

STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

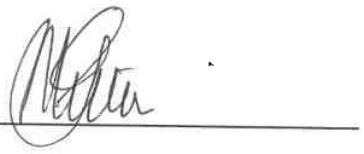
OCTOBER 2026

QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature 

Date: 16 November 2026

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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.

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 2026/27 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	579 301 851	3 073 517 776	3 152 903 239
Adjustment Budget	650 253 160	3 073 483 863	3 152 864 239
Plan to Date (SDBIP)	107 362 992	857 400 783	827 595 086
Actual	**69 049 954**	**715 598 475**	**1 108 997 324**
Variance to SDBIP	(38 313 038)	(141 802 308)	281 402 238
Year to date % Variance to SDBIP	**-35,69%**	**-16,54%**	**34,00%**

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M04 October

Description	2025/26	Budget Year 2026/27							
R Thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	576 198	616 977	616 977	45 011	259 468	190 084	69 384	37%	616 977
Service charges	1 600 419	1 863 401	1 863 401	132 754	590 477	481 885	108 592	23%	1 863 401
Investment revenue	53 334	51 306	51 306	5 730	21 385	17 615	3 769	21%	51 306
Transfers and subsidies - Operational	251 802	287 541	287 502	1 763	108 033	103 064	4 969	5%	287 502
Other own revenue	366 794	333 678	333 678	30 302	129 635	34 947	94 688	271%	333 678
Total Revenue (excluding capital transfers and contributions)	2 848 546	**3 152 903**	**3 152 864**	**215 561**	**1 108 997**	**827 595**	**281 402**	**34%**	**3 152 864**
Employee costs	723 153	783 788	784 519	61 310	235 696	246 087	(10 391)	-4%	784 519
Remuneration of Councillors	27 319	28 973	28 973	2 256	9 011	9 658	(646)	-7%	28 973
Depreciation, amortisation and impairment	242 501	232 739	232 739	19 607	78 681	77 580	1 101	1%	232 739
Interest, Dividends and Rent on Land	58 790	72 631	72 631	13	392	–	392	–	72 631
Inventory consumed and bulk purchases	950 237	1 093 536	1 094 280	77 146	253 892	384 997	(131 104)	-34%	1 094 280
Transfers and subsidies	10 271	9 765	9 765	171	2 118	4 084	(1 967)	-48%	9 765
Other expenditure	731 051	852 085	850 576	43 084	135 810	134 996	814	1%	850 576
Total Expenditure	2 743 322	**3 073 518**	**3 073 484**	**203 587**	**715 599**	**857 401**	**(141 801)**	**-17%**	**3 073 484**
Surplus/(Deficit)	105 224	**79 385**	**79 380**	**11 973**	**393 398**	**(29 806)**	**423 204**	**-1420%**	**79 380**
Transfers and subsidies - capital (monetary allocations)	90 268	79 745	85 745	4 069	12 259	24 881	(12 623)	-51%	85 745
Transfers and subsidies - capital (in-kind)	287	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	195 779	**159 130**	**165 125**	**16 043**	**405 657**	**(4 924)**	**410 581**	**-8338%**	**165 125**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	195 779	**159 130**	**165 125**	**16 043**	**405 657**	**(4 924)**	**410 581**	**-8338%**	**165 125**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	195 779	**159 130**	**165 125**	**16 043**	**405 657**	**(4 924)**	**410 581**	**-8338%**	**165 125**
Capital expenditure & funds sources									
Capital expenditure	497 101	**579 302**	**650 253**	**30 184**	**69 050**	**107 363**	**(38 313)**	**-36%**	**650 253**
Capital transfers recognised	95 275	89 351	96 921	3 719	10 898	4 659	6 238	134%	96 921
Borrowing	183 153	186 966	201 832	11 452	31 875	47 380	(15 504)	-33%	201 832
Internally generated funds	218 648	302 984	351 499	15 012	26 277	55 324	(29 047)	-53%	351 499
Total sources of capital funds	497 077	**579 302**	**650 253**	**30 184**	**69 050**	**107 363**	**(38 313)**	**-36%**	**650 253**
Financial position									
Total current assets	1 416 887	1 022 621	953 085		1 708 863				953 085
Total non current assets	6 940 125	6 959 961	7 030 912		6 920 828				7 030 912
Total current liabilities	881 984	569 132	564 551		749 006				564 551
Total non current liabilities	1 036 043	977 478	977 478		1 036 043				977 478
Community wealth/Equity	6 438 986	6 435 972	6 441 967		6 844 642				6 441 967
Cash flows									
Net cash from (used) operating	845 517	481 531	494 322	(121 471)	273 667	109 014	(164 653)	-151%	494 322
Net cash from (used) investing	(518 927)	(666 197)	(747 791)	(32 987)	(153 539)	(108 026)	45 512	-42%	(747 791)
Net cash from (used) financing	(41 633)	123 508	123 508	–	–	–	–	–	123 508
Cash/cash equivalents at the month/year end	**834 461**	**488 345**	**419 542**	**(143 000)**	**848 026**	**550 491**	**(297 535)**	**-54%**	**597 936**
Debtors & creditors analysis	**0 - 30 Days**	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**121 - 150 Days**	**151 - 180 Days**	**181 Days - 1 Year**	**Over 1 Year**	**Total**
Debtors Age Analysis									
Total By Income Source	111 799	8 415	7 001	8 572	8 636	6 176	33 238	235 574	419 412
Creditors Age Analysis									
Total Creditors	26 948	–	–	–	–	–	–	–	26 948

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
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		**733 074**	**778 401**	**778 401**	**52 429**	**322 571**	**250 304**	72 267	29%	**778 401**
Executive and council		2 318	725	725	25	133	53	81	154%	725
Finance and administration		730 756	777 676	777 676	52 404	322 438	250 251	72 187	29%	777 676
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**278 106**	**267 482**	**267 443**	**23 590**	**82 540**	**22 162**	60 378	272%	**267 443**
Community and social services		28 619	19 145	19 106	2 106	9 758	4 499	5 259	117%	19 106
Sport and recreation		1 112	282	282	3	24	61	(37)	-61%	282
Public safety		221 131	199 295	199 295	20 403	69 290	6 691	62 600	936%	199 295
Housing		27 243	48 760	48 760	1 078	3 469	10 911	(7 443)	-68%	48 760
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**104 454**	**102 573**	**108 573**	**6 450**	**32 123**	**30 770**	1 353	4%	**108 573**
Planning and development		87 650	86 776	86 776	5 969	19 761	28 571	(8 811)	-31%	86 776
Road transport		16 636	14 159	20 159	458	12 324	2 158	10 166	471%	20 159
Environmental protection		167	1 638	1 638	24	38	41	(3)	-7%	1 638
Trading services		**1 823 467**	**2 084 192**	**2 084 192**	**137 160**	**684 022**	**549 241**	134 781	25%	**2 084 192**
Energy sources		1 228 778	1 479 902	1 479 902	93 464	472 798	366 471	106 327	29%	1 479 902
Water management		281 919	262 098	262 098	20 568	77 350	63 114	14 237	23%	262 098
Waste water management		170 210	182 889	182 889	12 718	70 755	63 385	7 370	12%	182 889
Waste management		142 561	159 303	159 303	10 410	63 119	56 271	6 848	12%	159 303
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**2 939 101**	**3 232 648**	**3 238 609**	**219 630**	**1 121 256**	**852 476**	**268 780**	**32%**	**3 238 609**
Expenditure - Functional										
Governance and administration		**390 739**	**434 269**	**434 254**	**27 612**	**120 950**	**124 927**	(3 977)	-3%	**434 254**
Executive and council		39 720	44 704	44 669	4 079	14 374	13 029	1 345	10%	44 669
Finance and administration		344 140	381 303	381 323	22 969	104 468	110 016	(5 548)	-5%	381 323
Internal audit		6 879	8 262	8 262	564	2 108	1 882	226	12%	8 262
Community and public safety		**589 343**	**710 101**	**709 852**	**35 928**	**123 946**	**150 276**	(26 330)	-18%	**709 852**
Community and social services		53 442	60 974	60 610	3 737	15 635	19 502	(3 867)	-20%	60 610
Sport and recreation		66 650	86 196	86 302	5 799	20 391	24 735	(4 344)	-18%	86 302
Public safety		430 239	478 008	478 017	23 137	76 906	85 867	(8 961)	-10%	478 017
Housing		39 012	84 923	84 923	3 255	11 013	20 171	(9 158)	-45%	84 923
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**211 603**	**205 560**	**205 790**	**20 434**	**70 157**	**60 646**	9 511	16%	**205 790**
Planning and development		91 632	98 780	98 780	7 620	27 191	29 316	(2 124)	-7%	98 780
Road transport		101 499	84 070	84 070	10 794	36 979	23 978	13 001	54%	84 070
Environmental protection		18 472	22 710	22 940	2 020	5 986	7 351	(1 365)	-19%	22 940
Trading services		**1 551 637**	**1 723 588**	**1 723 588**	**119 612**	**400 546**	**521 553**	(121 006)	-23%	**1 723 588**
Energy sources		987 305	1 129 713	1 129 713	80 840	274 831	390 666	(115 835)	-30%	1 129 713
Water management		190 766	194 878	194 878	12 067	39 586	43 644	(4 058)	-9%	194 878
Waste water management		194 411	245 330	245 330	14 962	48 884	54 886	(6 002)	-11%	245 330
Waste management		179 155	153 668	153 668	11 744	37 245	32 357	4 888	15%	153 668
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**2 743 322**	**3 073 518**	**3 073 484**	**203 587**	**715 599**	**857 401**	**(141 801)**	**-17%**	**3 073 484**
Surplus/ (Deficit) for the year		**195 779**	**159 130**	**165 125**	**16 043**	**405 657**	**(4 924)**	**410 581**	**-8338%**	**165 125**

Table C2: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure in the functional 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.

