161	968	8 234	(7 265)	-88,2%	23 693
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 613	130 807	136 968	1 816	11 292	47 064	(35 772)	-76,0%	136 968
Vote 3 - INFRASTRUCTURE SERVICES		1 537 458	1 636 653	1 637 936	80 874	401 110	609 623	(208 513)	-34,2%	1 637 936
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 038	568 393	568 393	14 710	47 230	158 567	(111 337)	-70,2%	568 393
Vote 5 - CORPORATE SERVICES		196 593	236 952	236 952	7 089	33 293	67 419	(34 126)	-50,6%	236 952
Vote 6 - FINANCIAL SERVICES		149 803	144 583	144 583	21 356	100 553	62 983	37 571	59,7%	144 583
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	2 499 234	2 741 081	2 748 525	126 008	594 447	953 889	(359 442)	-37,7%	2 748 525
Surplus/ (Deficit) for the year	2	251 761	226 656	228 893	54 531	467 956	41 383	426 572	1030,8%	228 893

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue										
Service charges - Electricity		1 026 379	1 215 949	1 215 949	80 756	414 731	402 708	12 023	3%	1 215 949
Service charges - Water		209 832	201 453	201 453	17 843	53 369	59 495	(6 126)	-10%	201 453
Service charges - Waste Water Management		127 606	132 113	132 113	10 626	59 893	48 597	11 295	23%	132 113
Service charges - Waste management		101 437	112 789	112 789	8 377	51 297	48 235	3 062	6%	112 789
Sale of Goods and Rendering of Services		39 900	25 591	25 591	5 335	19 189	9 079	10 110	111%	25 591
Agency services		3 817	3 961	3 961	454	1 761	1 535	226	15%	3 961
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 447	18 972	18 972	1 822	9 379	8 073	1 306	16%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	63 980	4 752	22 503	26 658	(4 155)	-16%	63 980
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 733	14 249	14 249	728	4 223	4 283	(60)	-1%	14 249
Licence and permits		7 896	8 754	8 754	671	3 189	3 564	(375)	-11%	8 754
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		50 025	59 231	59 231	1 541	9 455	20 358	(10 903)	-54%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	571 651	41 742	283 702	266 099	17 603	7%	571 651
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		187 263	173 403	173 403	33	143	32 411	(32 268)	-100%	173 403
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		234 414	260 585	268 030	20	97 312	10 415	86 897	834%	268 030
Interest		4 522	3 426	3 426	(180)	1 313	1 739	(426)	-25%	3 426
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 214	3 214	397	2 404	1 502	902	60%	3 214
Gains on disposal of Assets		2 317	-	-	-	-	-	-	-	-
Other Gains		(491)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure by type)		2 625 112	2 869 321	2 876 765	174 915	1 033 863	944 752	-	-	2 876 765
Expenditure by type										
Employee related costs		667 940	729 635	729 635	-	(0)	283 193	(283 193)	-100%	729 635
Remuneration of councillors		22 989	24 593	24 593	3 802	3 802	10 247	(6 445)	-63%	24 593
Bulk purchases - electricity		764 398	805 126	805 126	61 470	317 532	335 469	(17 937)	-5%	805 126
Inventory consumed		93 155	122 965	119 881	7 480	31 431	42 313	(10 882)	-26%	119 881
Debt impairment		24 479	77 289	77 289	-	-	-	-	-	77 289
Depreciation and amortisation		205 229	225 960	225 960	16 123	82 099	94 150	(12 051)	-13%	225 960
Interest		72 867	77 649	77 649	-	-	-	-	-	77 649
Contracted services		283 732	328 381	344 382	21 916	79 698	108 060	(28 361)	-26%	344 382
Transfers and subsidies		17 868	22 631	14 048	492	4 721	5 490	(769)	-14%	14 048
Irrecoverable debts written off		176 955	126 724	126 724	-	21	-	21	-	126 724
Operational costs		161 092	199 498	202 609	14 724	75 143	74 967	176	0%	202 609
Losses on Disposal of Assets		348	-	-	-	-	-	-	-	-
Other Losses		8 183	630	630	-	-	-	-	-	630
Total Expenditure		2 499 234	2 741 081	2 748 525	126 008	594 447	953 889	(359 442)	-38%	2 748 525
Surplus/(Deficit)		125 878	128 240	128 240	48 908	439 416	(9 137)	359 442	(0)	128 240
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	100 653	5 623	28 540	50 521	(21 980)	(0)	100 653
Transfers and subsidies - capital (in-kind)		4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		256 517	226 656	228 893	54 531	467 956	41 383	-	-	228 893
Surplus/(Deficit) after income tax		256 517	226 656	228 893	54 531	467 956	41 383	-	-	228 893
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		256 517	226 656	228 893	54 531	467 956	41 383	-	-	228 893
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		256 517	226 656	228 893	54 531	467 956	41 383	-	-	228 893

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 30 November 2025. It should be noted that the figures relate to billed revenue and not cash collected.

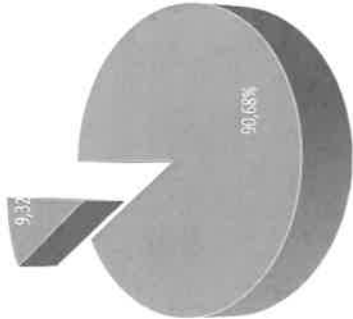
Operating Revenue by Source:

R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue										
Service charges - Electricity	1 215 948 763	1 215 948 763	414 731 285	402 708 066	-12 023 219	-3%	69 032 750	80 756 377	-11 723 627	-16,98%
Service charges - Water	201 453 009	201 453 009	53 369 143	59 495 317	6 126 174	10%	12 972 520	17 842 673	-4 870 153	-37,54%
Service charges - Waste Water Management	132 112 779	132 112 779	59 892 532	48 597 335	-11 295 197	-23%	9 138 678	10 626 218	-1 487 540	-16,28%
Service charges - Waste management	112 789 486	112 789 486	51 296 810	48 234 726	-3 062 084	-6%	7 782 976	8 377 347	-594 371	-7,64%
Sale of Goods and Rendering of Services	25 590 670	25 590 670	19 189 280	9 079 342	-10 109 938	-111%	2 341 022	5 334 551	-2 993 529	-127,87%
Agency services	3 961 303	3 961 303	1 760 903	1 534 836	-226 067	-15%	427 418	453 819	-26 401	-6,18%
Interest earned from Receivables	18 972 172	18 972 172	9 379 237	8 073 177	-1 306 060	-16%	1 663 977	1 821 997	-158 020	-9,50%
Interest earned from Current and Non Current Assets	63 979 577	63 979 577	22 502 823	26 658 160	4 155 337	16%	5 331 631	4 752 349	579 282	10,87%
Rental from Fixed Assets	14 249 488	14 249 488	4 222 562	4 282 632	60 070	1%	807 346	727 680	79 666	9,87%
Licence and permits	8 754 465	8 754 465	3 189 246	3 563 915	374 669	11%	1 048 436	670 540	377 896	36,04%
Operational Revenue	59 231 238	59 231 238	9 455 099	20 358 488	10 903 389	54%	2 293 587	1 540 749	752 838	32,82%
Non-Exchange Revenue										
Property rates	571 650 678	571 650 678	283 702 103	266 098 857	-17 603 246	-7%	37 033 341	41 742 103	-4 708 762	-12,71%
Fines, penalties and forfeits	173 402 829	173 402 829	142 930	32 411 235	32 268 305	100%	225 095	32 659	192 436	85,49%
Transfer and subsidies - Operational	260 585 383	268 029 526	97 312 319	10 414 905	-86 897 414	-834%	2 945 695	20 000	2 925 695	99,32%
Interest	3 425 825	3 425 825	1 312 709	1 738 800	426 091	25%	366 509	(180 486)	546 995	149,24%
Operational Revenue	3 213 533	3 213 533	2 403 697	1 502 162	-901 535	0%	218 002	396 867	-178 865	-82,05%
Total Revenue (excluding capital transfers and contributions)	2 869 321 198	2 876 765 341	1 033 862 679	944 751 953	-89 110 726	-9%	153 628 983	174 915 442	-21 286 459	-13,86%

