



STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT SEPTEMBER 2026

QUALITY CERTIFICATE

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

Name: **Kevin Carolus**

Acting Municipal Manager of Stellenbosch Municipality- WC024

Signature

A handwritten signature in black ink, consisting of a stylized 'K' followed by a long horizontal stroke, positioned over a thin horizontal line.

Date: 14 October 2026

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

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MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

1. Recommendations

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

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

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 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	645 035 768	3 073 517 776	3 152 903 239
Plan to Date (SDBIP)	66 412 958	656 830 770	648 673 065
Actual	38 865 799	512 011 693	893 436 823
Variance to SDBIP	(27 547 159)	(144 819 077)	244 763 758
Year to date % Variance to SDBIP	-41,48%	-22,05%	37,73%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M03 September

Description	2025/26	Budget Year 2026/27							
	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	576 198	616 977	616 977	46 240	214 457	148 370	66 086	45%	616 977
Service charges	1 600 419	1 863 401	1 863 401	149 193	457 722	363 787	93 935	26%	1 863 401
Investment revenue	53 334	51 306	51 306	5 308	15 654	13 209	2 445	19%	51 306
Transfers and subsidies - Operational	251 802	287 541	287 541	3 515	106 270	101 427	4 842	5%	287 541
Other own revenue	366 794	333 678	333 678	52 894	99 334	21 879	77 455	354%	333 678
Total Revenue (excluding capital transfers and contributions)	2 848 546	3 152 903	3 152 903	257 150	893 437	648 673	244 764	38%	3 152 903
Employee costs	723 153	783 788	783 788	174 386	174 386	184 565	(10 179)	-6%	783 788
Remuneration of Councillors	27 319	28 973	28 973	6 756	6 756	7 243	(488)	-7%	28 973
Depreciation, amortisation and impairment	242 501	232 739	232 739	19 227	59 073	58 185	889	2%	232 739
Interest, Dividends and Rent on Land	58 790	72 631	72 631	379	379	-	379	-	72 631
Inventory consumed and bulk purchases	950 237	1 093 536	1 094 209	105 325	176 747	311 114	(134 367)	-43%	1 094 209
Transfers and subsidies	10 271	9 765	9 765	476	1 946	3 478	(1 532)	-44%	9 765
Other expenditure	731 051	852 085	851 413	48 256	92 725	92 245	480	1%	851 413
Total Expenditure	2 743 322	3 073 518	3 073 518	354 804	512 012	656 831	(144 818)	-22%	3 073 518
Surplus/(Deficit)	105 224	79 385	79 385	(97 654)	381 424	(8 158)	389 582	-4776%	79 385
Transfers and subsidies - capital (monetary allocations)	90 268	79 745	79 745	3 362	8 190	17 883	(9 693)	-54%	79 745
Transfers and subsidies - capital (in-kind)	287	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	195 779	159 130	159 130	(94 292)	389 614	9 725	379 889	3906%	159 130
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	195 779	159 130	159 130	(94 292)	389 614	9 725	379 889	3906%	159 130
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	195 779	159 130	159 130	(94 292)	389 614	9 725	379 889	3906%	159 130
Capital expenditure & funds sources									
Capital expenditure	497 101	579 302	645 036	26 436	38 866	66 413	(27 547)	-41%	645 036
Capital transfers recognised	95 275	89 351	91 704	2 351	7 178	2 263	4 915	217%	91 704
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	183 153	186 966	201 832	16 791	20 423	35 138	(14 715)	-42%	201 832
Internally generated funds	218 648	302 984	351 499	7 293	11 264	29 012	(17 748)	-61%	351 499
Total sources of capital funds	497 077	579 302	645 036	26 436	38 866	66 413	(27 547)	-41%	645 036
Financial position									
Total current assets	1 384 964	1 022 621	956 215		1 709 573				956 215
Total non current assets	6 939 591	6 959 961	7 025 695		6 910 251				7 025 695
Total current liabilities	824 714	569 132	568 459		755 182				568 459
Total non current liabilities	804 378	977 478	977 478		1 036 043				977 478
Community wealth/Equity	6 438 986	6 435 972	6 435 972		6 174 522				6 435 972
Cash flows									
Net cash from (used) operating	796 761	481 531	491 391	284 439	389 566	113 866	(275 700)	-242%	491 391
Net cash from (used) investing	(520 173)	(666 197)	(741 791)	(25 962)	(120 552)	(66 889)	53 663	-80%	(741 791)
Net cash from (used) financing	(239 652)	123 508	123 508	-	-	-	-	-	123 508
Cash/cash equivalents at the month/year end	1 797 056	488 345	422 611	-	2 639 409	596 480	(2 042 928)	-342%	2 243 502
Debtors & creditors analysis	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Debtors Age Analysis									
Total By Income Source	148 427	8 672	11 019	9 454	6 323	6 641	36 717	226 601	453 855
Creditors Age Analysis									
Total Creditors	18 468	-	-	-	-	-	-	-	18 468