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) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		1 331	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		48 257	67 432	67 432	3 368	10 624	17 833	(7 209)	-40%	67 432
Vote 3 - INFRASTRUCTURE SERVICES		1 927 276	2 166 420	2 172 420	141 296	708 951	573 048	135 903	24%	2 172 420
Vote 4 - COMMUNITY AND PROTECTION SERVICES		230 492	220 396	220 357	22 536	79 110	11 291	67 819	601%	220 357
Vote 5 - CORPORATE SERVICES		11 954	13 797	13 797	792	4 056	4 266	(210)	-5%	13 797
Vote 6 - FINANCIAL SERVICES		719 791	764 604	764 604	51 637	318 515	246 038	72 478	29%	764 604
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	**2 939 101**	**3 232 648**	**3 238 609**	**219 630**	**1 121 256**	**852 476**	**268 780**	**32%**	**3 238 609**
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		20 538	23 096	23 096	1 737	6 394	6 083	311	5%	23 096
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		104 893	157 986	157 986	9 221	31 729	43 104	(11 375)	-26%	157 986
Vote 3 - INFRASTRUCTURE SERVICES		1 679 641	1 853 971	1 853 971	130 535	439 321	557 493	(118 172)	-21%	1 853 971
Vote 4 - COMMUNITY AND PROTECTION SERVICES		559 657	618 634	618 600	35 753	122 209	127 781	(5 572)	-4%	618 600
Vote 5 - CORPORATE SERVICES		230 757	258 096	258 096	15 232	66 051	65 576	475	1%	258 096
Vote 6 - FINANCIAL SERVICES		147 834	161 735	161 735	11 109	49 895	57 365	(7 469)	-13%	161 735
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	**2 743 321**	**3 073 518**	**3 073 484**	**203 587**	**715 598**	**857 401**	**(141 802)**	**-17%**	**3 073 484**
Surplus/ (Deficit) for the year	2	**195 780**	**159 130**	**165 125**	**16 043**	**405 658**	**(4 924)**	**410 582**	**-8338%**	**165 125**

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.

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		1 107 591	1 373 854	1 373 854	92 290	430 885	324 521	106 363	33%	1 373 854
Service charges - Water		249 883	224 651	224 651	18 849	60 005	65 153	(5 148)	-8%	224 651
Service charges - Waste Water Management		133 027	140 040	140 040	11 949	51 126	50 003	1 124	2%	140 040
Service charges - Waste management		109 918	124 857	124 857	9 666	48 461	42 207	6 253	15%	124 857
Sale of Goods and Rendering of Services		47 634	34 220	34 220	3 893	12 808	12 913	(105)	-1%	34 220
Agency services		4 200	4 159	4 159	259	1 226	1 307	(82)	-6%	4 159
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		22 461	19 826	19 826	1 748	6 460	7 106	(647)	-9%	19 826
Interest earned from Current and Non Current Assets		53 334	51 306	51 306	5 730	21 385	17 615	3 769	21%	51 306
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		11 619	14 962	14 962	774	3 401	1 801	1 600	89%	14 962
Licence and permits		8 110	9 192	9 192	833	2 638	2 459	179	7%	9 192
Special rating levies		–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–
Development Charges		58 834	51 139	51 139	3 186	33 791	4 565	29 225	640%	51 139
Operational Revenue		9 211	11 054	11 054	490	2 888	1 854	1 033	56%	11 054
Non-Exchange Revenue									–	
Property rates		576 198	616 977	616 977	45 011	259 468	190 084	69 384	37%	616 977
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		181 167	182 073	182 073	18 095	62 354	448	61 906	13811%	182 073
Licences or permits		–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		251 802	287 541	287 502	1 763	108 033	103 064	4 969	5%	287 502
Interest		4 593	3 587	3 587	545	1 779	1 342	437	33%	3 587
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		5 540	3 465	3 465	478	2 291	1 150	1 141	99%	3 465
Gains on disposal of Fixed and Intangible Assets		12 932	–	–	–	–	–	–	–	–
Other Gains		493	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution		**2 848 546**	**3 152 903**	**3 152 864**	**215 561**	**1 108 997**	**827 595**	**281 402**	**34%**	**3 152 864**
Expenditure										
Employee related costs		723 153	783 788	784 519	61 310	235 696	246 087	(10 391)	-4%	784 519
Remuneration of councillors		27 319	28 973	28 973	2 256	9 011	9 658	(646)	-7%	28 973
Bulk purchases - electricity		844 358	962 638	962 638	68 512	232 162	351 136	(118 974)	-34%	962 638
Inventory consumed		105 879	130 898	131 642	8 634	21 730	33 860	(12 130)	-36%	131 642
Debt impairment		(26 576)	80 767	80 767	–	(29)	–	(29)	–	80 767
Depreciation, amortisation and impairment		242 501	232 739	232 739	19 607	78 681	77 580	1 101	1%	232 739
Interest, Dividends and Rent on Land		58 790	72 631	72 631	13	392	–	392	–	72 631
Contracted services		300 431	415 671	415 724	26 330	67 930	69 817	(1 887)	-3%	415 724
Transfers and subsidies		10 271	9 765	9 765	171	2 118	4 084	(1 967)	-48%	9 765
Irrecoverable debts written off		248 257	132 404	132 404	2	2	12	(10)	-86%	132 404
Operational costs		194 845	219 703	218 141	16 753	67 907	65 167	2 739	4%	218 141
Disposal of Fixed and Intangible Assets		235	–	–	–	–	–	–	–	–
Other Losses		13 859	3 540	3 540	–	–	–	–	–	3 540
Total Expenditure		**2 743 322**	**3 073 518**	**3 073 484**	**203 587**	**715 599**	**857 401**	**(141 801)**	**-17%**	**3 073 484**
Surplus/(Deficit)		**105 224**	**79 385**	**79 380**	**11 973**	**393 398**	**(29 806)**	**423 204**	**-1420%**	**79 380**
Transfers and subsidies - capital (monetary allocations)		90 268	79 745	85 745	4 069	12 259	24 881	(12 623)	-51%	85 745
Transfers and subsidies - capital (in-kind)		287	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &		**195 779**	**159 130**	**165 125**	**16 043**	**405 657**	**(4 924)**	**410 581**	**-8338%**	**165 125**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**195 779**	**159 130**	**165 125**	**16 043**	**405 657**	**(4 924)**	**410 581**	**-8338%**	**165 125**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**195 779**	**159 130**	**165 125**	**16 043**	**405 657**	**(4 924)**	**410 581**	**-8338%**	**165 125**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**195 779**	**159 130**	**165 125**	**16 043**	**405 657**	**(4 924)**	**410 581**	**-8338%**	**165 125**

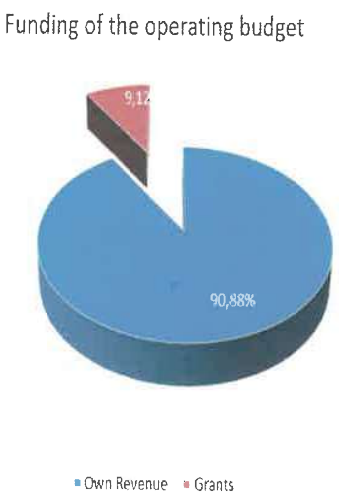
3. Operating Revenue

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

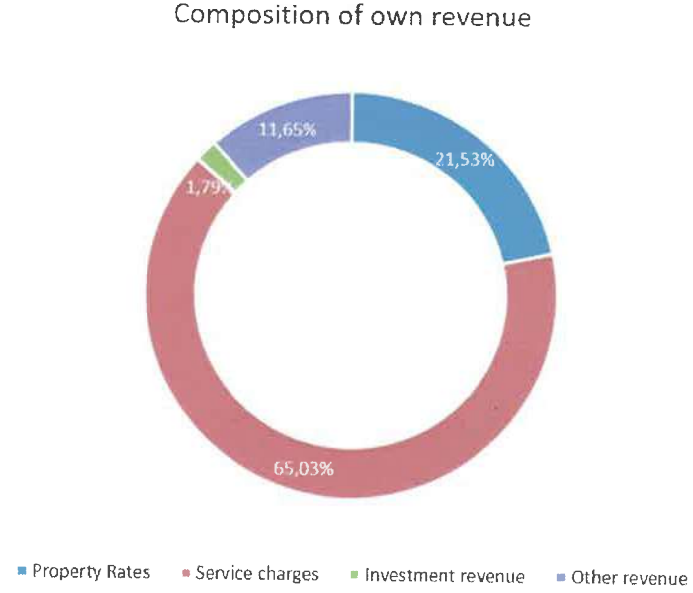
Operating Revenue by Source:

R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue										
Service charges - Electricity	1 373 854 376	1 373 854 376	430 884 583	324 521 400	-106 363 183	-33%	81 950 600	92 289 504	-10 338 904	-12,62%
Service charges - Water	224 650 659	224 650 659	60 005 376	65 153 400	5 148 024	8%	17 153 000	18 849 254	-1 696 254	-9,89%
Service charges - Waste Water Management	140 039 546	140 039 546	51 126 204	50 002 700	-1 123 504	-2%	10 988 700	11 949 244	-960 544	-8,74%
Service charges - Waste Management	124 856 855	124 856 855	48 460 697	42 207 400	-6 253 297	-15%	8 005 500	9 666 459	-1 660 959	-20,75%
Sale of Goods and Rendering of Services	34 220 204	34 220 204	12 808 444	12 913 328	104 884	1%	4 480 841	3 893 142	587 699	13,12%
Agency services	4 159 368	4 159 368	1 225 525	1 307 085	81 560	6%	467 412	258 530	208 882	44,69%
Interest earned from Receivables	19 825 922	19 825 922	6 459 800	7 106 481	646 681	9%	1 886 085	1 747 962	138 123	7,32%
Interest earned from Current and Non-Current Assets	51 306 415	51 306 415	21 384 714	17 615 469	-3 769 245	-21%	4 406 284	5 730 310	-1 324 026	-30,05%
Rental from Fixed Assets	14 961 962	14 961 962	3 401 301	1 801 297	-1 600 004	-89%	593 600	773 748	-180 148	-30,35%
Licence and permits	9 192 188	9 192 188	2 638 138	2 459 001	-179 137	-7%	902 674	833 300	69 374	7,69%
Development Charges	51 138 679	51 138 679	33 790 671	4 565 471	-29 225 200	-640%	3 337 429	3 185 927	151 502	4,54%
Operational Revenue	11 054 437	11 054 437	2 887 595	1 854 179	-1 033 416	-56%	774 667	490 383	284 284	36,70%
Non-Exchange Revenue							-			
Property rates	616 977 073	616 977 073	259 467 748	190 083 622	-69 384 126	-37%	41 713 156	45 011 014	-3 297 858	-7,91%
Fines, penalties and forfeits	182 072 970	182 072 970	62 353 974	448 221	-61 905 753	-13811%	41 271	18 095 495	-18 054 224	-43745,55%
Transfer and subsidies - Operational	287 540 509	287 501 509	108 032 624	103 064 086	-4 968 538	-5%	1 646 552	1 763 028	-116 476	-7,07%
Interest	3 586 839	3 586 839	1 778 889	1 341 946	-436 943	-33%	334 000	545 429	-211 429	-63,30%
Operational Revenue	3 465 237	3 465 237	2 291 044	1 150 000	(1 141 044)	-	250 000	477 771	(227 771)	(1)
Total Revenue (excluding capital transfers and co	**3 152 903 239**	**3 152 864 239**	**1 108 997 324**	**827 595 086**	**-281 402 238**	**-34%**	**178 931 771**	**215 560 501**	**-36 628 730**	**-20,47%**

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



Own revenue consists primarily of service charges, which account for 65.03% of the R2 865 362 730 own revenue budget.



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers have applied to have their property rates and service charges to be billed annually. This has resulted in an overperformance of R69 384 126 for property rates when compared to the year-to-date budget projections.

3.2 Service charges - Electricity

The municipality has billed R106 363 183 more electricity charges than initially anticipated. The largest overperformance variance was noted for Electricity Sales: Domestic High: Prepaid R34 113 182 and Electricity Sales: Time of Use Tariffs R51 268 381. This overperformance is a result of increases in consumption.

3.3 Service charges - Water

The municipality has billed R5 148 024 less water charges than initially anticipated. The largest underperformance variance was noted for Water Sale: Conventional R5 273 360. This decrease in billings is a result of a decrease in usage.

3.4 Service charges – Waste Management

The municipality has billed R6 253 297 more waste charges than initially anticipated. The largest overperformance variance was noted for Refuse Removal R4 760 349 and Disposal Facilities R1 606 259. This increase in billings is a result of an increase in usage than initially anticipated.

3.5 Transfer and subsidies - Operational

An overperformance is noted for transfers and subsidies to the amount of R4 968 538. The variance is due to the tranche payment of the Equitable share and the recognition of revenue as the conditions of the grants have been met.

3.6 Development Charges

An overperformance of R29 225 200 has been noted. The variance is attributable to a higher number and value of development projects being completed and invoiced than originally anticipated.

3.7 Interest earned from Current and Non-Current Assets

An overperformance is noted for Interest earned to the amount of R3 769 245. The variance is due to higher and better interest rates received from institutions with longer investment periods resulting in higher interest received.

3.8 Fines, penalties, and forfeits

An overperformance was noted to the amount of R61 905 753. The recognition of traffic fines in terms of iGRAP 1 is done monthly, including the journal processed on the financial system.

4. Operating Expenditure

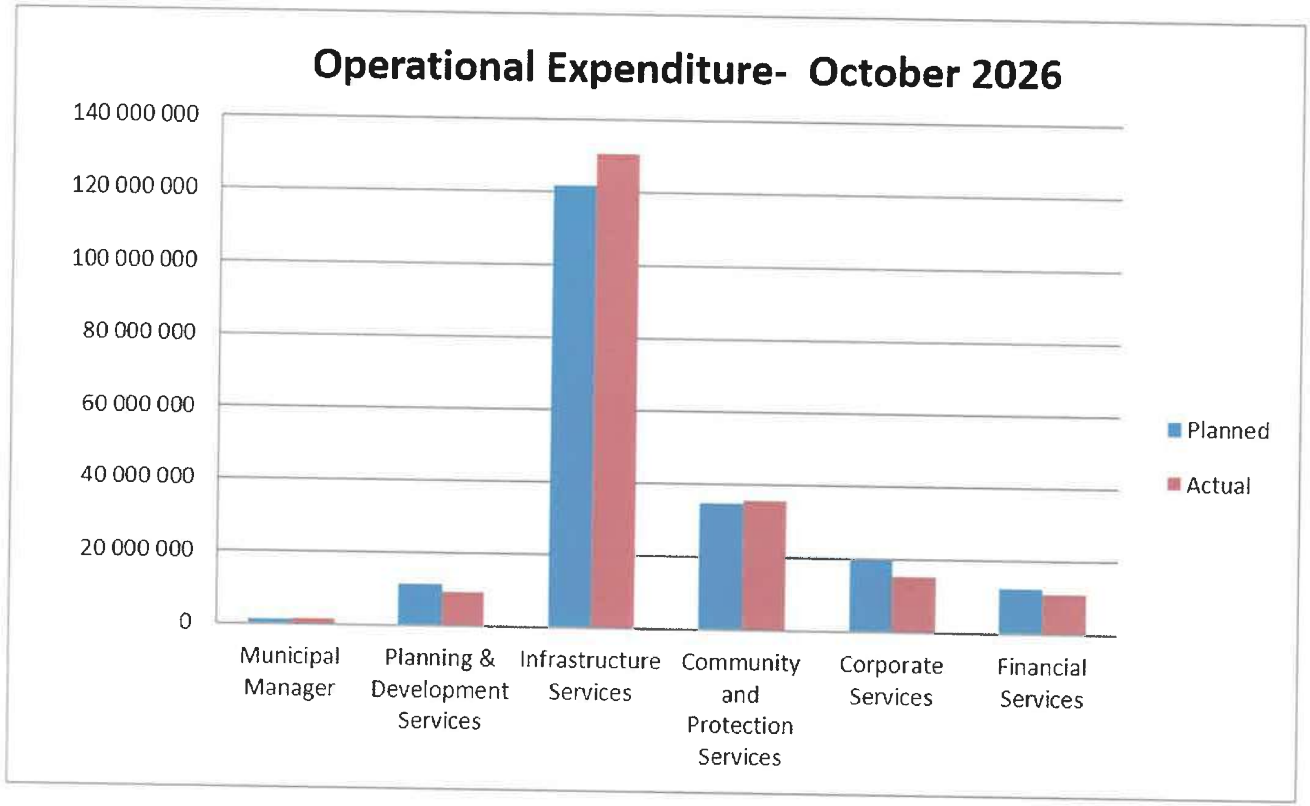
The following tables show the actual operating expenditure per source and for each Directorate against the planned in the SDBIP as of 31 October 2026.

Operating Expenditure

Directorate	Original Budget	Adjusted Budget	Year To Date		October 2026		October Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 095 608	23 095 608	6 082 670	6 393 641	1 482 273	1 737 384	255 111	17%
Planning & Development Services	157 986 236	157 986 236	43 103 697	31 728 774	11 193 753	9 220 640	(1 973 113)	-18%
Infrastructure Services	1 853 970 868	1 853 970 868	557 493 099	439 321 270	121 495 750	130 535 297	9 039 547	7%
Community and Protection Services	618 633 546	618 599 633	127 781 031	122 208 761	34 517 922	35 752 879	1 234 957	4%
Corporate Services	258 096 358	258 096 358	65 575 757	66 050 974	19 637 282	15 231 520	(4 405 762)	-22%
Financial Services	161 735 160	161 735 160	57 364 529	49 895 055	12 226 399	11 109 064	(1 117 335)	-9%
TOTALS	**3 073 517 776**	**3 073 483 863**	**857 400 783**	**715 598 475**	**200 553 379**	**203 586 783**	**3 033 404**	**2%**

Operating Expenditure (Per Directorate):

R thousand Expenditure	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Monthly budget	Monthly actual	MTD variance	MTD variance %
Employee related costs	783 788 311	784 519 225	235 695 657	246 086 876	10 391 219	4%	61 521 719	61 309 781	211 938	0%
Remuneration of councillors	28 973 093	28 973 093	9 011 463	9 657 708	646 245	7%	2 414 427	2 255 728	158 699	7%
Bulk purchases - electricity	962 638 212	962 638 212	232 161 771	351 136 180	118 974 409	34%	63 705 900	68 512 042	(4 806 142)	-8%
Inventory consumed	130 898 104	131 642 029	21 730 470	33 860 360	12 129 890	36%	10 178 744	8 633 592	1 545 152	15%
Debt impairment	80 766 850	80 766 850	(28 696)	-	28 696			-	-	0%
Depreciation, amortisation and impairment	232 739 088	232 739 088	78 680 645	77 579 832	(1 100 813)	-1%	19 394 958	19 607 238	(212 280)	-1%
Interest, Dividends and Rent on Land	72 630 924	72 630 924	392 181	-	(392 181)		-	12 861	(12 861)	0%
Contracted services	415 671 065	415 724 364	67 930 025	69 816 785	1 886 760	3%	24 218 585	26 329 626	(2 111 041)	-9%
Transfers and subsidies	9 765 099	9 765 099	2 117 555	4 084 105	1 966 550	48%	605 830	171 289	434 541	0%
Irrecoverable debts written off	132 403 933	132 403 933	1 609	11 606	9 997	86%	-	1 609	(1 609)	0%
Operational costs	219 703 159	218 141 108	67 906 730	65 167 331	(2 739 399)	-4%	18 513 216	16 753 251	1 759 965	10%
Other Losses	3 539 938	3 539 938	-	-	-	0%	-	-	-	0%
Total Expenditure	**3 073 517 776**	**3 073 483 863**	**715 599 410**	**857 400 783**	**141 801 373**	**17%**	**200 553 379**	**203 587 018**	**(3 033 639)**	**-2%**


Operational Expenditure- October 2026
140 000 000
120 000 000
100 000 000
80 000 000
60 000 000
40 000 000
20 000 000
0
Municipal Manager
Planning & Development Services
Infrastructure Services
Community and Protection Services
Corporate Services
Financial Services
Planned
Actual

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 Employee related costs

The municipality planned to spend R246 086 876 of the budget. The year-to-date actual expenditure incurred amounted to R235 695 657. The variance is due to posts that are currently vacant and have been advertised.