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

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

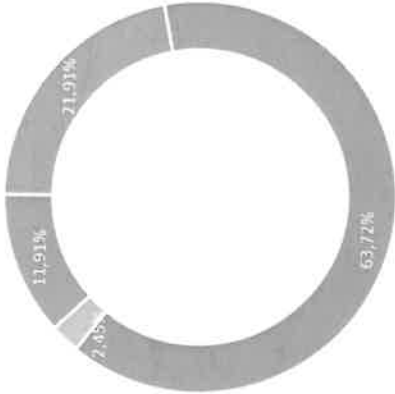
Funding of the operating budget



■ Own Revenue ■ Grants

Own revenue consists mainly, of service charges at 63.72% per cent of the R2 608 735 815 own revenue budget.

Composition of own revenue



■ Property Rates ■ Service charges ■ Investment revenue ■ Other 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 R17 603 246 for property rates when compared to the year-to-date budget projections.

3.2 Service charges - Electricity

The municipality has billed R12 023 219 more electricity charges than initially anticipated. The largest overperformance variance was noted for Electricity Sales: Time of Use Tariffs (R15 829 144). This overperformance is a result of increases in consumption.

3.3 Service charges - Water revenue

The municipality has billed R6 126 174 less charges than initially anticipated. The largest underperformance variance was noted for Industrial Water (R2 845 759) and Sale: Conventional Water (R3 241 817). This decrease in billings is a result of a decrease in consumption.

3.4 Service charges - Waste Water Management

The municipality has billed R11 295 197 more sanitation charges than initially anticipated. The largest overperformance variance was noted for Industrial Effluent (R3 359 275) and Sanitation Charges (R3 917 925). This increase in billings is a result of an increase in usage.

3.5 Sale of Goods and Rendering of Services

An overperformance is noted for other revenue to the amount of R10 109 938. The items that attributed to the overperformance are as follows:

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

An over performance of R1 486 139 has been noted. This is a result of more lease agreements entered into for encroachments therefore, more payments being received than initially anticipated.

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

An over performance of R7 080 107 has been noted. This is a result of more requests and payments received than initially anticipated.

3.6 Transfer and subsidies - Operational

An overperformance is noted for transfers and subsidies to the amount of R86 897 414. The overperformance is due to the tranche payments received for the equitable share allocation.

3.7 Operational Revenue

An underperformance is noted for operational revenue to the amount of R10 903 389. The items that attributed to the underperformance are as follows:

3.7.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An under performance of R13 204 217 has been noted. This is a result of less charges and requests for developments than initially anticipated.

3.8 Fines, penalties, and forfeits

An underperformance was noted to the amount of R32 268 305. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

3.9 Interest earned from Current and Non-Current Assets

An underperformance was noted for interest earned on external investments to the amount of R4 155 337. In the previous financial year, the municipality did not take up the external loan and utilised internal funds to finance the capital budget. This decreased the funds invested and resulted in the variance.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

4. Operating Expenditure

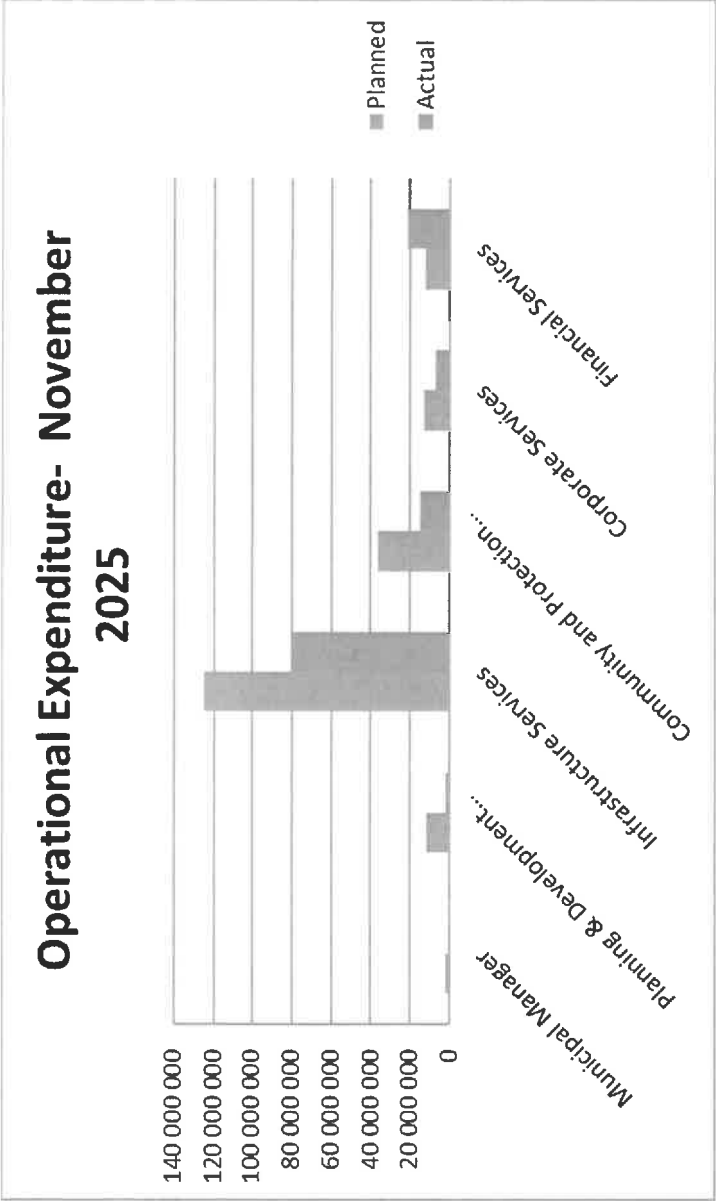
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 November 2025.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		November 2025		November Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 693 262	23 693 262	8 233 507	968 217	1 743 636	161 228	(1 582 408)	-91%
Planning & Development Services	130 807 404	136 967 933	47 063 554	11 291 978	11 284 356	1 816 461	(9 467 895)	-84%
Infrastructure Services	1 636 652 537	1 637 936 151	609 622 810	401 110 124	124 970 666	80 874 317	(44 096 349)	-35%
Community and Protection Services	568 392 787	568 392 787	158 567 273	47 230 174	36 429 311	14 710 222	(21 719 089)	-60%
Corporate Services	236 951 689	236 951 689	67 419 433	33 293 149	12 571 054	7 089 009	(5 482 045)	-44%
Financial Services	144 583 175	144 583 175	62 982 530	100 553 442	12 400 941	21 356 392	8 955 451	72%
TOTALS	2 741 080 854	2 748 524 997	953 889 107	594 447 082	199 399 964	126 007 629	(73 392 335)	-37%

Disclaimer: At the time of reporting, the salaries for July till November had not yet been integrated in the financial system. Consequently, this has caused an underspending on the operational expenditure for each directorate. The salaries will be integrated into the financial system during the next reporting period.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025



Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R47 063 554 of the amended budget. The year- to- date actual expenditure incurred amounted to R11 291 978 which resulted in an underperformance of R35 711 576. 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 R770 066 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the appointment of a consultant is expected to serve at the bid evaluation committee in December 2025.