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

2025/26 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Governance and administration		733 074	778 401	778 401	53 443	270 142	201 880	68 262	34%	778 401
Executive and council		2 318	725	725	22	108	25	83	332%	725
Finance and administration		730 756	777 676	777 676	53 421	270 034	201 855	68 179	34%	777 676
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		278 106	267 482	267 482	49 185	58 950	16 965	41 986	247%	267 482
Community and social services		28 619	19 145	19 145	2 615	7 651	3 477	4 174	120%	19 145
Sport and recreation		1 112	282	282	4	21	—	21	—	282
Public safety		221 131	199 295	199 295	45 653	48 888	3 069	45 819	1493%	199 295
Housing		27 243	48 760	48 760	914	2 391	10 419	(8 028)	-77%	48 760
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		104 454	102 573	102 573	5 630	25 672	20 511	5 161	25%	102 573
Planning and development		87 650	86 776	86 776	5 602	13 792	19 928	(6 136)	-31%	86 776
Road transport		16 636	14 159	14 159	25	11 866	546	11 320	2073%	14 159
Environmental protection		167	1 638	1 638	3	14	38	(23)	-62%	1 638
Trading services		1 823 467	2 084 192	2 084 192	152 254	546 862	427 200	119 661	28%	2 084 192
Energy sources		1 228 778	1 479 902	1 479 902	114 764	379 334	284 125	95 209	34%	1 479 902
Water management		281 919	262 098	262 098	15 854	56 782	44 172	12 610	29%	262 098
Waste water management		170 210	182 889	182 889	11 543	58 037	51 270	6 767	13%	182 889
Waste management		142 561	159 303	159 303	10 092	52 709	47 634	5 075	11%	159 303
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	2 939 101	3 232 648	3 232 648	260 512	901 626	666 556	235 071	35%	3 232 648
Expenditure - Functional										
Governance and administration		390 739	434 269	434 254	64 613	93 338	92 589	749	1%	434 254
Executive and council		39 720	44 704	44 704	9 780	10 295	9 550	745	8%	44 704
Finance and administration		344 140	381 303	381 288	53 397	81 499	81 620	(121)	-0%	381 288
Internal audit		6 879	8 262	8 262	1 437	1 543	1 419	124	9%	8 262
Community and public safety		589 343	710 101	709 806	73 597	88 018	111 785	(23 767)	-21%	709 806
Community and social services		53 442	60 974	60 980	9 323	11 898	14 782	(2 884)	-20%	60 980
Sport and recreation		66 650	86 196	85 886	12 357	14 592	18 332	(3 740)	-20%	85 886
Public safety		430 239	478 008	478 017	45 497	53 769	62 678	(8 908)	-14%	478 017
Housing		39 012	84 923	84 923	6 420	7 758	15 993	(8 234)	-51%	84 923
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		211 603	205 560	205 870	35 802	49 723	42 254	7 469	18%	205 870
Planning and development		91 632	98 780	98 780	16 741	19 571	20 699	(1 128)	-5%	98 780
Road transport		101 499	84 070	84 070	16 273	26 185	16 811	9 374	56%	84 070
Environmental protection		18 472	22 710	23 020	2 788	3 966	4 744	(777)	-16%	23 020
Trading services		1 551 637	1 723 588	1 723 588	180 792	280 934	410 203	(129 269)	-32%	1 723 588
Energy sources		987 305	1 129 713	1 129 713	117 370	193 992	316 422	(122 431)	-39%	1 129 713
Water management		190 766	194 878	194 878	17 380	27 520	31 389	(3 869)	-12%	194 878
Waste water management		194 411	245 330	245 330	23 004	33 921	39 665	(5 743)	-14%	245 330
Waste management		179 155	153 668	153 668	23 038	25 501	22 727	2 774	12%	153 668
Other		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	2 743 322	3 073 518	3 073 518	354 804	512 012	656 831	(144 818)	-22%	3 073 518
Surplus/ (Deficit) for the year		195 779	159 130	159 130	(94 292)	389 614	9 725	379 889	3906%	159 130

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.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description		Ref	2025/26	Budget Year 2026/27							
			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			1 331	-	-	-	-	-	-	-	
Vote 2 - PLANNING AND DEVELOPMENT SERVICES			48 257	67 432	67 432	2 545	7 256	15 954	(8 698)	-55%	67 432
Vote 3 - INFRASTRUCTURE SERVICES			1 927 276	2 166 420	2 166 420	156 250	567 655	442 139	125 516	28%	2 166 420
Vote 4 - COMMUNITY AND PROTECTION SERVICES			230 492	220 396	220 396	48 274	56 574	6 583	49 991	759%	220 396
Vote 5 - CORPORATE SERVICES			11 954	13 797	13 797	1 098	3 264	2 713	551	20%	13 797
Vote 6 - FINANCIAL SERVICES			719 791	764 604	764 604	52 345	266 878	199 167	67 711	34%	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	3 232 648	260 512	901 626	666 556	235 071	35%	3 232 648
Expenditure by Vote		1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER			20 538	23 096	23 096	4 499	4 656	4 600	56	1%	23 096
Vote 2 - PLANNING AND DEVELOPMENT SERVICES			104 893	157 986	157 986	19 005	22 508	31 870	(9 362)	-29%	157 986
Vote 3 - INFRASTRUCTURE SERVICES			1 679 641	1 853 971	1 853 971	198 081	308 786	435 997	(127 211)	-29%	1 853 971
Vote 4 - COMMUNITY AND PROTECTION SERVICES			559 657	618 634	618 634	72 195	86 456	93 286	(6 831)	-7%	618 634
Vote 5 - CORPORATE SERVICES			230 757	258 096	258 096	38 565	50 819	45 938	4 881	11%	258 096
Vote 6 - FINANCIAL SERVICES			147 834	161 735	161 735	22 459	38 786	45 138	(6 352)	-14%	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	3 073 518	354 804	512 012	656 831	(144 819)	-22%	3 073 518
Surplus/ (Deficit) for the year		2	195 780	159 130	159 130	(94 292)	389 615	9 725	379 890	3906%	159 130