4.3 Bulk purchases – electricity

An underperformance of R118 974 409 was noted during the reporting period. This variance is primarily due to invoices relating to October 2026 expenditure not being received and processed for payment within the reporting month. These invoices are expected to be received and submitted for payment during November 2026. The impact of the delayed expenditure recognition will be incorporated into the cash flow projections during the mid-year budget adjustment process to ensure that the forecasts remain aligned with actual spending trends.

4.4 Inventory consumed

The municipality planned to spend R33 860 360 of the budget. The year-to-date actual expenditure incurred amounted to R21 730 470. Orders to the amount of R8 370 592 have been loaded onto the financial system. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Inventory Consumed: Consumables: Zero Rated (Transport Assets)

An underperformance of R9 009 008 was noted during the reporting period. The user department indicated that the municipality had a new RT47 tender for the financial year and are still awaiting additional invoices from the service provider.

4.5 Contracted services

The municipality planned to spend R69 816 785 of the budget. The year-to-date actual expenditure incurred amounted to R67 930 025. Orders to the amount of R97 526 850 have been loaded onto the financial system. The items that attributed to the underperformance are as follows:

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

An underperformance of R1 500 000 was noted during the reporting period. The user department indicated that a service provider for the upgrading of municipal flats has been appointed and is currently on site. The internal refurbishments are expected to commence in January 2027, at which point expenditure on the project is expected to increase significantly.

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

An underperformance of R4 891 304 was noted during the reporting period. The user department indicated that the tender closed in October 2026, however the bids were higher than the subsidy quantum. They are currently investigating other options to deal with the additional costs.

4.5.3 Expenditure: Contracted Services: Contractors: Event Promoters

An underperformance of R930 000 was noted during the reporting period. The user department indicated that the project has commenced, and invoices have been submitted for payment, the project is planned for December 2026.

4.5.4 Expenditure: Contracted Services: Contractors: Event Promoters (Funding of External Bodies Performing Municipal Functions)

An underperformance of R1 025 260 was noted during the reporting period. Orders to the amount of R3 848 504 have been loaded onto the financial system. The user department indicated that expenditure is incurred as and when the delivery of planned outputs by external bodies has been achieved.

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

An underperformance of R1 200 332 was noted during the reporting period. Orders to the amount of R1 452 659 have been loaded onto the financial system. The user department indicated that a service provider has been appointed for training needs for the first group. They will commence with the advertising for service providers for the remaining two groups.

4.6 Transfers and subsidies

The municipality planned to spend R4 084 105 of the budget. The year-to-date actual expenditure incurred amounted to R2 117 555. The items that attributed to the underperformance are as follows:

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

An underperformance of R1 601 600 was noted during the reporting period. The user department indicated that the grant-in-aid donation for U-Turn (Category B) was approved on condition that they secure a local facility within the municipal area and the invoices for the other donations were received but reverted for correction during October 2026.

4.7 Operational costs

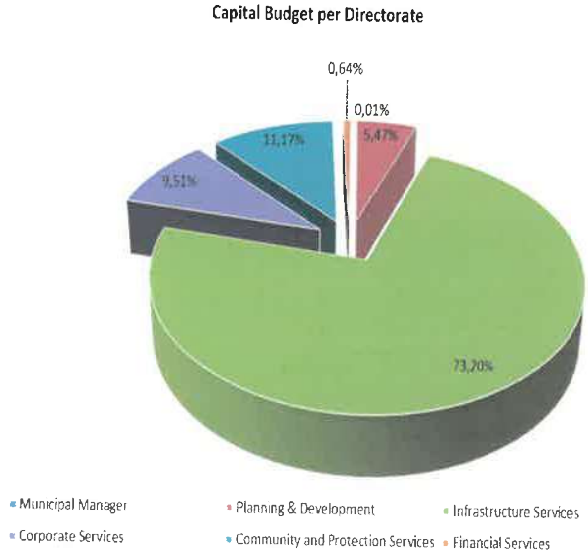
The municipality planned to spend R65 167 331 of the budget. The year-to-date actual expenditure incurred amounted to R67 906 730. The items that attributed to the overperformance are as follows:

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

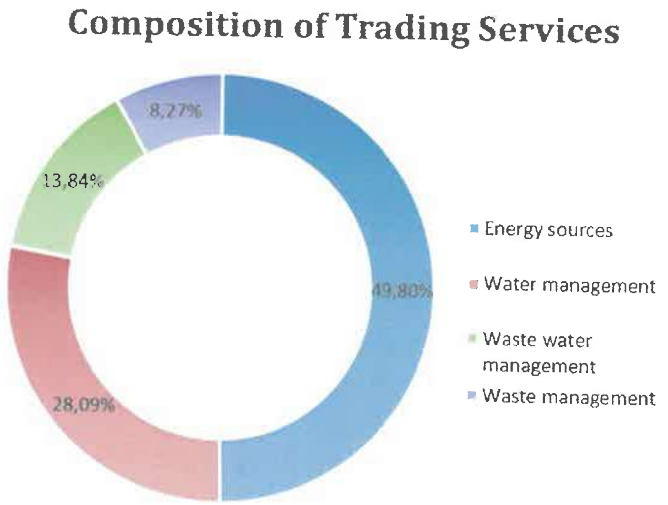
An overperformance to the amount of R2 505 839 was noted during the reporting period. The user department indicated that all user departments elected for their software system licences to commence on 1 July. Consequently, the licence fees were payable at the beginning of the financial year, resulting in expenditure being incurred earlier than initially anticipated and leading to the reported overspending.

5 Capital Expenditure

Stellenbosch Municipality has allocated a majority of its 2026/27 capital budget to trading services amounting to R383 103 979 which represents 58.92% of the R650 253 160 capital budget to ensure effective service delivery.

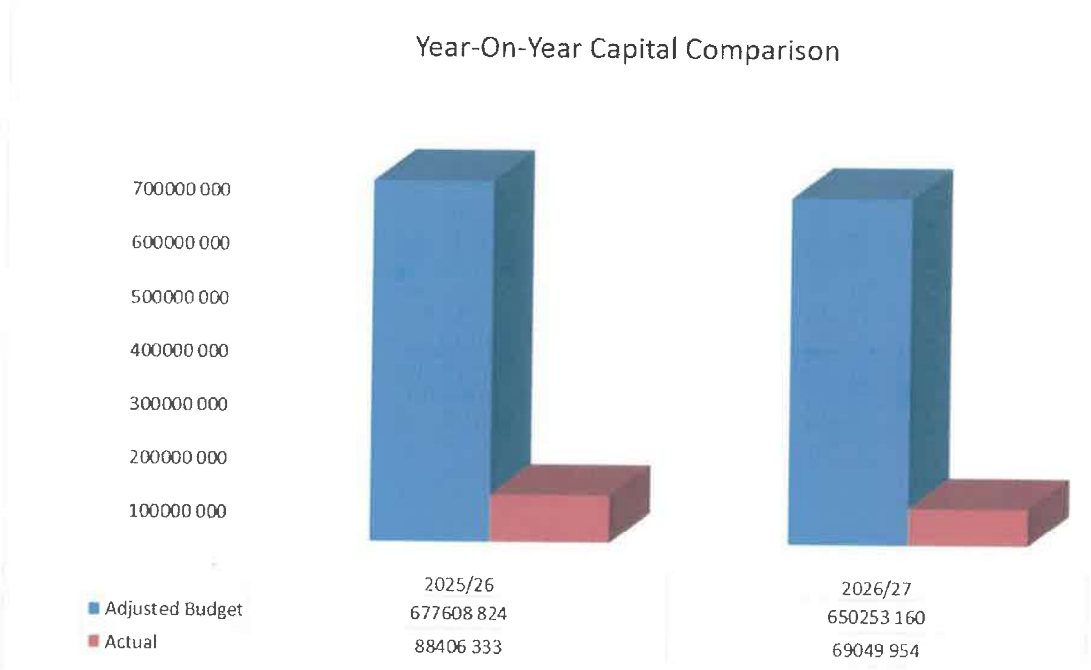


The capital budget for trading services is largely allocated to investments in Energy Sources amounting to R190 773 646, which represents 49,80% of the R383 103 979 trading services capital budget.

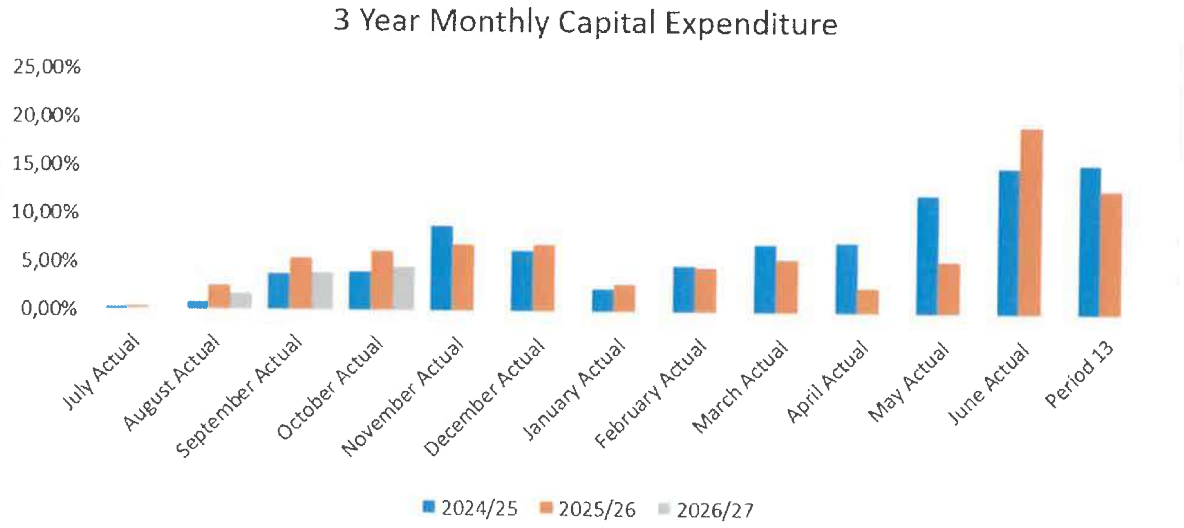


The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 October 2026.