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

The user department planned to spend R2 291 665 of the amended budget. No expenditure has been incurred to date. The user department indicated that the previous tender has been cancelled as the bid value was above expected amount. A new tender has been advertised and will close in December 2025.

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

The user department planned to spend R729 995 of the amended budget. The year-to-date actual expenditure incurred amounted to R31 886. Orders to the amount of R335 310 have been loaded onto the financial system. The user department indicated that the repair and replacement on the Wendy-house program commenced in October 2025 and work is done as-and-when needed

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

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

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

The user department planned to spend R1 087 197 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 900. Orders to the amount of R1 279 130 have been loaded onto the financial system. The user department indicated that work is currently underway and no invoices have yet been received from the service provider.

4.1.6 Expenditure: Contracted Services: Contractors: Event Promoters (Local Economic Development)

The user department planned to spend R724 200 of the amended budget. The year-to-date actual expenditure incurred amounted to R485 739. Orders to the amount of R1 444 534 have been loaded onto the financial system. The user department indicated that the project has been completed, and final invoices have been received and will be submitted for payment.

4.1.7 Employee related costs

The user department planned to spend R27 581 860 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R609 622 810 of the amended budget. The year-to-date actual expenditure incurred amounted to R401 110 124 which resulted in an underperformance of R208 512 686. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R335 469 020 of the amended budget. The year-to-date actual expenditure incurred amounted to R317 531 726. Orders to the amount of R321 325 have been loaded onto the financial system. The user department indicated that the invoice for November 2025 will be received and submitted for payment in December 2025.

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

The user department planned to spend R10 937 945 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 651 917. Orders to the amount of R15 522 473 have been loaded onto the financial system. The user department indicated that the invoice for November 2025 has not yet been processed.

4.2.3 Expenditure: Operational Cost: Uniform and Protective Clothing (Water Network)

The user department planned to spend R1 600 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R224 061. The user department indicated that they are awaiting delivery.

4.2.4 Expenditure: Contracted Services: Contractors: Maintenance of Equipment (Sewerage purification Stellenbosch)

The user department planned to spend R4 366 665 of the amended budget. The year-to-date actual expenditure incurred amounted to R181 823. Orders to the amount of R3 334 629 have been loaded onto the financial system. The user department indicated that there are currently delays with the conducting of maintenance.

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

The user department planned to spend R7 056 310 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 712 413. The user department indicated that there is currently a delay with the receiving of invoices from the service provider.

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

The user department planned to spend R2 650 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R809 654. Orders to the amount of R2 807 612 have been loaded onto the financial system. The user department indicated that the tender for the transportation of slugs is in place and work has commenced.

4.2.7 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 R259 245. Orders to the amount of R1 032 339 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.

4.2.9 Employee related costs

The user department planned to spend R98 334 200 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R158 567 273 of the amended budget. The year-to-date actual expenditure incurred amounted to R47 230 174 which resulted in an underperformance of R111 337 099. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management (Community Development Initiatives)

The user department planned to spend R408 070 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R70 800 have been loaded onto the financial system. The user department indicated that a consultant could not be appointed as there were no successful bidders and have opted for the work to be carried out internally.

4.3.2 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management (Youth Projects)

The user department planned to spend R943 713 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R908 815 have been loaded onto the financial system. The user department indicated that the project is currently underway and additional training will be rolled out within the next half of the financial year.

4.3.3 Expenditure: Operational Cost: Uniform and Protective Clothing (Traffic Services: Licencing)

The user department planned to spend R318 783 of the amended budget. The year-to-date actual expenditure incurred amounted to R159 083. Orders to the amount of R103 004 have been loaded onto the financial system. The user department indicated that they were awaiting the appointment of the seasonal fire fighters for the roll out of personal protective equipment which will assist in accelerating the expenditure.

4.3.4 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Law enforcement)

The user department planned to spend R663 295 of the amended budget. The year-to-date actual expenditure incurred amounted to R313 186. The user department indicated that expenditure is dependent on the magnitude of vehicle breakdowns and maintenance is done on a regular basis.

4.3.5 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Fire Services)

The user department planned to spend R1 062 920 of the amended budget. The year-to-date actual expenditure incurred amounted to R267 542. The user department indicated that expenditure is dependent on the magnitude of vehicle breakdowns and maintenance is done on a regular basis.

4.3.5 Employee related costs

The user department planned to spend R93 230 462 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.4 Corporate Services

The Corporate Services directorate planned to spend R67 419 433 of the budget. The year-to-date actual expenditure incurred amounted to R33 293 149 which resulted in an underperformance of R34 126 284. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operating Leases: Investment Properties

The user department planned to spend R3 020 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 795 676. The user department indicated that projects are currently ongoing, and invoices are paid as and when received. A tender for additional office space will also be advertised during the course of the financial year.

4.4.2 Expenditure: Operational Cost: External Computer Service: Specialised Computer Service

The user department planned to spend R259 315 of the amended budget. The year-to-date actual expenditure incurred amounted to R187 378. Orders to the amount of R207 105 have been loaded onto the financial system. The user department indicated that a service provider has been appointed.

4.4.3 Expenditure: Operational Cost: Communication: Telephone, Fax, Telegraph and Telex

The user department planned to spend R991 858 of the amended budget. The year-to-date actual expenditure incurred amounted to R700 919. The user department indicated that invoices have been received and processed but the expenditure was less than anticipated.

4.4.4 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R833 690 of the amended budget. The year-to-date actual expenditure incurred amounted to R761 331. Orders to the amount of R256 212 have been loaded onto the financial system. The user department indicated that the expenditure has been less than initially anticipated.

4.4.5 Expenditure: Contracted Services: Outsourced Services: Cleaning Services

The user department planned to spend R446 787 of the amended budget. The year-to-date actual expenditure incurred amounted to R278 694. Orders to the amount of R652 832 have been loaded onto the financial system. The user department indicated that a tender is in place and the invoice for work done has been submitted for payment.

4.4.6 Employee related costs

The user department planned to spend R26 371 620 of the amended budget. Expenditure has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.5 Financial Services

The Financial Services directorate planned to spend R62 982 530 of the budget. The year-to-date actual expenditure incurred amounted to R100 553 442 which resulted in an overperformance of R7 570 912. The items that attributed to the overperformance are as follows:

4.5.1 Depreciation

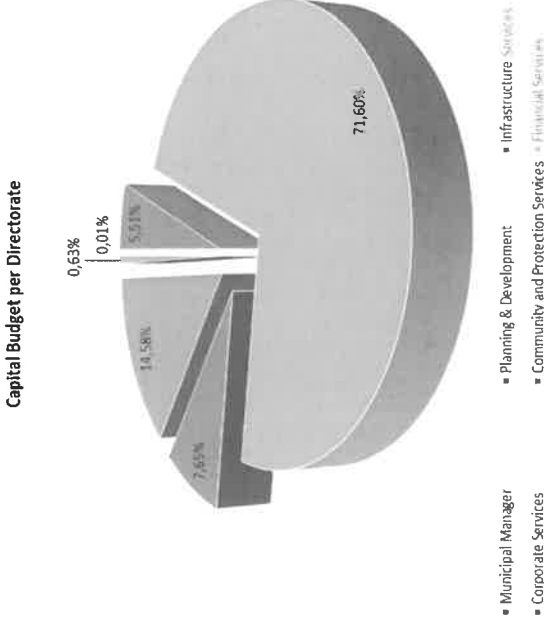
The user department planned to spend R1 005 285 of the amended budget. The year-to-date actual expenditure incurred amounted to R68 623 776. The user department indicated that the necessary amendments to address the misalignment will be reflected in the next reporting period.