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 SEPTEMBER 2026

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		1 107 591	1 373 854	1 373 854	113 580	338 595	242 571	96 024	40%	1 373 854
Service charges - Water		249 883	224 651	224 651	14 944	41 156	48 000	(6 844)	-14%	224 651
Service charges - Waste Water Management		133 027	140 040	140 040	11 081	39 177	39 014	163	0%	140 040
Service charges - Waste management		109 918	124 857	124 857	9 589	38 794	34 202	4 592	13%	124 857
Sale of Goods and Rendering of Services		47 634	34 220	34 220	2 456	8 915	8 432	483	6%	34 220
Agency services		4 200	4 159	4 159	350	967	840	127	15%	4 159
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		22 461	19 826	19 826	1 594	4 712	5 220	(509)	-10%	19 826
Interest earned from Current and Non Current Assets		53 334	51 306	51 306	5 308	15 654	13 209	2 445	19%	51 306
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 619	14 962	14 962	831	2 628	1 208	1 420	118%	14 962
Licence and permits		8 110	9 192	9 192	538	1 805	1 556	249	16%	9 192
Special rating levies		-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-
Dev elopment Charges		58 834	51 139	51 139	873	30 605	1 228	29 377	2392%	51 139
Operational Revenue		9 211	11 054	11 054	1 152	2 397	1 080	1 318	122%	11 054
Non-Exchange Revenue										
Property rates		576 198	616 977	616 977	46 240	214 457	148 370	66 086	45%	616 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		181 167	182 073	182 073	44 200	44 258	407	43 852	10776%	182 073
Licences or permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		251 802	287 541	287 541	3 515	106 270	101 427	4 842	5%	287 541
Interest		4 593	3 587	3 587	423	1 233	1 008	226	22%	3 587
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		5 540	3 465	3 465	476	1 813	900	913	101%	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	3 152 903	257 150	893 437	648 673	244 764	38%	3 152 903
Expenditure										
Employee related costs		723 153	783 788	783 788	174 386	174 386	184 565	(10 179)	-6%	783 788
Remuneration of councillors		27 319	28 973	28 973	6 756	6 756	7 243	(488)	-7%	28 973
Bulk purchases - electricity		844 358	962 638	962 638	98 118	163 650	287 430	(123 781)	-43%	962 638
Inventory consumed		105 879	130 898	131 571	7 207	13 097	23 684	(10 587)	-45%	131 571
Debt impairment		(26 576)	80 767	80 767	(29)	(29)	-	(29)	-	80 767
Depreciation, amortisation and impairment		242 501	232 739	232 739	19 227	59 073	58 185	889	2%	232 739
Interest, Dividends and Rent on Land		58 790	72 631	72 631	379	379	-	379	-	72 631
Contracted services		300 431	415 671	416 203	27 174	41 600	45 559	(3 959)	-9%	416 203
Transfers and subsidies		10 271	9 765	9 765	476	1 946	3 478	(1 532)	-44%	9 765
Irrecoverable debts written off		248 257	132 404	132 404	-	-	12	(12)	-100%	132 404
Operational costs		194 845	219 703	218 499	21 111	51 153	46 674	4 479	10%	218 499
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	3 073 518	354 804	512 012	656 831	(144 818)	-22%	3 073 518
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		105 224	79 385	79 385	(97 654)	381 424	(8 158)	389 582	-4776%	79 385
Transfers and subsidies - capital (in-kind)		90 268	79 745	79 745	3 362	8 190	17 883	(9 693)	-54%	79 745
		287	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		195 779	159 130	159 130	(94 292)	389 614	9 725	379 889	3906%	159 130
Surplus/(Deficit) after income tax										
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality										
Share of Surplus/Deficit attributable to Associate		195 779	159 130	159 130	(94 292)	389 614	9 725	379 889	3906%	159 130
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		195 779	159 130	159 130	(94 292)	389 614	9 725	379 889	3906%	159 130

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 30 September 2026. It should be noted that the figures relate to billed revenue and not cash collected.

Operating Revenue by Source:

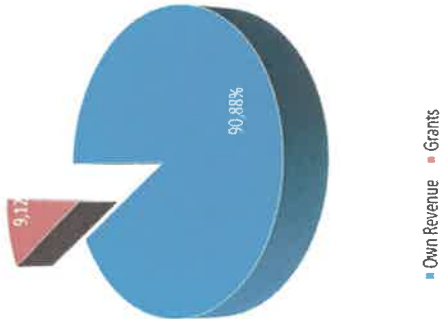
R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue										
Service charges - Electricity	1 373 854 376	1 373 854 376	338 595 078	242 570 800	-96 024 278	-40%	35 365 600	113 579 762	-78 214 162	-221,16%
Service charges - Water	224 650 659	224 650 659	41 156 122	48 000 400	6 844 278	14%	19 354 900	14 943 534	4 411 366	22,79%
Service charges - Waste Water Management	140 039 546	140 039 546	39 176 959	39 014 000	-162 959	0%	11 684 000	11 080 540	603 460	5,16%
Service charges - Waste Management	124 856 855	124 856 855	38 794 238	34 201 900	-4 592 338	-13%	8 501 200	9 589 473	-1 088 273	-12,80%
Sale of Goods and Rendering of Services	34 220 204	34 220 204	8 915 302	8 432 487	-482 815	-6%	2 164 287	2 456 489	-292 202	-13,50%
Agency services	4 159 368	4 159 368	966 995	839 673	-127 322	-15%	303 384	350 172	-46 788	-15,42%
Interest earned from Receivables	19 825 922	19 825 922	4 711 837	5 220 396	508 559	10%	1 820 607	1 593 912	226 695	12,45%
Interest earned from Current and Non-Current Assets	51 306 415	51 306 415	15 654 403	13 209 185	-2 445 218	-19%	4 933 185	5 308 000	-374 815	-7,60%
Rental from Fixed Assets	14 961 962	14 961 962	2 627 553	1 207 697	-1 419 856	-118%	866 477	831 207	35 270	4,07%
Licence and permits	9 192 188	9 192 188	1 804 838	1 556 327	-248 511	-16%	696 215	538 207	158 008	22,70%
Development Charges	51 138 679	51 138 679	30 604 744	1 228 042	-29 376 702	-2392%	512 368	873 077	-360 709	-70,40%
Operational Revenue	11 054 437	11 054 437	2 397 212	1 079 512	-1 317 700	-122%	494 696	1 151 641	-656 945	-132,80%
Non-Exchange Revenue										
Property rates	616 977 073	616 977 073	214 456 733	148 370 466	-66 086 267	-45%	42 793 367	46 240 422	-3 447 055	-8,06%
Fines, penalties and forfeits	182 072 970	182 072 970	44 258 479	406 950	-43 851 529	-10776%	393 422	44 200 280	-43 806 858	-11134,83%
Transfer and subsidies - Operational	287 540 509	287 540 509	106 269 597	101 427 284	-4 842 313	-5%	7 223 928	3 514 550	3 709 378	51,35%
Interest	3 586 839	3 586 839	1 233 460	1 007 946	-225 514	-22%	334 902	422 884	-87 982	-26,27%
Operational Revenue	3 465 237	3 465 237	1 813 272	900 000	(913 272)	-	250 000	476 001	(226 001)	(1)
Total Revenue (excluding capital transfers and co	3 152 903 239	3 152 903 239	893 436 823	648 673 065	-244 763 758	-38%	137 692 538	257 150 150	-119 457 612	-86,76%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