Directorate	Adjusted Budget	Capital Expenditure					Balance	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	Budget - (Actual + Comm + Prov)			
Municipal Manager	60 000	10 000	8 995	-	347	9 342	50 658	14,99%	14,99%	15,57%
Planning & Development	35 568 950	6 047 204	4 369 668	17 186 488	324 108	21 880 264	13 688 686	12,29%	60,60%	61,52%
Infrastructure Services	475 994 520	77 890 785	49 560 606	212 495 269	17 918 530	279 947 225	196 047 295	10,41%	55,05%	58,82%
Corporate Services	61 818 776	9 731 232	4 108 045	9 055 251	573 080	13 736 377	48 082 399	6,65%	21,29%	22,22%
Community and Protection Services	72 642 561	12 146 683	10 328 441	21 197 592	923 889	32 449 923	40 192 638	14,22%	43,40%	44,67%
Financial Services	4 168 353	1 537 088	674 199	1 412 049	14 590	2 100 838	2 067 515	16,17%	50,05%	50,40%
TOTALS	**650 253 160**	**107 362 992**	**69 049 954**	**261 346 650**	**19 754 544**	**350 123 968**	**300 129 192**	**10,62%**	**50,81%**	**53,85%**



Detail	2025/26	2026/27
Adjusted Budget	677 608 824	650 253 160
Actual	88 406 333	69 049 954
Actual % Spent	**13,05%**	**10,62%**



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
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	0,38%	2,66%	5,51%	6,27%	7,03%	7,00%	3,09%	4,81%	5,71%	2,77%	5,49%	19,62%	13,10%	594 994 274,00
2026/27	0,16%	1,75%	4,07%	4,64%										650 253 160,00

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) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-year expenditure to be appropriated	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		94	60	60	9	9	10	(1)	-10%	60
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		85 838	24 833	25 996	1 780	1 918	2 830	(912)	-32%	25 996
Vote 3 - INFRASTRUCTURE SERVICES		203 148	409 185	438 873	19 956	49 561	72 926	(23 366)	-32%	438 873
Vote 4 - COMMUNITY AND PROTECTION SERVICES		134 300	35 078	50 252	2 794	6 687	6 091	596	10%	50 252
Vote 5 - CORPORATE SERVICES		33 032	52 100	61 819	1 559	4 108	9 731	(5 623)	-58%	61 819
Vote 6 - FINANCIAL SERVICES		574	1 100	1 368	–	–	342	(342)	-100%	1 368
Capital multi-year expenditure sub-total	4,7	**456 986**	**522 356**	**578 368**	**26 099**	**62 282**	**91 930**	**(29 648)**	**-32%**	**578 368**
Single-year expenditure to be appropriated	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		264	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		3 200	9 293	9 573	995	2 452	3 217	(766)	-24%	9 573
Vote 3 - INFRASTRUCTURE SERVICES		11 869	28 410	37 122	–	–	4 965	(4 965)	-100%	37 122
Vote 4 - COMMUNITY AND PROTECTION SERVICES		21 327	16 443	22 391	2 416	3 642	6 056	(2 414)	-40%	22 391
Vote 5 - CORPORATE SERVICES		1	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		3 456	2 800	2 800	674	674	1 195	(521)	-44%	2 800
Capital single-year expenditure sub-total	4	40 115	56 946	71 885	4 085	6 768	15 433	**(8 665)**	**-56%**	71 885
Total Capital Expenditure - Vote	3	**497 101**	**579 302**	**650 253**	**30 184**	**69 050**	**107 363**	**(38 313)**	**-36%**	**650 253**
Capital Expenditure - Functional										
Governance and administration		**37 420**	**56 060**	**66 047**	**2 243**	**4 791**	**11 278**	(6 487)	-58%	**66 047**
Executive and council		94	60	60	9	9	10	(1)	-10%	60
Finance and administration		37 326	56 000	65 987	2 234	4 782	11 268	(6 486)	-58%	65 987
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**233 020**	**78 779**	**100 964**	**7 959**	**14 486**	**15 561**	(1 075)	-7%	**100 964**
Community and social services		114 299	9 167	27 967	1 210	5 841	5 973	(132)	-2%	27 967
Sport and recreation		15 623	18 635	18 320	2 846	2 943	1 492	1 451	97%	18 320
Public safety		17 787	18 870	21 405	1 154	1 412	2 681	(1 269)	-47%	21 405
Housing		85 311	32 108	33 271	2 749	4 290	5 414	(1 124)	-21%	33 271
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**83 095**	**93 846**	**100 138**	**1 895**	**5 578**	**11 587**	(6 009)	-52%	**100 138**
Planning and development		5 194	2 528	2 948	31	204	713	(509)	-71%	2 948
Road transport		77 705	90 818	96 690	1 864	5 242	10 824	(5 582)	-52%	96 690
Environmental protection		197	500	500	–	132	50	82	165%	500
Trading services		**143 566**	**350 617**	**383 104**	**18 088**	**44 195**	**68 937**	(24 742)	-36%	**383 104**
Energy sources		90 201	181 626	190 774	3 249	12 996	44 904	(31 907)	-71%	190 774
Water management		43 053	99 076	107 626	9 001	20 641	7 353	13 289	181%	107 626
Waste water management		2 814	51 523	53 017	1 506	3 113	4 750	(1 637)	-34%	53 017
Waste management		7 497	18 392	31 688	4 332	7 443	11 930	(4 487)	-38%	31 688
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**497 101**	**579 302**	**650 253**	**30 184**	**69 050**	**107 363**	**(38 313)**	**-36%**	**650 253**
Funded by:										
National Government		60 406	53 794	59 011	2 991	10 038	1 848	8 190	443%	59 011
Provincial Government		18 502	15 558	15 558	603	689	1 225	(536)	-44%	15 558
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		16 368	20 000	22 353	125	171	1 586	(1 415)	-89%	22 353
Transfers recognised - capital		**95 275**	**89 351**	**96 921**	**3 719**	**10 898**	**4 659**	**6 238**	**134%**	**96 921**
Borrowing	6	183 153	186 966	201 832	11 452	31 875	47 380	(15 504)	-33%	201 832
Internally generated funds		218 648	302 984	351 499	15 012	26 277	55 324	(29 047)	-53%	351 499
Total Capital Funding	7	**497 077**	**579 302**	**650 253**	**30 184**	**69 050**	**107 363**	**(38 313)**	**-36%**	**650 253**

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 R6 047 204 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 369 668. This resulted in an underperformance of R1 677 536. The projects that attributed to the underperformance are as follows:

5.1.1 Restoration of Landbou Saal

The user department planned to spend R567 780 of the amended budget. The year-to-date actual expenditure incurred amounted to R46 739. Orders to the amount of R233 361 have been loaded onto the financial system. The user department indicated that due to a funding shortfall, the remaining funds will be moved to the 2027/2028 financial year where a contractor will be appointed.

5.1.2 Vehicles fleet: Housing Administration.

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R966 568 have been loaded onto the financial system. The user department indicated that one of the vehicles have been delivered and they are awaiting supporting statements from the service provider. They are currently awaiting delivery of the second vehicle.

5.2 Community and Protection Services

The Directorate planned to spend R12 146 683 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 328 441. This resulted in an underperformance of R1 818 242. 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 071 686 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 158 208. Orders to the amount of R869 662 have been loaded onto the financial system. The user department indicated that they are awaiting final invoices for additional expenditure.

5.2.2 Replacement of vehicles

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R2 080 690 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of the vehicles.

5.3 Infrastructure Services

The Directorate planned to spend R77 890 785 of the amended budget. The year-to-date actual expenditure incurred amounted to R49 533 426. This resulted in an underperformance of R28 357 359. The projects that attributed to the underperformance are as follows:

5.3.1 Northern Extension Bulk Supply

The user department planned to spend R9 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R755 708. Orders to the amount of R15 155 659 have been loaded onto the financial system. The user department has indicated that a contractor has been appointed; however, implementation has been delayed pending the delivery of required materials, which are expected to arrive in approximately six months. As a result, project expenditure has been lower than anticipated during the current reporting period, with increased spending expected from February 2027 onwards once the materials are received and project activities commence.

5.3.2 Bien don 66/11kV substation new

The user department planned to spend R11 971 284 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 001 333. Orders to the amount of R30 167 323 have been loaded onto the financial system. The user department indicated that the project is currently in the construction phase and due to the re-routing of the 66kv line, there has been a significant delay.

5.3.3 Kayamandi new substation 11 kV switching station.

The user department planned to spend R8 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 981 674. Orders to the amount of R16 420 844 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and the project is on-going.

5.3.4 Upgrade transformers at Main substation 7.5MVA to 20MVA

The user department planned to spend R6 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 284 092. Orders to the amount of R10 641 938 have been loaded onto the financial system. The user department indicated that a service provider has been appointed however, implementation has been delayed pending the delivery of required materials, which are expected to arrive in approximately six months. As a result, project expenditure has been lower than anticipated during the current reporting period, with increased spending expected from February 2027 onwards once the materials are received and project activities commence.