5 Capital Expenditure

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

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

Composition of Trading Services



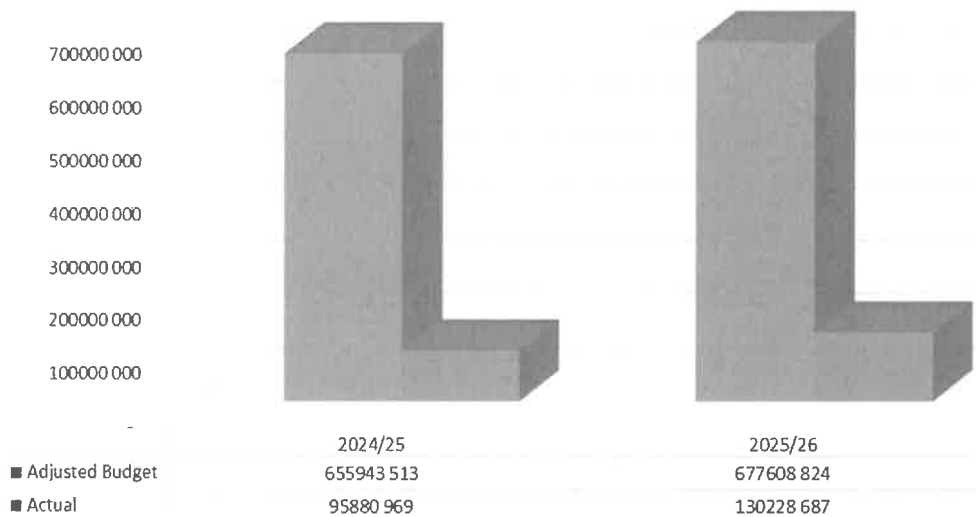
MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 November 2025.

Directorate	Adjusted Budget	Capital Expenditure					Balance		Year To Date Actual Spent	Year To Date Actual + Commitments
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	Budget - (Actual + Comm + Prov)			
Municipal Manager	100 000	80 000	14 519	64 582	7 485	86 586	13 414	14,52%	79,10%	
Planning & Development	37 349 558	11 219 463	6 568 094	3 980 856	489 336	11 038 285	26 311 273	17,59%	28,24%	
Infrastructure Services	485 177 392	180 671 164	77 854 881	185 850 908	2 714 636	266 420 426	218 756 966	16,05%	54,35%	
Corporate Services	51 863 619	18 024 664	7 587 536	7 791 604	302 920	15 682 060	36 181 559	14,63%	29,65%	
Community and Protection Services	98 818 255	37 722 551	34 985 564	32 939 485	5 094 818	73 019 867	25 798 388	35,40%	68,74%	
Financial Services	4 300 000	3 225 000	3 218 093	472 242	-	3 690 335	609 665	74,84%	85,82%	
TOTALS	677 608 824	250 942 842	130 228 687	231 099 677	8 609 196	369 937 559	307 671 265	19,22%	53,32%	

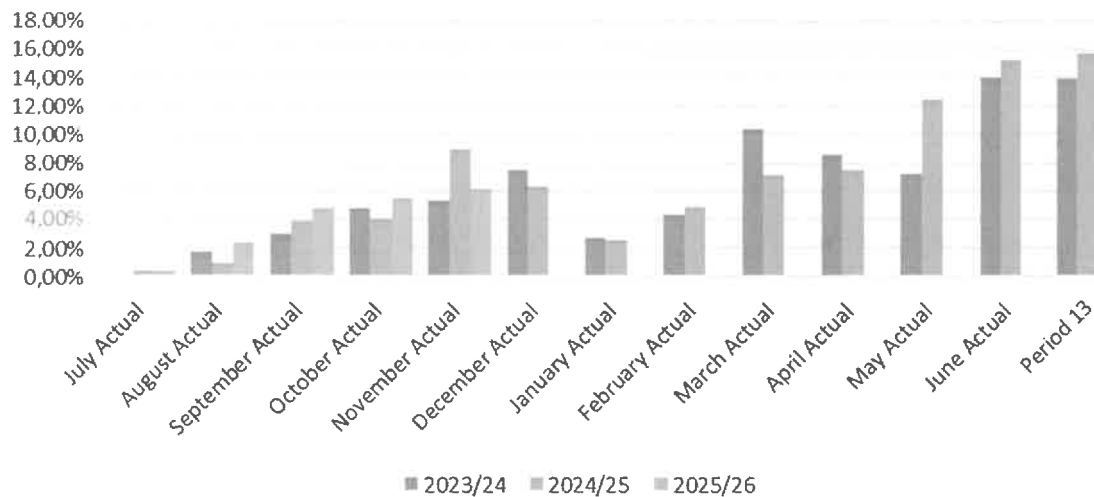
MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

Year-On-Year Capital Comparison



Detail	2024/25	2025/26
Adjusted Budget	655 943 513	677 608 824
Actual	95 880 969	130 228 687
Actual % Spent	14,62%	19,22%

3 Year Monthly Capital Expenditure



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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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	6	15	80	(65)	-82%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	31 770	1 106	4 545	7 614	(3 070)	-40%	31 770
Vote 3 - INFRASTRUCTURE SERVICES		338 562	447 282	462 102	25 498	77 180	174 355	(97 175)	-56%	462 102
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	75 122	7 637	30 361	29 773	588	2%	75 122
Vote 5 - CORPORATE SERVICES		43 743	50 920	51 864	4 729	7 588	18 025	(10 437)	-58%	51 864
Vote 6 - FINANCIAL SERVICES		9 320	600	600	25	25	575	(550)	-96%	600
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	453 918	595 400	621 558	39 001	119 714	230 423	(110 709)	-48%	621 558
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 162	5 580	5 580	697	2 023	3 605	(1 582)	-44%	5 580
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	23 075	133	675	6 316	(5 641)	-89%	23 075
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	23 696	1 991	4 624	7 949	(3 325)	-42%	23 696
Vote 5 - CORPORATE SERVICES		64	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 700	-	3 193	2 650	543	20%	3 700
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	19 134	47 090	56 051	2 821	10 515	20 520	(10 005)	-48%	56 051
Total Capital Expenditure	3	473 053	642 490	677 609	41 822	130 229	250 943	(120 714)	-48%	677 609
Capital Expenditure - Functional Classification										
Governance and administration		45 826	55 320	56 264	4 760	10 820	21 330	(10 510)	-49%	56 264
Executive and council		40	100	100	6	15	80	(65)	-82%	100
Finance and administration		45 786	55 220	56 164	4 754	10 806	21 250	(10 444)	-49%	56 164
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		69 497	108 629	124 738	11 426	40 071	45 323	(5 252)	-12%	124 738
Community and social services		24 173	56 631	64 997	7 134	25 140	25 875	(734)	-3%	64 997
Sport and recreation		12 117	10 093	13 409	1 891	4 842	2 680	2 162	81%	13 409
Public safety		5 788	8 261	13 209	604	4 883	8 043	(3 160)	-39%	13 209
Housing		27 419	31 644	33 123	1 798	5 206	8 725	(3 519)	-40%	33 123
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		114 732	99 849	98 513	4 051	16 689	35 039	(18 350)	-52%	98 513
Planning and development		26 522	5 135	5 878	9	2 635	2 901	(266)	-9%	5 878
Road transport		85 532	94 464	92 386	4 042	13 934	32 038	(18 105)	-57%	92 386
Environmental protection		2 678	250	250	-	121	100	21	21%	250
Trading services		242 998	380 693	398 094	21 585	62 648	149 251	(86 603)	-58%	398 094
Energy sources		73 910	126 332	124 536	4 303	8 006	27 702	(19 696)	-71%	124 536
Water management		73 254	148 159	159 767	9 508	32 651	64 771	(32 120)	-50%	159 767
Waste water management		59 260	87 200	88 291	3 963	16 122	50 206	(34 084)	-68%	88 291
Waste management		36 574	19 002	25 501	3 811	5 869	6 573	(703)	-11%	25 501
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	473 053	642 490	677 609	41 822	130 229	250 943	(120 714)	-48%	677 609
Funded by:										
National Government		95 420	63 693	63 693	5 078	26 737	40 985	(14 248)	-35%	63 693
Provincial Government		27 322	21 885	23 831	545	1 803	3 822	(2 019)	-53%	23 831
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (municipal, provincial, national, other)		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		34 759	33 057	33 531	954	9 640	20 520	(10 880)	-53%	33 531
Transfers recognised - capital		157 500	118 636	121 055	6 577	38 180	65 327	(27 147)	-42%	121 055
Borrowing	6	109 725	198 019	198 019	4 022	17 088	62 654	(45 566)	-73%	198 019
Internally generated funds		201 145	325 835	358 534	31 224	74 961	122 962	(48 001)	-39%	358 534
Total Capital Funding	7	458 371	642 490	677 609	41 822	130 229	250 943	(120 714)	-48%	677 609