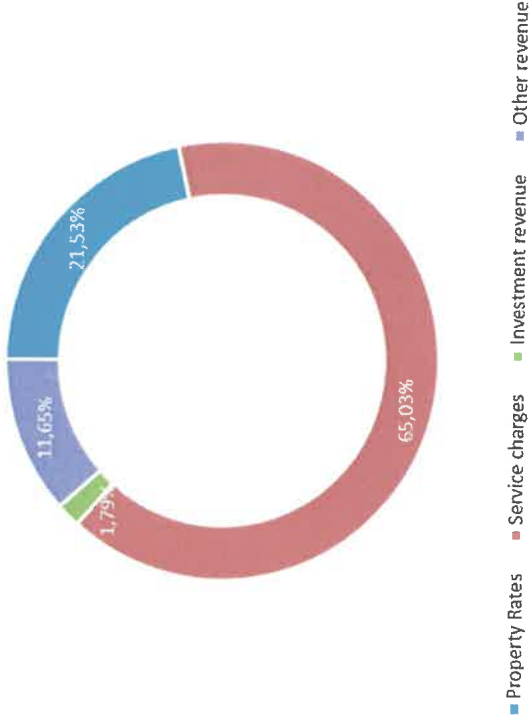
Stellenbosch Municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

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

Funding of the operating budget



Composition of own revenue



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers have applied to have their property rates and service charges to be billed annually. This has resulted in an overperformance of R66 086 267 for property rates when compared to the year-to-date budget projections.

3.2 Service charges - Electricity

The municipality has billed R96 024 278 more electricity charges than initially anticipated. The largest overperformance variance was noted for Electricity Sales: Domestic High: Prepaid R26 496 777 and Electricity Sales: Time of Use Tariffs R49 228 777. This overperformance is a result of increases in consumption.

3.3 Service charges - Water

The municipality has billed R6 844 278 less water charges than initially anticipated. The largest underperformance variance was noted for Sale: Conventional R1 729 209 and Water Sale: Conventional R6 482 928. This decrease in billings is a result of a decrease in usage.

3.4 Service charges – Waste Management

The municipality has billed R4 592 338 more waste charges than initially anticipated. The largest overperformance variance was noted for Refuse Removal R2 496 884 and Disposal Facilities R3 595 465. 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 842 313. 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 376 702 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 R2 445 218. 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 R43 851 529. The recognition of traffic fines in terms of iGRAP 1 is done monthly, including the journal processed on the financial system.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

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 30 September 2026.

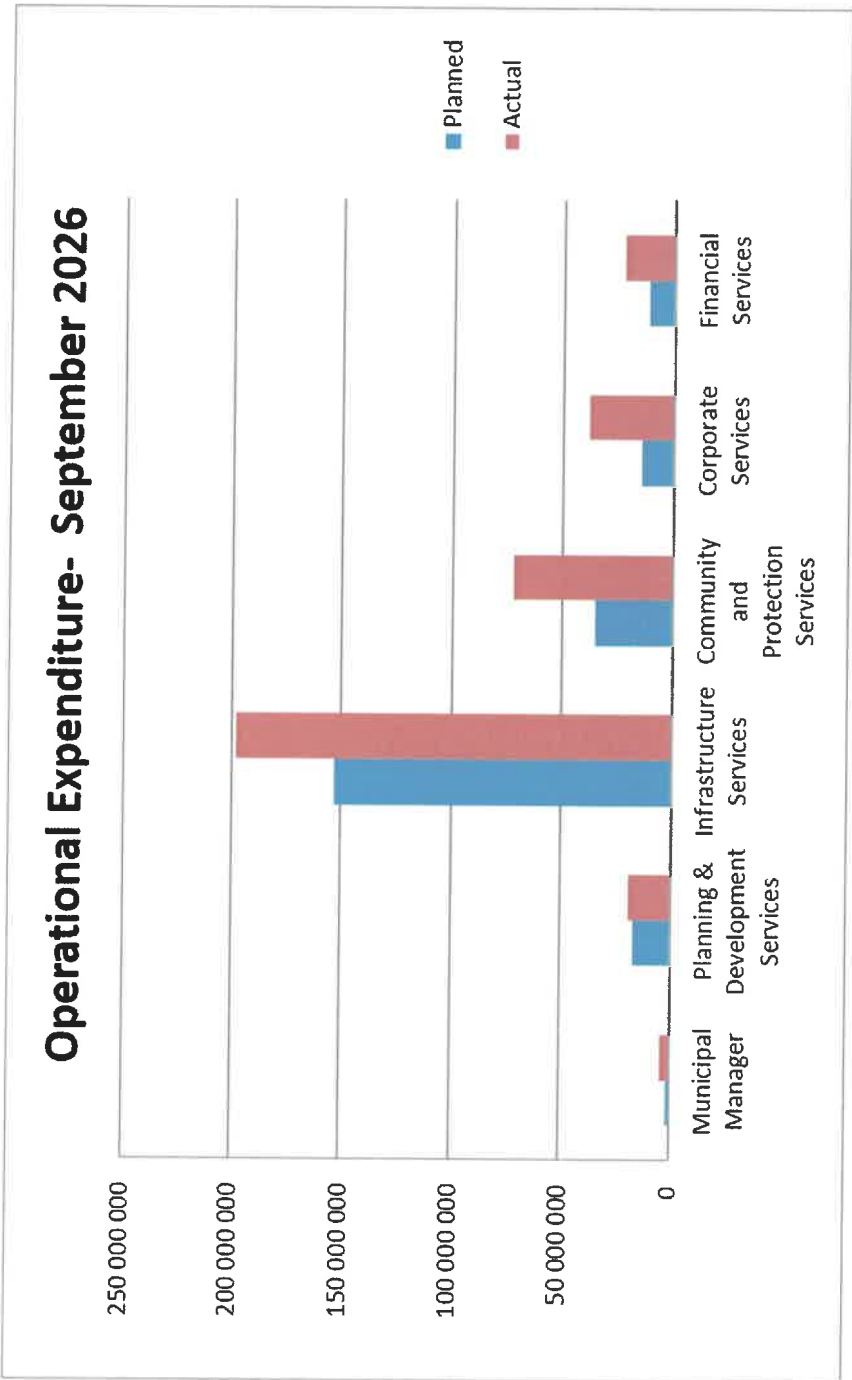
Operating Expenditure

Directorate	Original Budget	Adjusted Budget	Year To Date		September 2026		September Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	23 095 608	23 095 608	4 600 397	4 656 258	1 577 501	4 499 018	2 821 517	185%
Planning & Development Services	157 986 236	157 986 236	31 869 944	22 508 134	16 696 797	19 004 922	2 308 125	14%
Infrastructure Services	1 853 970 868	1 853 970 868	435 997 349	308 785 973	153 095 513	198 081 310	44 985 797	29%
Community and Protection Services	618 633 546	618 633 546	93 286 475	86 455 882	35 152 902	72 194 626	37 041 724	105%
Corporate Services	258 096 358	258 096 358	45 938 475	50 819 454	14 374 908	38 564 779	24 189 871	168%
Financial Services	161 735 160	161 735 160	45 138 130	38 785 992	11 461 546	22 459 425	10 997 879	96%
TOTALS	3 073 517 776	3 073 517 776	656 830 770	512 011 693	232 359 167	354 804 079	122 444 912	53%