5.3.5 Streetlights R304

The user department planned to spend R3 003 916 of the amended budget. No expenditure has been incurred to date. The user department has indicated that a portion of the project will be implemented in-house. In addition, the appointed service provider is currently behind schedule, while delays in the finalisation of the tender documentation have further impacted project implementation. Consequently, the project will be moved to the 2027/2028 financial year.

5.3.6 Major Drop-Offs: Construction – Franschhoek

The user department planned to spend R4 031 250 of the amended budget. The year-to-date actual expenditure incurred amounted to R266 866. Orders to the amount of R3 764 384 have been loaded onto the financial system. The user department indicated that the contract with the service provider has been terminated.

5.4 Corporate Services

The Directorate planned to spend R9 731 232 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 108 045. This resulted in an underperformance of R5 623 187. The projects that attributed to the underperformance are as follows:

5.4.1 Upgrade Millenium Hall Pniel

The user department planned to spend R1 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R45 229. Orders to the amount of R916 696 have been loaded onto the financial system. The user department indicated a service provider has been appointed and the project is ongoing.

5.4.2 Structural Maintenance/Upgrade: Beltana

The user department planned to spend R4 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the Bill of quantities has been compiled and the tender has been awarded.

Supporting Documentation

Debtors Age Analysis

Supporting Table SC2: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC2 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2026/27											
R Thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	17 649	2 692	2 473	4 846	4 560	3 061	14 798	76 269	126 349	103 534	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	62 364	1 448	516	348	252	190	1 102	9 638	75 858	11 530	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	25 953	1 761	1 589	1 281	1 814	955	5 290	21 147	59 788	30 486	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	9 879	851	758	702	592	609	3 263	19 395	36 050	24 551	–	–
Receivables from Exchange Transactions - Waste Management	1600	9 465	1 167	1 134	825	817	805	4 682	30 332	49 226	37 451	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 191	273	282	242	234	215	1 273	8 898	12 608	10 862	–	–
Interest on Arrear Debtor Accounts	1810	242	134	167	269	308	281	2 242	58 022	61 666	61 122	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(14 945)	89	82	61	59	60	589	11 873	(2 133)	12 641	–	–
Total By Income Source	2000	111 799	8 415	7 001	8 572	8 636	6 176	33 238	235 574	419 412	292 197	–	–
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 304	1 116	332	451	400	403	1 894	9 898	19 798	13 046	–	–
Commercial	2300	46 733	1 068	866	959	859	821	2 554	40 112	93 973	45 305	–	–
Households	2400	51 750	6 012	5 626	6 942	7 266	4 852	28 094	173 267	283 809	220 420	–	–
Other	2500	8 011	219	176	221	111	100	897	12 297	21 832	13 426	–	–
Total By Customer Group	2600	111 799	8 415	7 001	8 572	8 636	6 176	33 238	235 574	419 412	292 197	–	–

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2026/27								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	11 328	–	–	–	–	–	–	–	11 328
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	15 620	–	–	–	–	–	–	–	15 620
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	26 948	–	–	–	–	–	–	–	26 948

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	BALANCE BFW	October		INTEREST CAPITALISED FOR THE MONTH	INTEREST ACCRUED YTD	BALANCE YTD
						INVEST	WITHDRAWAL			
	ABSA BANK									
93-6748-9415	A#9415	CALL	7,200%		88 798 633,80			573 176,93	2 216 425,03	89 371 810,73
20-8213-6172	A#6172	12 MTHS	8,150%	10-Jul-26	0,00			-	200 958,90	0,00
20-8242-2286	A#2286	12 MTHS	8,350%	25-Mar-27	156 519 863,01			1 063 767,12	4 220 753,42	157 583 630,13
					245 318 496,81		-	**1 636 944,06**	**6 638 137,36**	**246 955 440,87**
	NEDBANK									
881123974/039	N#039	12 MTHS	8,135%	09-Jul-27	203 744 328,77			1 381 835,62	5 126 164,38	205 126 164,38
881123974/038	N#038	12 MTHS	8,085%	25-Jun-27	102 170 767,12			686 671,23	2 724 534,24	102 857 438,35
					305 915 095,89	-	-	**2 068 506,85**	**7 850 698,63**	**307 983 602,74**
	STANDARD BANK									
258489367-047	S#047	6 MNTHS	7,700%	21-Sep-26	0,00			-	-	0,00
'258489367-048	S#048	2 MNTHS	7,750%	23-Nov-26	150 254 794,52			955 479,45	1 210 273,97	151 210 273,97
					150 254 794,52	-	-	**955 479,45**	**1 210 273,97**	**151 210 273,98**
					701 488 387,22	-	-	**4 660 930,36**	**15 699 109,95**	**706 149 317,58**

Supporting Table SC16: Monthly Budget Statement – Investment particulars by maturity

WC024 Stellenbosch - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - M04 October

Investments by maturity Name of institution & investment ID R Thousands	Ref 1	Period of Investment Yrs/Months	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
Parent municipality														
A#9415			Deposits - Bank (03)	No	Yes	7%	No	No	30/06/2025	88 799	573	–	–	89 372
A#2286			Deposits - Bank (03)	No	Yes	8,35%	No	No	24/02/2027	156 520	1 064	–	–	157 584
N#038			Deposits - Bank (03)	No	Yes	8,09%	No	No	25/07/2027	102 866	687	–	–	103 553
N#039			Deposits - Bank (03)	No	Yes	8,14%	No	No	09/07/2027	203 049	1 382	–	–	204 431
S#048			Deposits - Bank (03)	No	Yes	7,75%	No	No	23/11/2026	150 255	955	–	–	151 210
Municipality sub-total										701 488	4 661	–	–	706 149
TOTAL INVESTMENTS AND INTEREST	1									701 488	4 661	–	–	706 149

8 Borrowings

Lending Institution	Balance 1/10/2026	Received October 2026	Interest Capitalised October 2026	Capital Repayments October 2026	Balance 31/10/2026	Interest rate	Sinking Funds
							(R'000)
DBSA 61007281	37 565 903	-	-	-	37 565 903	9,74%	
NEBANK 05/7831035613/000001	64 718 886	-	-	-	64 718 886	9,70%	
NEBANK 05/7831035613/000002	62 302 299	-	-	-	62 302 299	8,81%	
STANDARD BANK 730033	103 858 709	-	-	-	103 858 709	11,00%	
NEDBANK 05/7831035613/000003	55 411 742	-	-	-	55 411 742	8,90%	
NEDBANK 05/7831035613/000004	119 119 947	-	-	-	119 119 947	9,40%	
NEDBANK 05/7831035613/000005	198 019 488	-	-	-	198 019 488	9,20%	
TOTAL	**640 996 975**	**-**	**-**	**-**	**640 996 975**		

9 Allocations: 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 ALLOCATIONS SPENT TO DATE
Unconditional Grant:Equitable Share	246 336 000	-	246 336 000	102 640 000	39 670 522	18 460 579	-	62 969 478	38,65%	16,10%
Grand Total (Unconditional Grants)	**246 336 000**	**-**	**246 336 000**	**102 640 000**	**39 670 522**	**18 460 579**	**-**	**62 969 478**	**38,65%**	**16,10%**
EPWP Integrated Grant for Municipalities	2 731 000	-	2 731 000	683 000	348 980	348 980	-	334 020	51,10%	12,78%
Local Government Financial Management Grant	1 800 000	-	1 800 000	1 800 000	84 641	84 641	-	1 715 360	4,70%	4,70%
Integrated Urban Development Grant	64 181 000	-	64 181 000	31 832 000	7 775 122	2 947 881	-	24 056 878	24,43%	12,11%
LGSETA Funding	295 366	-	295 366	-	102 139	-	-	- 102 139	0,00%	34,58%
Community Development Workers Operational Support Grant	39 000	-	39 000	-	-	-	-	-	0,00%	0,00%
Community Library Service Grant	11 906 000	-	11 906 000	3 968 667	3 347 168	3 337 111	-	621 499	84,34%	28,11%
Human Settlements Development Grant	37 356 000	-	37 356 000	-	-	-	-	-	0,00%	0,00%
Informal Settlements Upgrading Partnership Grant: Provinces -Beneficiaries	1 370 000	-	1 370 000	-	86 421	86 421	-	- 86 421	0,00%	6,31%
Title Deeds Restoration Grant	779 000	-	779 000	-	55 680	55 680	-	- 55 680	0,00%	7,15%
Integrated Transport Planning	656 000	-	656 000	-	-	-	-	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	320 000	-	320 000	-	-	-	-	-	0,00%	0,00%
Cape Winelands District Municipality Grant	69 000	-	69 000	-	-	-	-	-	0,00%	0,00%
Khaya Lam Free Market Foundation		443 271	443 271	-	-	-	-	443 271	0,00%	0,00%
Resource Funding For Establishment and support of a K9 Unit	1 000 000	-	1 000 000	1 000 000	-	-	1 000 000	1 000 000	0,00%	0,00%
Municipal Disaster Response Grant	6 000 000	-	6 000 000	6 000 000	-	-	6 000 000	6 000 000	0,00%	0,00%
Grand total (Conditional Grants)	**128 502 366**	**443 271**	**128 945 637**	**45 283 667**	**11 800 151**	**6 860 714**	**7 000 000**	**33 926 787**	**25,81%**	**9,15%**

Supporting Table SC18: Monthly Budget Statement – Transfers and grant receipts

WC024 Stellenbosch - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M04 October