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R11 219 463 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 568 094. This resulted in an underperformance of R4 651 369. The projects that attributed to the overperformance are as follows:

5.1.1 Flats: Interior Upgrading - Kayamandi

The user department planned to spend R1 650 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the previous tender was cancelled due to the bid values received being too high. New tender specifications have been approved and will be advertised.

5.1.2 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R2 480 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R981 687. Orders to the amount of R462 150 have been loaded onto the financial system. The user department indicated that the service provider is currently on site and invoices are received in accordance with the cash flow and program.

5.1.3 Kayamandi Hostels

The user department planned to spend R805 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R91 128. The user department indicated that a tender for the appointment of electrical consultants to monitor the electrification during the demolition was advertised and will serve at the bid evaluation committee.

5.2 Community and Protection Services

The Directorate planned to spend R37 722 551 of the amended budget. The year-to-date actual expenditure incurred amounted to R34 985 564. This resulted in an underperformance of R2 736 987. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrading: Early Childhood Development Centres on Municipal Land

The user department planned to spend R3 207 910 of the amended budget. The year-to-date actual expenditure incurred amounted to R112 470. Orders to the amount of R1 725 534 have been loaded onto the financial system. The user department indicated that construction expected to commence in January 2026.

5.2.2 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R1 700 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R276 295. Orders to the amount of R2 539 950 have been loaded onto the financial system. The user department indicated that installations and upgrades are currently underway.

5.2.3 Vehicle Fleet: Law Enforcement

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

5.3 Infrastructure Services

The Directorate planned to spend R180 671 164 the amended budget. The year-to-date actual expenditure incurred amounted to R77 854 881. This resulted in an underperformance of R102 816 283. 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 R39 031 652 of the amended budget. The year-to-date actual expenditure incurred amounted to R15 370 821. Orders to the amount of R66 970 559 have been loaded onto the financial system. The user department indicated that the project is in its construction phase, and the contractor is on site.

5.3.2 Upgrade of WWTW: Klapmuts

The user department planned to spend R12 826 087 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender has been advertised, and construction is envisaged to commence in February 2026.

5.3.3 Upgrade of WWTW Wemmershoek

The user department planned to spend R25 750 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R14 388 847. Orders to the amount of R8 415 215 have been loaded onto the financial system. The user department indicated that the contractor and consultant have been appointed and are currently on site, however practical completion has been delayed by a few weeks and is envisaged to be in January 2026.

5.3.4 Lanquedoc Access road and Bridge

The user department planned to spend R18 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 413 646. Orders to the amount of R919 611 have been loaded onto the financial system. The user department indicated that work is currently underway.

5.3.5 Bien don 66/11kV substation new

The user department planned to spend R5 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: Franschoek

The user department planned to spend R11 006 819 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 642 821. Orders to the amount of R4 562 105 have been loaded onto the financial system. The user department indicated that a contractor has been appointed but there were delays in the construction process due to the servitude agreement with the landowner.

5.3.7 Uniepark & Helshoogte Storage and Supply scheme

The user department planned to spend R3 750 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project is planned to commence in March 2026.

5.4 Corporate Services

The Directorate planned to spend R18 024 664 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 587 536. This resulted in an underperformance of R10 437 128. The projects that attributed to the underperformance are as follows:

5.4.1 Kayamandi: Upgrading of Makapula Hall

The user department planned to spend R1 920 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender was advertised and is currently being evaluated.

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 R745 460. Orders to the amount of R828 809 have been loaded onto the financial system. The user department indicated that phase one is envisaged to be completed in January 2026 with the tender for the principal agent running concurrently.

5.4.3 Upgrade Millenium Hall Pniel

The user department planned to spend R2 346 429 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 800 000 have been loaded onto the financial system. The user department indicated that they experienced a few delays in completing the project however, the project is underway and will be completed within the current financial year. This is a multi-year tender and a reduction in the estimated budget for the current financial year will be made during the mid-year adjustment process.

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 R391 407. Orders to the amount of R598 377 have been loaded onto the financial system. The user department indicated that the delivery of computer hardware is expected in December 2025.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	18 163	2 878	2 689	2 692	3 566	3 304	16 573	101 196	151 059	127 331	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	51 796	1 627	1 160	993	680	349	1 600	11 449	69 655	15 071	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	23 635	2 084	1 326	1 247	856	1 039	5 130	18 429	53 746	26 700	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7 391	1 957	677	646	515	524	4 194	26 071	41 974	31 949	-	-
Receivables from Exchange Transactions - Waste Management	1600	6 292	3 216	952	987	739	748	6 097	37 067	56 098	45 638	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	914	259	427	373	238	188	2 124	13 012	17 534	15 935	-	-
Interest on Arrear Debtor Accounts	1810	103	276	174	217	261	299	3 348	87 112	91 790	91 237	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(19 993)	4 629	79	130	81	80	874	13 111	(1 010)	14 275	-	-
Total By Income Source	2000	88 301	16 927	7 483	7 285	6 934	6 530	39 940	307 446	480 847	368 136	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	798	3 985	1 240	1 091	521	344	1 270	9 624	18 873	12 850	-	-
Commercial	2300	38 693	1 833	473	316	609	314	2 382	39 759	84 379	43 380	-	-
Households	2400	43 759	8 979	5 620	5 721	5 676	5 782	35 224	245 408	356 169	297 812	-	-
Other	2500	5 051	2 130	150	157	128	90	1 064	12 655	21 426	14 094	-	-
Total By Customer Group	2600	88 301	16 927	7 483	7 285	6 934	6 530	39 940	307 446	480 847	368 136	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	13 583	-	-	-	-	-	-	-	13 583
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	12 139	-	-	-	-	-	-	-	12 139
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	25 722	-	-	-	-	-	-	-	25 722