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	783 788 311	174 385 876	184 565 157	10 179 281	6%	61 521 719	174 385 876	(112 864 157)	-183%
Remuneration of councillors	28 973 093	28 973 093	6 755 735	7 243 281	487 546	7%	2 414 427	6 755 735	(4 341 308)	-180%
Bulk purchases - electricity	962 638 212	962 638 212	163 649 729	287 430 280	123 780 551	43%	95 222 921	98 117 929	(2 895 008)	-3%
Inventory consumed	130 898 104	130 898 104	13 096 877	23 683 735	10 586 858	45%	9 607 757	7 206 618	2 401 139	25%
Debt impairment	80 766 850	80 766 850	(28 696)	-	28 696			(28 696)	28 696	0%
Depreciation, amortisation and impairment	232 739 088	232 739 088	59 073 406	58 184 874	(888 532)	-2%	19 394 958	19 227 061	167 897	1%
Interest, Dividends and Rent on Land	72 630 924	72 630 924	379 320	-	(379 320)		-	379 320	(379 320)	0%
Contracted services	415 671 065	415 671 065	41 600 399	45 559 447	3 959 048	9%	30 155 523	27 174 383	2 981 140	10%
Transfers and subsidies	9 765 099	9 765 099	1 946 266	3 478 275	1 532 009	44%	845 750	475 500	370 250	0%
Irrecoverable debts written off	132 403 933	132 403 933	-	11 606	11 606	100%	11 606	-	11 606	0%
Operational costs	219 703 159	219 703 159	51 153 479	46 674 115	(4 479 364)	-10%	13 184 506	21 110 580	(7 926 074)	-60%
Other Losses	3 539 938	3 539 938	-	-	-	0%	-	-	-	0%
Total Expenditure	3 073 517 776	3 073 517 776	512 012 392	656 830 770	144 818 378	22%	232 359 167	354 804 306	(122 445 139)	-53%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026



Operating Expenditure Variance Report

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

4.1 Employee related costs

The municipality planned to spend R184 565 157 of the budget. The year-to-date actual expenditure incurred amounted to R174 385 876. Expenditure to the amount of R1 742 723 has been incurred but has not yet been integrated into the financial system due to system integration challenges.

4.3 Bulk purchases – electricity

An underperformance of R123 780 551 was noted during the reporting period. This variance is primarily due to invoices relating to September 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 October 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 R23 683 735 of the budget. The year-to-date actual expenditure incurred amounted to R13 096 877. Orders to the amount of R1 767 047 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 R7 782 863 was noted during the reporting period. This variance is due to administrative processes that needed to be completed by the service provider prior to payments being processed. The invoices for August and September have not yet been paid and will therefore be processed in October 2026.

4.4.2 Expenditure: Inventory Consumed: Materials and Supplies

An underperformance of R3 479 537 was noted during the reporting period. The projects that attributed to the underperformance are as follows:

4.4.2.1 Expenditure: Inventory Consumed: Materials and Supplies (Electrical engineering: Systems operations)

The user department planned to spend R1 485 238 of the amended budget. The year-to-date expenditure incurred amounted to R256 580. The user department indicated that expenditure is incurred as and when required.

4.5 Contracted services

The municipality planned to spend R45 559 447 of the budget. The year-to-date actual expenditure incurred amounted to R41 600 399. Orders to the amount of R95 956 588 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 000 000 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 a contractor has been appointed and is awaiting final approval of the engineering plans prior to the commencement of the construction. Additionally, the tender for the appointment of a service provider for GAP housing has been advertised and will close in October 2026.

4.6 Transfers and subsidies

The municipality planned to spend R3 478 275 of the budget. The year-to-date actual expenditure incurred amounted to R1 946 266. 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 133 250 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 will be received in October following the approval granted in September 2026.

4.7 Operational costs

The municipality planned to spend R46 674 115 of the budget. The year-to-date actual expenditure incurred amounted to R51 153 479. The items that attributed to the overperformance are as follows:

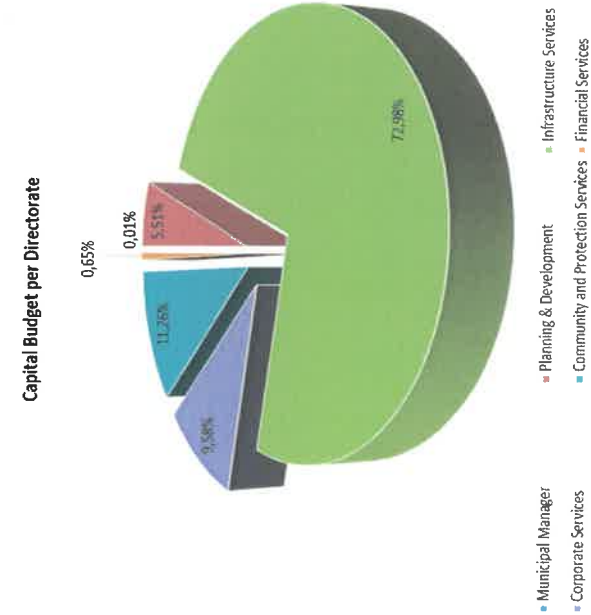
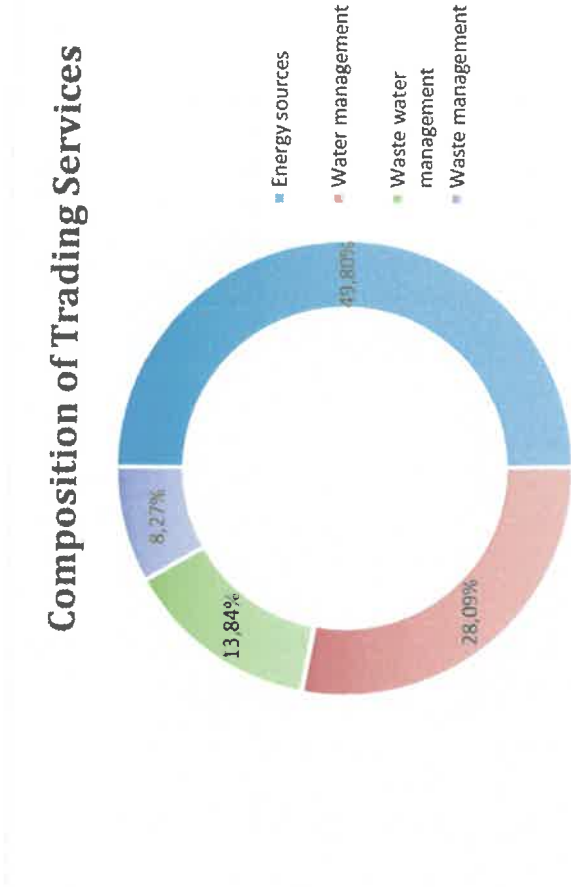
4.7.1 Expenditure: Operational Cost: External Computer Service: Software Licences