Description	Ref	2026/27	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		231 793	246 336	246 336	–	102 640	91 200	11 440	13%	246 336
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 202	2 731	2 731	–	683	910	(227)	-25%	2 731
Integrated Urban Development Grant		2 471	2 318	2 318	–	–	580	(580)	–	2 318
Local Government Financial Management Grant [Schedule 5B]		1 700	1 800	1 800	–	1 800	600	1 200	200%	1 800
Total Monetary Allocations		239 166	253 185	253 185	–	105 123	93 290	11 833	13%	253 185
Allocations In-Kind										
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/National Government		239 166	253 185	253 185	–	105 123	93 290	11 833	13%	253 185
Provincial Government										
Monetary Allocations										
Libraries, Archives and Museums		–	10 353	10 353	3 969	7 937	–	7 937		10 353
Title Deeds Restoration Grant		631	779	779	–	–	–	–	–	779
Maintenance and Construction of Transport Infrastructure		335	320	320	–	–	–	–	–	320
Community Development Workers Operational Support Grant		38	39	–	–	–	–	–	–	–
RSEP/ VPUU		800	–	–	–	–	–	–	–	–
Human Settlements Development Grant		–	22 500	22 500	–	–	–	–	–	22 500
Total Monetary Allocations		1 804	33 991	33 952	3 969	7 937	–	7 937		33 952
Allocations In-Kind										
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government		1 804	33 991	33 952	3 969	7 937	–	7 937		33 952
District Municipalities										
Monetary Allocations										
Cape Winelands District Municipality Grant		–	69	69	–	–	–	–	–	69
Cape Winelands District Tourism Grant		100	–	–	–	–	17	(17)	–	–
CWDM Community Safety Grant		250	–	–	–	–	–	–	–	–
Total Monetary Allocations		350	69	69	–	–	17	(17)	–	69
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/District Municipalities		350	69	69	–	–	17	(17)	–	69
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		276	295	295	–	–	–	–	–	295
Foreign Government and International Organisations		859	–	–	592	592	–	592		–
Non-profit Institutions		150	–	–	–	–	–	–	–	–
Total Monetary Allocations		1 285	295	295	592	592	–	592		295
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		1 285	295	295	592	592	–	592		295
Total Operating	5	242 604	287 541	287 502	4 561	113 652	93 307	20 345	22%	287 502
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		5 000	–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		6 188	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		62 059	61 863	61 863	–	31 832	15 466	16 366	106%	61 863
Municipal Disaster Relief Grant		–	–	6 000	–	6 000	–	6 000		6 000
Total Monetary Allocations		73 247	61 863	67 863	–	37 832	15 466	22 366	145%	67 863
Allocations In-Kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		73 247	61 863	67 863	–	37 832	15 466	22 366	145%	67 863
Provincial Government										
Monetary Allocations										
K9 Unit (Resource Funding for Establishment and Support of K9)		400	1 000	1 000	–	1 000	1 000	–	–	1 000
Integrated Transport Planning		656	656	656	–	–	–	–	–	656
Human Settlements Development Grant		2 146	14 856	14 856	–	–	–	–	–	14 856
Development of Sport and Recreational Facilities		300			–	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		3 584	1 370	1 370	–	–	–	–	–	1 370
Total Monetary Allocations		7 086	17 882	17 882	–	1 000	1 000	–	–	17 882
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		7 086	17 882	17 882	–	1 000	1 000	–	–	17 882
Total Capital	5	80 333	79 745	85 745	–	38 832	16 466	22 366	136%	85 745
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		322 938	367 285	373 246	4 561	152 484	109 773	42 711	39%	373 246

Supporting Table SC19 Monthly Budget Statement – transfers and grant expenditure

WC024 Stellenbosch - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M04 October

Description	Ref	2026/27	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		231 793	246 336	246 336	14 586	54 257	10 112	44 145	437%	246 336
Expanded Public Works Programme Integrated Grant for Municipalities [Schedul		3 202	2 731	2 731	317	666	910	(245)	-27%	2 731
Integrated Urban Development Grant		2 471	2 318	2 318	247	976	773	203	26%	2 318
Local Government Financial Management Grant [Schedule 5B]		1 556	1 636	1 636	27	112	545	(434)	-80%	1 636
Total Monetary Allocations		239 022	253 021	253 021	15 177	56 010	12 340	43 670	354%	253 021
Allocations In-Kind										
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/National Government		239 022	253 021	253 021	15 177	56 010	12 340	43 670	354%	253 021
Provincial Government										
Monetary Allocations										
Libraries, Archives and Museums		–	10 353	10 353	1 087	4 434	3 050	1 384	45%	10 353
Title Deeds Restoration Grant		631	728	728	15	70	–	70		728
Maintenance and Construction of Transport Infrastructure		335	278	278	–	–	–	–	–	278
Community Development Workers Operational Support Grant		38	34	–	–	–	–	–	–	–
RSEP/ VPUU		774	–	–	–	–	–	–	–	–
Human Settlements Development Grant		904	19 565	19 565	–	–	–	–	–	19 565
Provincial Contribution towards the Acceleration of Housing Delivery Grant		365	–	–	–	–	–	–	–	–
Total Monetary Allocations		3 047	30 958	30 924	1 101	4 504	3 050	1 454	48%	30 924
Allocations In-Kind										
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government		3 047	30 958	30 924	1 101	4 504	3 050	1 454	48%	30 924
District Municipalities										
Monetary Allocations										
Cape Winelands District Community Capacity and Support		–	69	69	–	–	–	–	–	69
Cape Winelands District Tourism Grant		75	–	–	–	–	–	–	–	–
CWDM Community Safety Grant		80	–	–	–	–	–	–	–	–
Total Monetary Allocations		155	69	69	–	–	–	–	–	69
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/District Municipalities		155	69	69	–	–	–	–	–	69
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		352	295	295	–	102	148	(46)	-31%	295
Foreign Government and International Organisations		1 044	–	–	–	–	–	–	–	–
Non-profit Institutions		–	443	443	–	–	148	(148)	–	443
Total Monetary Allocations		1 396	739	739	–	102	296	(194)	-65%	739
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		1 396	739	739	–	102	296	(194)	-65%	739
Total Operating	5	243 619	284 787	284 753	16 278	60 616	15 687	44 930	286%	284 753
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		1 150	–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 230	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		62 059	53 794	53 794	2 991	10 038	1 848	8 190	443%	53 794
Municipal Disaster Relief Grant		–	–	5 217	–	–	–	–	–	5 217
Total Monetary Allocations		68 439	53 794	59 011	2 991	10 038	1 848	8 190	443%	59 011
Allocations In-Kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		68 439	53 794	59 011	2 991	10 038	1 848	8 190	443%	59 011
Provincial Government										
Monetary Allocations										
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		6 468	1 191	1 191	150	236	1 025	(789)	-77%	1 191
Integrated Transport Planning		856	570	570	–	–	–	–	–	570
K9 Unit (Resource Funding for Establishment and Support of K9)		–	870	870	453	453	200	253	126%	870
Development of Sport and Recreational Facilities		300			–	–	–	–	–	–
Human Settlements Development Grant		2 146	12 918	12 918	–	–	–	–	–	12 918
RSEP/ VPUU		492			–	–	–	–	–	–
Libraries, Archives and Museums		3 963			–	–	–	–	–	–
Total Monetary Allocations		14 025	15 550	15 550	603	689	1 225	(536)	-44%	15 550
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		14 025	15 550	15 550	603	689	1 225	(536)	-44%	15 550
Total Capital	5	82 464	69 343	74 561	3 594	10 727	3 073	7 654	249%	74 561
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		326 084	354 130	359 314	19 873	71 343	18 760	52 584	280%	359 314

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	463 404 334	464 135 248	154 468 072	152 670 353	-1%	38 617 018	40 693 352	5%
Bonus	37 869 643	37 869 643	12 623 200	2 026 713	-84%	3 155 800	24 790	-99%
Acting and Post Related Allowances	1 033 780	1 033 780	344 596	193 483	-44%	86 149	25 127	-71%
Non Structured	49 419 176	49 419 176	16 473 040	21 281 626	29%	4 118 260	5 489 560	33%
Standby Allowance	17 979 457	17 979 457	5 993 148	6 070 651	1%	1 498 287	1 559 574	4%
Travel or Motor Vehicle	15 553 278	15 553 278	5 184 428	4 475 214	-14%	1 296 107	1 108 131	-15%
Accommodation, Travel and Incidental	57 917	57 917	19 308	6 116	-68%	4 827	3 293	-32%
Bargaining Council	260 842	260 842	86 960	92 826	7%	21 740	29 963	38%
Cellular and Telephone	3 626 270	3 626 270	1 208 740	896 774	-26%	302 185	234 248	-22%
Current Service Cost	9 277 970	9 277 970	-	-	0%	-	-	0%
Essential User	994 063	994 063	331 356	259 511	-22%	82 839	64 566	-22%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 739 202	3 739 202	1 246 400	1 037 870	-17%	311 600	258 970	-17%
Group Life Insurance	6 995 931	6 995 931	2 331 960	3 013 630	29%	582 990	750 163	29%
Housing Benefits	3 918 978	3 918 978	1 306 280	1 015 046	-22%	326 570	254 035	-22%
Interest Cost	27 843 540	27 843 540	1 030 412	-	0%	257 603	-	0%
Leave Gratuity	5 220 626	5 220 626	-	-	0%	-	-	0%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	6 276 270	6 276 270	-	-	0%	-	-	0%
Medical	36 997 556	36 997 556	12 332 500	12 355 251	0%	3 083 125	3 104 674	1%
Non-pensionable	296 113	296 113	98 704	11 641	-88%	24 676	2 941	-88%
Pension	78 835 025	78 835 025	26 278 324	25 228 123	-4%	6 569 581	6 428 747	-2%
Scarcity Allowance	1 840 992	1 840 992	613 664	429 101	-30%	153 416	108 569	-29%
Shift Additional Remuneration	5 589 804	5 589 804	1 863 264	2 670 176	43%	465 816	670 003	44%
Structured	3 133 741	3 133 741	1 044 580	984 341	-6%	261 145	232 567	-11%
Unemployment Insurance	3 623 803	3 623 803	1 207 940	977 210	-19%	301 985	266 509	-12%
Totals	**783 788 311**	**784 519 225**	**246 086 876**	**235 695 657**	**-4%**	**61 521 719**	**61 309 781**	**0%**