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	November		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#9415	CALL	7,800%		11 261 535,17			40 000 000,00	322 458,54	2 317 650,05	53 579 185,22
20-8179-5573	A#5573	9 MTHS	8,820%	07-Jul-25	169 344 970,14			169 575 720,88	-	230 750,74	0,00
20-8213-6172	A#6172	12 MTHS	8,150%	10-Jul-26				100 000 000,00	647 534,25	3 215 342,47	103 215 342,47
					180 606 505,31	-	-	(29 575 720,88)	969 992,78	5 763 743,26	156 794 527,68
	NEDBANK										
03/7881123974/...036	N#036	12 MTHS	8,695%	19-Mar-26	204 954 958,90			-	1 429 315,07	7 289 506,85	212 244 465,75
03/7881123974/...037	N#037	10 MTHS	7,900%	19-Jun-26				100 000 000,00	649 315,07	2 229 315,07	102 229 315,07
					204 954 959,88			100 000 000,00	2 078 630,14	9 518 821,92	314 473 780,82
	SBSA										
258489367-043	S#043	9 MNTHS	8,775%	09-Jul-25	43 448 808,09			43 527 367,70	-	78 559,61	0,00
258489367-046	S#046	6 MNTHS	8,300%	17-Nov-25	101 046 027,40	-	104 229 589,04	104 229 589,04	363 835,62	3 183 561,64	0,00
					144 494 835,49	-	(104 229 589,04)	(147 756 956,74)	363 835,62	3 262 121,25	0,00
					530 056 300,68	-	(104 229 589,04)	(77 332 677,62)	3 412 458,54	18 544 686,43	471 268 308,51
INVESTMENT TOTAL											

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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															
<u>Municipality</u>															
A#9415		CALL ACCO		Deposits - Bf	No	Yes	7,00%	No	No	30/06/2025	53 257	322		-	53 579
A#5573		9M		Deposits - Bf	No	Yes	8,82%	No	No	10/07/2025	-	-		-	-
A#6172		1Y		Deposits - Bf	No	Yes	8,15%	No	No	10/07/2026	102 568	648		-	103 215
N#036		1Y		Deposits - Bf	No	Yes	8,65%	No	No	31/03/2025	210 815	1 429		-	212 244
N#037		10M		Deposits - Bf	No	Yes	7,90%	No	No	19/06/2026	101 580	649		-	102 229
S#043		9M		Deposits - Bf	No	Yes	8,80%	No	No	10/09/2025	-	-		-	-
S#046		6M		Deposits - Bf	No	Yes	8,30%	No	No	17/11/2025	103 866	364	(104 230)	-	(0)
Municipality sub-total											572 085	3 412	(104 230)	-	471 268
<u>Entities</u>															
TOTAL INVESTMENTS AND INTEREST	2										572 085	3 412	(104 230)	-	471 268

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

8 Borrowings

Lending Institution	Balance 1/11/2025	Received November 2025	Interest Capitalised November 2025	Capital Repayments November 2025	Balance 30/11/2025	Percentage	Sinking Funds (R'000)
DBSA@ 10.25%	9 753 287	-	-	-	9 753 287	10,25%	
DBSA @ 9.74%	46 199 297	-	-	-	46 199 297	9,74%	
NEBANK @ 9.70%	82 515 584	-	-	-	82 515 584	9,70%	
NEBANK @ 8.8%	71 853 078	-	-	-	71 853 078	6,73%	
STANDARD BANK @ 11.00%	115 563 587	-	-	-	115 563 587	11,00%	
NEDBANK @9.69%	60 533 810	-	-	-	60 533 810	9,70%	
NEDBANK @10,19%	128 283 020	-	-	-	128 283 020	10,71%	
TOTAL	514 701 663	-	-	-	514 701 663		

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2025/26 INCLUSIVE OF ROLL OVER AMOUNTS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATION NSPENT TO DATE
Unconditional Grant: Equitable Share	231 793 000		231 793 000	96 581 000	65 124 024	11 909 279	-	31 456 976	67,43%	28,10%
Grand Total (Unconditional Grants)	231 793 000		231 793 000	96 581 000	65 124 024	11 909 279	-	31 456 976	67,43%	28,10%
EPWP Integrated Grant for Municipalities	3 202 000		3 202 000	2 241 000	-	-	1 441 000	2 241 000	0,00%	0,00%
Local Government Financial Management Grant	1 700 000		1 700 000	1 700 000	-	-	-	1 700 000	0,00%	0,00%
Integrated National Electrification Programme (Municipal) Grant	6 188 000		6 188 000	4 023 000	1 029 365	30 600	1 238 000	2 993 635	25,59%	16,63%
Integrated Urban Development Grant	64 530 000		64 530 000	24 619 000	25 707 795	5 048 915	-	1 088 795	104,42%	39,84%
Energy Efficiency and Demand Side	5 000 000		5 000 000	3 000 000	-	-	1 000 000	3 000 000	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		11 576 000	7 718 000	4 679	-	3 859 000	7 713 321	0,06%	0,04%
Human Settlements Development Grant	16 000 000	1 283 614	17 283 614	-	306 573	-	-	977 041	23,88%	1,77%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 212 000	1 700 485	15 912 485	7 218 000	1 450 903	545 236	1 200 000	7 467 582	16,27%	9,12%
Title Deeds Restoration Grant	1 162 000		1 162 000	-	-	-	-	-	0,00%	0,00%
Integrated Transport Planning	656 000		656 000	-	-	-	-	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	335 000		335 000	-	-	-	-	-	0,00%	0,00%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)	800 000		1 337 008	500 000	352 259	-	500 000	684 750	33,97%	26,35%
Cape Wineland District Community safety	100 000	537 008	100 000	-	60 000	20 000	-	60 000	0,00%	60,00%
Development of Sport and Recreational Facilities	300 000		300 000	-	-	-	-	-	0,00%	0,00%
Provincial Acceleration Grant		6 160 529	6 160 529	150 000	-	-	-	6 160 529	0,00%	0,00%
Khaya Lam Free Market Foundation		293 271	293 271	856 484	-	-	-	443 271	0,00%	0,00%
Global Environment Fund (GEF)	2 412 150	-	2 412 150	-	-	-	-	856 484	0,00%	0,00%
Grand total (Conditional Grants)	128 761 150	9 974 907	138 736 057	52 063 484	29 264 441	5 642 751	9 238 000	31 917 466	47,17%	21,09%

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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	1 441	100 522	3 072	97 450	3172,2%	239 166
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	–	96 581	–	96 581		231 793
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	1 441	2 241	1 334	907	68,0%	3 202
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	1 700	708	992	140,0%	1 700
Integrated Urban Development Grant		2 055	2 471	2 471	–	–	1 029	(1 029)	-100,0%	2 471
Provincial Government:		21 914	18 358	24 518	4 359	8 256	5 083	3 173	62,4%	18 358
Community Library Service Grant		11 333	10 023	10 023	3 859	7 718	4 176	3 542	84,8%	10 023
Municipal Accreditation and Capacity Building Grant		249	–	–	–	–	–	–		–
Title Deeds Restoration Grant		364	1 162	1 162	–	–	484	(484)	-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	14	24	173,6%	38
RSEP/ VPUU		–	800	800	500	500	300	200	66,7%	800
Provincial Acceleration Grant		6 400	–	6 161	–	–	–	–		–
Human Settlements Development Grant		3 150	6 000	6 000	–	–	–	–		6 000
District Municipality:		1 319	100	100	–	–	26	(26)	-100,0%	100
Cape Winelands District Municipality (Local Economic Development)		–	100	100	–	–	26	(26)	-100,0%	100
Cape Winelands District Municipality Grant		1 319	–	–	–	–	–	–		–
Other grant providers:		2 133	2 962	2 962	–	1 006	1 143	(136)	-11,9%	2 962
Departmental Agencies and Accounts		–	550	550	–	–	138	(138)	-100,0%	550
Foreign Government and International Organisations		–	2 412	2 412	–	856	1 005	(149)	-14,8%	2 412
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	150	–	150		–
Private Enterprises		2 133	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	246 646	260 585	266 746	5 800	109 784	9 324	100 461	1077,4%	260 585
Capital Transfers and Grants										
National Government:		86 802	73 247	73 247	2 238	31 642	46 186	(14 544)	-31,5%	73 247
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 556	6 188	6 188	1 238	4 023	1 361	2 662	195,5%	6 188
Municipal Disaster Relief Grant		6 000	–	–	–	–	–	–		–
Integrated Urban Development Grant		60 246	62 059	62 059	–	24 619	43 439	(18 820)	-43,3%	62 059
Energy Efficiency and Demand Side Management Grant		5 000	5 000	5 000	1 000	3 000	1 386	1 614	116,5%	5 000
Provincial Government:		30 620	25 168	26 868	1 200	7 218	3 250	3 968	122,1%	25 168
Integrated Transport Planning		628	656	656	–	–	–	–		656
Human Settlements Development Grant		6 389	10 000	10 000	–	–	300	(300)	-100,0%	10 000
Development od Sport and Recreational Facilities		–	300	300	–	–	–	–		300
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 103	14 212	15 912	1 200	7 218	2 950	4 268	144,7%	14 212
RSEP/ VPUU		1 500	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	117 422	98 415	100 116	3 438	38 860	49 436	(10 576)	-21,4%	98 415
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	364 068	359 001	366 862	9 238	148 644	58 760	89 884	153,0%	359 001