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 59.39% of the R645 035 768 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.

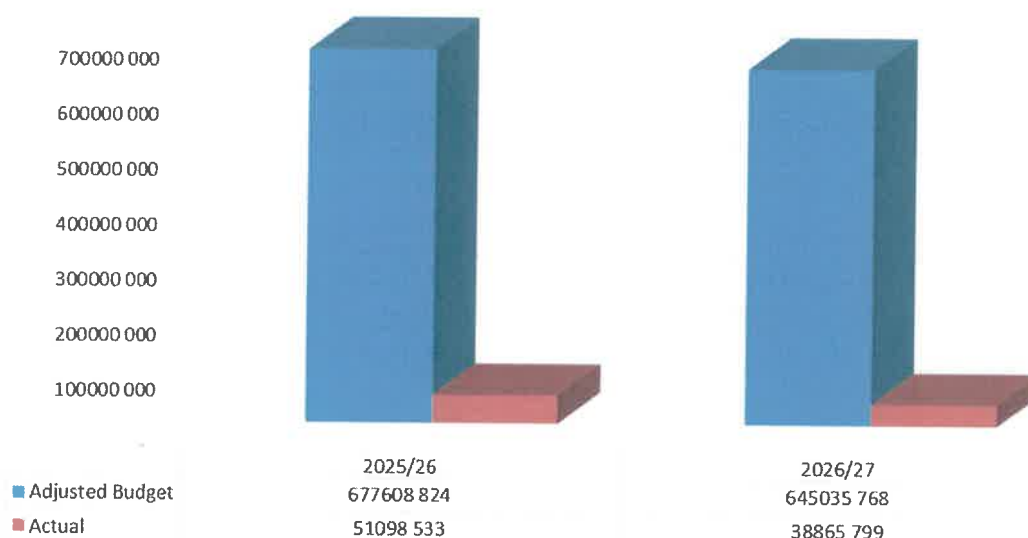


The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 September 2026.

Directorate	Adjusted Budget	Capital Expenditure					Balance	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional				
Municipal Manager	60 000	10 000	-	11 604	-	11 604	Budget - (Actual + Comm + Prov)	0,00%	19,34%	19,34%
Planning & Development	35 568 950	3 701 229	1 594 308	18 400 729	374 621	20 369 658		4,48%	56,21%	57,27%
Infrastructure Services	470 777 128	52 939 509	29 604 376	178 947 819	45 857 503	254 409 698		6,29%	44,30%	54,04%
Corporate Services	61 818 776	4 873 502	2 548 681	4 788 582	1 398 251	8 735 514		4,12%	11,87%	14,13%
Community and Protection Services	72 642 561	4 351 630	5 118 435	18 441 024	5 286 801	28 846 260		7,05%	32,43%	39,71%
Financial Services	4 168 353	537 088	-	1 976 293	25 318	2 001 611		0,00%	47,41%	48,02%
TOTALS	645 035 768	66 412 958	38 865 799	222 566 051	52 942 494	314 374 344		6,03%	40,53%	48,74%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

Year-On-Year Capital Comparison



Detail	2025/26	2026/27
Adjusted Budget	677 608 824	645 035 768
Actual	51 098 533	38 865 799
Actual % Spent	7,54%	6,03%

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
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	0,17%	1,76%	4,10%											645 035 768,00