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Othe										
Allowances and Service Related Benefits										
Basic Salary		23 257	25 072	25 072	1 930	7 699	8 357	(659)	-8%	25 072
Cell phone Allowance		2 105	2 274	2 274	173	695	758	(63)	-8%	2 274
Travelling Allowance		1 237	892	892	98	397	297	100	34%	892
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benef		26 599	28 239	28 239	2 201	8 791	9 413	(622)	-7%	28 239
Social Contributions										
Medical Aid Benefits		137	156	156	10	40	52	(12)	-22%	156
Pension Fund Contributions		583	578	578	45	180	193	(12)	-6%	578
Total Social Contributions		720	734	734	55	221	245	(24)	-10%	734
Total Councillors		27 319	28 973	28 973	2 256	9 011	9 658	(646)	-7%	28 973
% increase	4		6,1%	–						–
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		7 332	10 340	10 340	1 189	3 464	3 447	17	0%	10 340
Bonuses		1 476	2 008	2 008	(78)	92	669	(578)	-86%	2 008
Allowance										
Accommodation, Travel and Incidental		–	1	1	–	–	0	(0)	–	1
Cellular and Telephone	3	209	205	205	20	78	68	10	14%	205
Housing Benefits	3	101	24	24	15	60	8	52	637%	24
Travel or Motor Vehicle	3	647	756	756	45	181	252	(71)	-28%	756
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		957	986	986	80	319	329	(10)	-3%	986
Service Related Benefits										
Acting	3	4	–	–	–	–	–	–	–	–
Total Service Related Benefits		4	–	–	–	–	–	–	–	–
Total Salaries and Allowances		9 770	13 334	13 334	1 191	3 875	4 445	(570)	-13%	13 334
Social Contributions										
Bargaining Council		1	1	1	0	1	0	0	99%	1
Group Life Insurance		117	129	129	8	37	43	(6)	-13%	129
Medical		115	164	164	9	38	55	(17)	-31%	164
Pension		975	920	920	81	325	307	18	6%	920
Unemployment Insurance		11	17	17	1	4	6	(2)	-27%	17
Total Social Contributions		1 219	1 231	1 231	99	405	410	(6)	-1%	1 231
Sub Total - Senior Managers of Municipality		10 989	14 565	14 565	1 290	4 280	4 855	(576)	-12%	14 565
% increase	4		32,5%	–						–
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		423 634	453 064	453 795	39 504	149 206	151 021	(1 815)	-1%	453 795
Bonuses		–	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental		5	57	57	3	6	19	(13)	-68%	57
Cellular and Telephone	3	2 260	3 422	3 422	215	819	1 141	(322)	-28%	3 422
Housing Benefits	3	3 594	4 889	4 889	304	1 215	1 629	(415)	-25%	4 889
Non-pensionable		67	296	296	3	12	99	(87)	-88%	296
Travel or Motor Vehicle	3	10 985	14 798	14 798	1 063	4 294	4 933	(638)	-13%	14 798
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		16 911	23 461	23 461	1 588	6 345	7 820	(1 475)	-19%	23 461
Service Related Benefits										
Acting	3	45	1 034	1 034	25	193	345	(151)	-44%	1 034
Bonus	3	32 094	35 862	35 862	103	1 935	11 954	(10 019)	-84%	35 862
Fire Brigade		2 612	3 739	3 739	259	1 038	1 246	(209)	-17%	3 739
Long Service Award		–	5 613	5 613	–	–	1 030	(1 030)	–	5 613
Overtime		64 723	58 143	58 143	6 392	24 936	19 381	5 555	29%	58 143
Scarcity	3	1 351	1 841	1 841	109	429	614	(185)	-30%	1 841
Standby Allowance	3	17 019	17 979	17 979	1 560	6 071	5 993	78	1%	17 979
Leave gratuity		–	5 221	5 221	–	–	–	–	–	5 221
Long Term Service Award		–	6 276	6 276	–	–	–	–	–	6 276
Total Service Related Benefits		117 844	135 708	135 708	8 447	34 602	40 563	(5 961)	-15%	135 708
Total Salaries and Allowances		558 389	612 233	612 964	49 539	190 154	199 404	(9 251)	-5%	612 964
Social Contributions										
Bargaining Council		268	260	260	30	92	87	6	6%	260
Group Life Insurance		8 783	6 867	6 867	742	2 976	2 289	687	30%	6 867
Medical		35 348	36 834	36 834	3 095	12 318	12 278	40	0%	36 834
Pension		69 398	77 915	77 915	6 348	24 903	25 972	(1 068)	-4%	77 915
Unemployment Insurance		2 866	3 606	3 606	265	973	1 202	(229)	-19%	3 606
Total Social Contributions		116 663	125 482	125 482	10 481	41 262	41 827	(565)	-1%	125 482
Post-retirement Benefit	6									
Medical		29 447	31 508	31 508	–	–	–	–	–	31 508
Other Benefits		7 664	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		37 111	31 508	31 508	–	–	–	–	–	31 508
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		712 164	769 223	769 954	60 019	231 416	241 232	(9 816)	-4%	769 954
% increase	4		8,0%	0,1%						–
Total Parent Municipality		750 472	812 761	813 492	63 566	244 707	255 745	(11 037)	-4%	813 492
TOTAL SALARY, ALLOWANCES & BENEFITS		750 472	812 761	813 492	63 566	244 707	255 745	(11 037)	-4%	813 492
% increase	4		8,3%	0,1%						–
TOTAL MANAGERS AND STAFF	5,7	723 153	783 788	784 519	61 310	235 696	246 087	(10 391)	-4%	784 519

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actual	September Actual	October Actual	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	2 622 347	2 088 709	2 544 615	3 368 469	5 682 138	11 749 228	1 648 168	547 329	13 959 875	1 882 623	1 882 623	19 455 514	67 431 638
Infrastructure Services	251 193 541	160 211 261	156 250 115	141 296 200	128 109 432	242 873 171	139 210 065	145 530 883	127 466 018	122 741 530	118 984 143	438 553 301	2 172 419 660
Community and Protection Services	5 998 809	2 300 823	48 274 379	22 535 697	2 222 874	66 175 260	2 156 771	79 366 070	8 588 214	8 608 332	28 614 206	54 484 625	220 356 810
Corporate Services	1 094 169	1 071 392	1 098 018	792 173	606 297	627 842	700 303	646 500	956 385	832 973	809 144	4 562 076	13 797 272
Financial Services	164 242 505	50 290 359	52 345 343	51 637 226	47 716 154	94 548 518	47 637 973	47 454 726	47 548 958	47 319 522	47 579 863	66 282 613	764 603 759
Grand Total	**425 151 371**	**215 962 543**	**260 512 469**	**219 629 765**	**184 336 895**	**415 974 019**	**191 353 280**	**273 545 508**	**198 519 450**	**181 384 980**	**197 869 979**	**474 368 879**	**3 238 609 139**

Operational Expenditure

Directorates	July Actuals	August Actual	September Actual	October Actual	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	104 393	52 847	4 499 018	1 737 384	1 644 816	1 369 666	1 662 925	1 566 243	1 806 000	1 478 554	1 668 183	5 505 580	23 095 608
Planning and Development	1 086 848	2 416 363	19 004 922	9 220 640	10 029 087	17 552 735	11 223 176	11 849 913	17 419 251	8 806 584	10 849 914	38 526 802	157 986 236
Infrastructure Services	16 923 542	93 781 122	198 081 310	130 535 297	118 177 473	149 226 679	112 622 844	117 999 777	141 143 464	134 330 660	134 038 993	507 109 708	1 853 970 868
Community and Protection Services	3 528 419	10 732 838	72 194 626	35 752 879	37 935 182	35 567 801	33 823 847	36 578 535	32 254 131	24 435 343	24 735 343	271 060 690	618 599 633
Corporate Services	7 854 637	4 400 039	38 564 779	15 231 520	12 180 293	17 028 048	13 293 644	17 590 067	11 447 615	10 610 049	10 599 457	99 296 211	258 096 358
Financial Services	13 410 279	2 916 288	22 459 425	11 109 064	12 883 213	11 886 078	10 266 062	9 679 114	9 697 402	8 763 366	8 738 654	39 926 216	161 735 160
Grand Total	**42 908 118**	**114 299 496**	**354 804 079**	**203 586 783**	**192 850 064**	**232 631 007**	**182 892 498**	**195 263 649**	**213 767 863**	**188 424 556**	**190 630 544**	**961 425 207**	**3 073 483 863**

Capital Expenditure

Directorates	July Actuals	August Actual	September Actual	October Actual	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	8 995	-	10 000	-	-	10 000	-	-	31 005	60 000
Planning and Development	-	1 079 192	515 116	2 775 360	2 819 261	1 173 287	1 011 883	6 071 869	3 486 909	3 223 740	2 989 724	10 422 609	35 568 950
Infrastructure Services	1 065 772	6 080 080	22 458 523	19 956 230	29 198 354	28 692 120	25 782 656	45 662 306	34 556 651	35 896 663	25 800 259	200 844 905	475 994 520
Community and Protection Services	-	2 340 924	2 777 511	5 210 006	5 371 155	4 820 323	5 242 977	9 844 023	5 772 160	6 075 297	9 117 579	16 070 606	72 642 561
Corporate Services	-	1 863 780	684 901	1 559 365	8 471 783	5 450 000	5 921 539	5 575 000	6 625 000	6 100 000	4 573 982	14 993 427	61 818 776
Financial Services	-	-	-	674 199	-	417 088	-	-	1 797 088	-	-	1 279 978	4 168 353
Grand Total	**1 065 772**	**11 363 975**	**26 436 051**	**30 184 155**	**45 860 553**	**40 562 818**	**37 959 055**	**67 153 198**	**52 247 808**	**51 295 700**	**42 481 544**	**243 642 530**	**650 253 160**