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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	11 909	65 124	3 072	62 052	2019,9%	(239 166)
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	11 909	65 124	–	65 124		(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	–	–	1 334	(1 334)	-100,0%	(3 202)
Local Government Financial Management Grant [Schedule 5B]		1 611	1 700	1 700	–	–	708	(708)	-100,0%	(1 700)
Programme and Project Preparation Support Grant		2 055	2 471	2 471	–	–	1 029	(1 029)	-100,0%	(2 471)
Provincial Government:		15 754	18 358	24 518	–	312	6 174	(5 862)	-94,9%	(25 802)
Community Library Service Grant		11 333	10 023	10 023	–	5	4 176	(4 171)	-99,9%	(10 023)
Municipal Accreditation and Capacity Building Grant		249	–	–	–	–	–	–		–
Title Deeds Restoration Grant		364	1 162	1 162	–	–	484	(484)	-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	14	(13)	-91,0%	(38)
RSEP/ VPUU		–	800	800	–	–	300	(300)	-100,0%	(800)
Provincial Acceleration Grant		239	–	6 161	–	–	–	–		–
Human Settlements Development Grant		3 150	6 000	6 000	–	307	1 091	(784)	-71,9%	(13 444)
District Municipality:		1 319	100	100	20	60	26	34	130,7%	(100)
Cape Winelands District Municipality (Local Economic Development)		–	100	100	20	60	26	34	130,7%	(100)
CAPE WINELANDS DISTRICT TOURISM GRANT		1 319	–	–	–	–	–	–		–
Other grant providers:		182	2 962	2 962	–	352	1 143	(791)	-69,2%	(2 962)
Departmental Agencies and Accounts		–	550	550	–	352	138	214	155,7%	(550)
Foreign Government and International Organisations		–	2 412	2 412	–	–	1 005	(1 005)	-100,0%	(2 412)
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		67	–	–	–	–	–	–		–
Private Enterprises		115	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		238 545	260 585	266 746	11 929	65 848	10 415	55 433	532,2%	(268 030)
Capital expenditure of Transfers and Grants										
National Government:		84 036	73 247	73 247	5 078	26 737	46 186	(19 449)	-42,1%	(73 247)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 556	6 188	6 188	31	1 029	1 361	(332)	-24,4%	(6 188)
Municipal Disaster Relief Grant		6 000	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		60 246	62 059	62 059	5 047	25 708	43 439	(17 731)	-40,8%	(62 059)
Integrated Urban Development Grant		2 234	5 000	5 000	–	–	1 386	(1 386)	-100,0%	(5 000)
Provincial Government:		25 606	25 168	27 405	545	1 803	4 335	(2 531)	-58,4%	(27 405)
Human Settlements Development Grant		1 680	10 000	10 000	–	–	300	(300)	-100,0%	(10 000)
Development of Sport and Recreational Facilities		–	300	300	–	–	–	–		(300)
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 335	14 212	15 912	545	1 451	3 728	(2 277)	-61,1%	(15 912)
Integrated Transport Planning		628	656	656	–	–	–	–		(656)
RSEP/ VPUU		963	–	537	–	352	307	45	14,7%	(537)
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		109 642	98 415	100 653	5 623	28 540	50 521	(21 980)	-43,5%	(100 653)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		348 187	359 001	367 399	17 552	94 388	60 936	33 453	54,9%	(368 682)

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	427 207 718	427 207 718	175 068 582	-	-100%	35 600 638	-	-100%
Bonus	35 332 275	35 332 275	14 721 785	- 550	-100%	2 944 357	-	-100%
Acting and Post Related Allowances	963 892	963 892	401 625	-	-100%	80 325	-	-100%
Non Structured	46 078 463	46 078 463	19 199 340	-	-100%	3 839 868	-	-100%
Standby Allowance	16 764 045	16 764 045	6 985 015	-	-100%	1 397 003	-	-100%
Travel or Motor Vehicle	14 521 949	14 521 949	6 050 825	184	-100%	1 210 165	-	-100%
Accommodation, Travel and Incidental	1 779 642	1 779 642	741 525	-	-100%	148 305	-	-100%
Bargaining Council	243 367	243 367	101 415	-	-100%	20 283	-	-100%
Cellular and Telephone	3 381 116	3 381 116	1 408 805	-	-100%	281 761	-	-100%
Current Service Cost	6 285 000	6 285 000	-	-	0%	-	-	0%
Essential User	926 862	926 862	386 190	-	-100%	77 238	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 486 434	3 486 434	1 452 680	-	-100%	290 536	-	-100%
Group Life Insurance	6 523 464	6 523 464	2 718 115	-	-100%	543 623	-	-100%
Housing Benefits	3 655 660	3 655 660	1 523 175	-	-100%	304 635	-	-100%
Interest Cost	24 676 000	24 676 000	-	-	0%	-	-	0%
Leave Gratuity	10 370 784	10 370 784	1 772 590	-	-100%	354 518	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	-	0%	-	-	0%
Medical	34 527 989	34 527 989	14 386 625	-	-100%	2 877 325	-	-100%
Non-pensionable	276 095	276 095	115 045	-	-100%	23 009	-	-100%
Pension	73 550 219	73 550 219	30 645 920	-	-100%	6 129 184	-	-100%
Scarcity Allowance	1 716 541	1 716 541	715 225	-	-100%	143 045	-	-100%
Shift Additional Remuneration	5 211 933	5 211 933	2 171 640	-	-100%	434 328	-	-100%
Structured	2 921 902	2 921 902	1 217 460	-	-100%	243 492	-	-100%
Unemployment Insurance	3 381 543	3 381 543	1 408 955	-	-100%	281 791	-	-100%
Totals	729 634 893	729 634 893	283 192 537	-366	-100%	57 225 429	-	-100%

Disclaimer: At the time of reporting, the salaries for July till November had not yet been integrated in the financial system. Consequently, this has caused an underspending on the operational expenditure for each directorate. The salaries will be integrated into the financial system during the next reporting period.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2025