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description		Ref	2025/26	Budget Year 2026/27							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands											
Multi-year expenditure to be appropriated		2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER			94	60	60	–	–	10	(10)	-100%	60
Vote 2 - PLANNING AND DEVELOPMENT SERVICES			85 838	24 833	25 996	138	138	2 215	(2 078)	-94%	25 996
Vote 3 - INFRASTRUCTURE SERVICES			203 148	409 185	433 655	22 459	29 604	49 756	(20 152)	-41%	433 655
Vote 4 - COMMUNITY AND PROTECTION SERVICES			134 300	35 078	50 252	2 242	3 893	1 962	1 931	98%	50 252
Vote 5 - CORPORATE SERVICES			33 032	52 100	61 819	685	2 549	4 874	(2 325)	-48%	61 819
Vote 6 - FINANCIAL SERVICES			574	1 100	1 368	–	–	342	(342)	-100%	1 368
Vote 7 - [NAME OF VOTE 7]			–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]			–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		4,7	456 986	522 356	573 150	25 523	36 184	59 160	(22 976)	-39%	573 150
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	377	1 457	1 486	(29)	-2%	9 573
Vote 3 - INFRASTRUCTURE SERVICES			11 869	28 410	37 122	–	–	3 183	(3 183)	-100%	37 122
Vote 4 - COMMUNITY AND PROTECTION SERVICES			21 327	16 443	22 391	536	1 225	2 389	(1 164)	-49%	22 391
Vote 5 - CORPORATE SERVICES			1	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES			3 456	2 800	2 800	–	–	195	(195)	-100%	2 800
Vote 7 - [NAME OF VOTE 7]			–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]			–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		4	40 115	56 946	71 885	913	2 682	7 253	(4 571)	-63%	71 885
Total Capital Expenditure - Vote		3	497 101	579 302	645 036	26 436	38 866	66 413	(27 547)	-41%	645 036
Capital Expenditure - Functional											
Governance and administration			37 420	56 060	66 047	685	2 549	5 421	(2 872)	-53%	66 047
Executive and council			94	60	60	–	–	10	(10)	-100%	60
Finance and administration			37 326	56 000	65 987	685	2 549	5 411	(2 862)	-53%	65 987
Internal audit			–	–	–	–	–	–	–	–	–
Community and public safety			233 020	78 779	100 964	3 189	6 527	7 625	(1 098)	-14%	100 964
Community and social services			114 299	9 167	27 967	2 390	4 631	3 464	1 166	34%	27 967
Sport and recreation			15 623	18 635	18 804	83	97	689	(592)	-86%	18 804
Public safety			17 787	18 870	20 921	254	259	198	61	31%	20 921
Housing			85 311	32 108	33 271	462	1 541	3 273	(1 732)	-53%	33 271
Health			–	–	–	–	–	–	–	–	–
Economic and environmental services			83 095	93 846	94 921	3 423	3 683	4 207	(524)	-12%	94 921
Planning and development			5 194	2 528	2 948	53	172	448	(276)	-62%	2 948
Road transport			77 705	90 818	91 473	3 320	3 379	3 759	(380)	-10%	91 473
Environmental protection			197	500	500	50	132	–	132	–	500
Trading services			143 566	350 617	383 104	19 138	26 107	49 161	(23 054)	-47%	383 104
Energy sources			90 201	181 626	190 774	9 354	9 748	32 229	(22 481)	-70%	190 774
Water management			43 053	99 076	107 626	5 535	11 641	4 163	7 478	180%	107 626
Waste water management			2 814	51 523	53 017	1 301	1 608	3 025	(1 417)	-47%	53 017
Waste management			7 497	18 392	31 688	2 950	3 111	9 744	(6 634)	-68%	31 688
Other			–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		3	497 101	579 302	645 036	26 436	38 866	66 413	(27 547)	-41%	645 036
Funded by:											
National Government			60 406	53 794	53 794	2 219	7 046	1 304	5 742	440%	53 794
Provincial Government			18 502	15 558	15 558	86	86	414	(328)	-79%	15 558
District Municipality			–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm			–	–	–	–	–	–	–	–	–
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			16 368	20 000	22 353	46	46	545	(499)	-92%	22 353
Transfers recognised - capital			95 275	89 351	91 704	2 351	7 178	2 263	4 915	217%	91 704
Public contributions & donations			–	–	–	–	–	–	–	–	–
Borrowing		6	183 153	186 966	201 832	16 791	20 423	35 138	(14 715)	-42%	201 832
Internally generated funds			218 648	302 984	351 499	7 293	11 264	29 012	(17 748)	-61%	351 499
Total Capital Funding		7	497 077	579 302	645 036	26 436	38 866	66 413	(27 547)	-41%	645 036

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 R3 701 229 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 594 308. This resulted in an underperformance of R2 106 921. The projects that attributed to the underperformance are as follows:

5.1.1 Upgrading of Flats: General

The user department planned to spend R1 163 785 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R2 715 446 have been loaded onto the financial system. The user department indicated that one of the projects has been completed and they are awaiting an invoice from the service provider. The remaining projects have commenced. An improvement will be seen in the next reporting period.

5.1.2 Upgrading of Lapland wastewater.

The user department planned to spend R300 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R3 710 445 have been loaded onto the financial system. The user department indicated that a service provider has been appointed.

5.2 Community and Protection Services

The Directorate planned to spend R4 351 630 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 118 435. This resulted in an overperformance of R766 805. The projects that attributed to the overperformance are as follows:

5.2.1 Calcutta Memorial Park

The user department planned to spend R1 375 823 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 083 971. Orders to the amount of R6 173 777 have been loaded onto the financial system. The user department indicated that this is a multi-year project and the contractors are currently on site.

5.3 Infrastructure Services

The Directorate planned to spend R52 939 509 of the amended budget. The year-to-date actual expenditure incurred amounted to R29 604 376. This resulted in an underperformance of R23 335 133. The projects that attributed to the underperformance are as follows:

5.3.1 Northern Extension Bulk Supply

The user department planned to spend R6 750 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R208 170. Orders to the amount of R15 703 197 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 R8 978 463 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 977 920. Orders to the amount of R29 990 736 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 R6 375 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 211 921. Orders to the amount of R450 280 have been loaded onto the financial system. The user department indicated that a contractor was appointed during the current reporting period and is currently busy with on-site preparations. The final construction plans have been approved, and they are currently awaiting the demolition permit.

5.3.4 Upgrade transformers at Main substation 7.5MVA to 20MVA

The user department planned to spend R4 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R552 471. Orders to the amount of R11 373 559 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 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R1 997 582 of the amended budget. No expenditure has been incurred to date. The user department indicated that the designs have been completed and approved by the provincial roads authority and they are awaiting environmental authorisation. They are currently finalising the tender document which is expected to be advertised in October 2026. The project is envisaged to commence in January 2027.

5.3.6 Streetlights R304

The user department planned to spend R2 102 937 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, expenditure has been lower than anticipated, resulting in slower cash flow and delays in the utilisation of the allocated budget.

5.3.7 Expansion of the landfill site (New cells)

The user department planned to spend R4 568 464 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 798 219. Orders to the amount of R2 847 585 have been loaded onto the financial system. The user department indicated that there was a delay in procuring the invoices for August and September 2026 from the service provider.

5.3.8 Major Drop-Offs: Construction - Franschhoek

The user department planned to spend R3 981 250 of the amended budget. The year-to-date actual expenditure incurred amounted to R266 866. Orders to the amount of R733 134 have been loaded onto the financial system. The user department indicated that the current service provider will be terminated due to delays in the project.

5.4 Corporate Services

The Directorate planned to spend R4 873 502 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 548 681. This resulted in an underperformance of R2 324 821. 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 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R339 615. Orders to the amount of R2 378 076 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and the project has commenced.