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue										
Service charges - Electricity		1 026 379	1 215 949	1 215 949	80 756	414 731	402 708	12 023	3%	1 215 949
Service charges - Water		209 832	201 453	201 453	17 843	53 369	59 495	(6 126)	-10%	201 453
Service charges - Waste Water Management		127 606	132 113	132 113	10 626	59 893	48 597	11 295	23%	132 113
Service charges - Waste management		101 437	112 789	112 789	8 377	51 297	48 235	3 062	6%	112 789
Sale of Goods and Rendering of Services		39 900	25 591	25 591	5 335	19 189	9 079	10 110	111%	25 591
Agency services		3 817	3 961	3 961	454	1 761	1 535	226	15%	3 961
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 447	18 972	18 972	1 822	9 379	8 073	1 306	16%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	63 980	4 752	22 503	26 658	(4 155)	-16%	63 980
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 733	14 249	14 249	728	4 223	4 283	(60)	-1%	14 249
Licence and permits		7 896	8 754	8 754	671	3 189	3 564	(375)	-11%	8 754
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		50 025	59 231	59 231	1 541	9 455	20 358	(10 903)	-54%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	571 651	41 742	283 702	266 099	17 603	7%	571 651
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		187 263	173 403	173 403	33	143	32 411	(32 268)	-100%	173 403
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		234 414	260 585	268 030	20	97 312	10 415	86 897	834%	268 030
Interest		4 522	3 426	3 426	(180)	1 313	1 739	(426)	-25%	3 426
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 214	3 214	397	2 404	1 502	902	60%	3 214
Gains on disposal of Assets		2 317	-	-	-	-	-	-	-	-
Other Gains		(491)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and expenditure by type)		2 625 112	2 869 321	2 876 765	174 915	1 033 863	944 752	-	-	2 876 765
Expenditure By type										
Employee related costs		667 940	729 635	729 635	-	(0)	283 193	(283 193)	-100%	729 635
Remuneration of councillors		22 989	24 593	24 593	3 802	3 802	10 247	(6 445)	-63%	24 593
Bulk purchases - electricity		764 398	805 126	805 126	61 470	317 532	335 469	(17 937)	-5%	805 126
Inventory consumed		93 155	122 965	119 881	7 480	31 431	42 313	(10 882)	-26%	119 881
Debt impairment		24 479	77 289	77 289	-	-	-	-	-	77 289
Depreciation and amortisation		205 229	225 960	225 960	16 123	82 099	94 150	(12 051)	-13%	225 960
Interest		72 867	77 649	77 649	-	-	-	-	-	77 649
Contracted services		283 732	328 381	344 382	21 916	79 698	108 060	(28 361)	-26%	344 382
Transfers and subsidies		17 868	22 631	14 048	492	4 721	5 490	(769)	-14%	14 048
Irrecoverable debts written off		176 955	126 724	126 724	-	21	-	21	-	126 724
Operational costs		161 092	199 498	202 609	14 724	75 143	74 967	176	0%	202 609
Losses on Disposal of Assets		348	-	-	-	-	-	-	-	-
Other Losses		8 183	630	630	-	-	-	-	-	630
Total Expenditure		2 499 234	2 741 081	2 748 525	126 008	594 447	953 889	(359 442)	-38%	2 748 525
Surplus/(Deficit)		125 878	128 240	128 240	48 908	439 416	(9 137)	359 442	(0)	128 240
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	100 653	5 623	28 540	50 521	(21 980)	(0)	100 653
Transfers and subsidies - capital (in-kind)		4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		256 517	226 656	228 893	54 531	467 956	41 383	-	-	228 893
Surplus/(Deficit) after income tax		256 517	226 656	228 893	54 531	467 956	41 383	-	-	228 893
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		256 517	226 656	228 893	54 531	467 956	41 383	-	-	228 893
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		256 517	226 656	228 893	54 531	467 956	41 383	-	-	228 893

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actual	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	201 012	201 012	201 012	201 012	201 012	1 206 078	2 412 150,00
Planning and Development	2 864 703	2 908 359	3 575 920	2 166 189	5 540 200	9 061 218	5 117 708	5 912 022	8 381 206	4 909 667	4 842 096	4 878 870	60 158 158,00
Infrastructure Services	219 126 510	153 091 408	54 604 239	134 397 931	126 125 988	195 775 458	103 824 874	121 087 396	206 547 966	129 849 497	95 590 535	424 033 442	1 964 055 243,00
Community and Protection Services	970 044	1 386 637	1 248 884	4 258 213	1 388 595	1 699 536	1 596 936	56 868 227	14 008 204	13 995 967	13 724 118	98 666 454	209 811 814,00
Corporate Services	946 508	1 337 989	869 442	1 456 404	850 301	775 775	1 033 747	648 791	1 035 135	893 365	893 365	3 150 407	13 891 229,00
Financial Services	155 399 566	44 499 647	50 799 195	45 957 022	46 633 110	73 584 195	42 127 856	6 337 523	46 439 684	6 957 639	6 957 639	201 396 447	727 089 522,00
Grand Total	379 307 331	203 224 039	111 097 679	188 235 759	180 538 194	281 097 194	153 902 133	191 054 971	276 613 207	156 807 147	122 208 765	733 331 698	2 977 418 116,00

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actual	November Actual	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	34 774	338 144	249 247	184 824	161 228	1 478 486	1 778 585	1 649 721	1 875 925	1 610 574	1 664 780	12 666 974	23 693 262,00
Planning and Development	138 412	1 402 625	4 732 428	3 202 052	1 816 461	14 266 874	11 070 930	9 841 393	11 490 565	9 589 316	10 652 117	58 764 760	136 967 933,00
Infrastructure Services	1 747 280	111 173 308	124 555 808	82 759 411	80 874 317	156 621 122	123 934 897	127 804 665	124 420 328	119 356 374	118 191 221	466 497 420	1 637 936 151,00
Community and Protection Services	568 971	10 169 540	11 705 108	10 076 333	14 710 222	30 641 166	34 225 507	34 566 560	34 504 386	33 718 294	32 970 308	320 536 392	568 392 787,00
Corporate Services	3 716 690	8 443 540	4 365 874	9 677 851	7 089 009	14 535 334	12 861 671	15 335 929	10 857 076	10 568 407	10 049 121	129 451 002	236 951 504,65
Financial Services	10 386 162	14 746 603	32 524 039	21 539 258	21 356 392	11 285 589	9 686 622	8 659 516	9 651 642	9 165 161	8 921 708	13 340 505	144 582 186,83
Grand Total	16 592 288	146 273 760	178 132 505	127 439 728	126 007 629	228 828 571	193 558 212	197 857 784	192 799 922	184 008 126	182 449 255	974 576 045	2 748 523 824,48

Capital Expenditure

Directorates	July Actuals	August Actual	September Actuals	October Actual	November Actual	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	8 778	5 741	-	20 000	-	-	-	-	65 481	100 000,00
Planning and Development	-	633 564	3 467 819	664 073	1 802 637	4 547 500	3 185 000	5 114 458	6 524 615	2 593 794	3 576 576	5 239 521	37 349 558,00
Infrastructure Services	2 464 688	9 845 209	16 362 500	23 551 274	25 631 211	42 701 366	31 782 967	51 249 984	55 396 300	47 452 446	38 554 858	140 184 590	485 177 392,00
Community and Protection Services	-	5 307 065	10 632 265	9 417 958	9 628 276	7 112 755	6 373 738	12 161 863	8 336 795	7 530 298	7 597 152	14 720 090	98 818 255,00
Corporate Services	-	55 099	1 252 375	1 551 064	4 728 998	6 452 000	3 340 333	3 465 333	2 865 333	3 365 333	3 648 668	21 139 083	51 863 619,00
Financial Services	-	-	1 077 949	2 114 652	25 491	1 075 000	-	-	-	-	-	6 907	4 300 000,00
Grand Total	2 464 688	15 840 937	32 792 508	37 307 800	41 822 353	61 888 621	44 702 058	71 991 638	73 123 043	60 941 871	53 377 254	181 355 672	677 608 824,00