5.4.2 Structural Maintenance/Upgrade: Beltana

The user department planned to spend R2 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the Bill of quantities has been compiled and they are currently finalising the specifications for the appointment of a Principal agent.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

Supporting Documentation

Debtors Age Analysis

Supporting Table SC2: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2026/27											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	15 869	2 674	5 091	4 676	3 125	3 329	13 359	74 914	123 038	99 403	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	76 472	1 566	1 230	703	202	175	1 334	9 430	91 112	11 844	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	28 331	1 874	1 444	2 034	1 035	981	5 770	20 546	62 015	30 365	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	11 665	814	1 794	627	623	599	3 976	18 203	38 301	24 028	-	-		
Receivables from Exchange Transactions - Waste Management	1600	12 468	1 212	872	832	816	806	6 004	28 677	51 686	37 136	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 347	296	254	240	216	226	1 246	8 720	12 544	10 647	-	-		
Interest on Arrear Debtor Accounts	1810	108	140	262	273	242	294	2 583	56 179	60 081	59 571	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 167	97	72	69	65	231	2 446	9 933	15 078	12 742	-	-		
Total By Income Source	2000	148 427	8 672	11 019	9 454	6 323	6 641	36 717	226 601	453 855	285 737	-	-		
2025/26 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	7 602	1 456	2 545	916	483	383	3 642	9 021	26 047	14 445	-	-		
Commercial	2300	56 533	941	1 065	887	826	473	2 904	39 185	102 804	44 274	-	-		
Households	2400	69 774	6 027	7 143	7 510	4 902	5 527	28 427	167 081	296 391	213 447	-	-		
Other	2500	14 518	249	276	141	112	259	1 745	11 315	28 613	13 571	-	-		
Total By Customer Group	2600	148 427	8 672	11 019	9 454	6 323	6 641	36 717	226 601	453 855	285 737	-	-		

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2026/27								
		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	11 586	-	-	-	-	-	-	-	11 586
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6 882	-	-	-	-	-	-	-	6 882
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	18 468	-	-	-	-	-	-	-	18 468

7 Investments

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	BALANCE BFW	Sept		INTEREST CAPITALISED FOR THE MONTH	INTEREST ACCRUED YTD	BALANCE YTD
						INVEST	WITHDRAWAL			
93-6748-9415	<u>ABSA BANK</u> A#9415	CALL	7,200%		88 261 809			536 825	1 643 248	88 798 634
20-8213-6172	A#6172	12 MTHS	8,150%	10-Jul-26	0				200 959	0
20-8242-2286	A#2286	12 MTHS	8,350%	25-Mar-27	155 490 411			1 029 452	3 156 986	156 519 863
					243 752 220		-	1 566 277	5 001 193	245 318 497
881123974/039	<u>NEDBANK</u> N#039	12 MTHS	8,135%	09-Jul-27	202 407 068			1 337 260	3 744 329	203 744 329
881123974/038	N#038	12 MTHS	8,085%	25-Jun-27	101 506 247			664 521	2 037 863	102 170 767
					303 913 315	-	-	2 001 781	5 782 192	305 915 096
258489367-047	<u>STANDARD BANK</u> S#047	6 MNTHS	7,700%	21-Sep-26	124 075 726		-	506 301	2 075 836	0
'258489367-048	S#048	2 MNTHS	7,750%	23-Nov-26		150 000 000	124 582 027	254 795	254 795	150 254 795
					124 075 726	150 000 000	124 582 027	761 096	2 330 630	150 254 795
					671 741 261	150 000 000	124 582 027	4 329 154	13 114 015	701 488 387

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

WC024 Stellenbosch - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - M03 September																
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	
		1	Yrs/Months													
R thousands	1															
Parent municipality																
A#9415				Deposits - Bank (03)	No	Yes	7%	No	No	30/06/2025	88 262	537			88 799	
A#2286				Deposits - Bank (03)	No	Yes	8,35%	No	No	24/02/2027	155 490	1 029			156 520	
N#038				Deposits - Bank (03)	No	Yes	8,09%	No	No	25/07/2027	102 201	665			102 866	
N#039				Deposits - Bank (03)	No	Yes	8,14%	No	No	09/07/2027	201 712	1 337			203 049	
S#047				Deposits - Bank (03)	No	Yes	7,70%	No	No	21/09/2026	124 076	506	(124 582)		(0)	
S#048				Deposits - Bank (03)	No	Yes	7,75%	No	No	23/11/2026		255		150 000	150 255	
Municipality sub-total											671 741	4 329	(124 582)	150 000	701 488	
TOTAL INVESTMENTS AND INTEREST	1										671 741	4 329	(124 582)	150 000	701 488	

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

8 Borrowings

Lending Institution	Balance 1/09/2026	Received September 2026	Interest Capitalised September 2026	Capital Repayments September 2026	Balance 30/09/2026	Interest rate	Sinking Funds
							(R'000)
DBSA 61007281	37 565 903	-	-	-	37 565 903	9,74%	
NEBANK 05/7831035613/0000001	64 718 886	-	-	-	64 718 886	9,70%	
NEBANK 05/7831035613/0000002	62 302 299	-	-	-	62 302 299	8,81%	
STANDARD BANK 730033	103 858 709	-	-	-	103 858 709	11,00%	
NEDBANK 05/7831035613/0000003	55 411 742	-	-	-	55 411 742	8,90%	
NEDBANK 05/7831035613/0000004	119 119 947	-	-	-	119 119 947	9,40%	
NEDBANK 05/7831035613/0000005	198 019 488	-	-	-	198 019 488	9,20%	
TOTAL	640 996 975	-	-	-	640 996 975		

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

9 Allocations: Grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2025/26 INCLUSIVE OF ROLL OVER AMOUNTS	ACCUMULATE D ACTUAL RECEIPTS	ACCUMULATE D 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	1 000 000	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	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%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

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

WC024 Stellenbosch - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M03 September

Supporting Data to the Monthly Budget Statement - Transfers and grant receipts - m09 September										
Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
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	683	0	0%	2 731
Local Government Financial Management Grant [Schedule 5B]		1 700	1 800	1 800	–	1 800	450	1 350	300%	1 800
Integrated Urban Development Grant		2 471	2 318	2 318	–	–	580	(580)	–	2 318
Total Monetary Allocations		239 166	253 185	253 185	–	105 123	92 912	12 211	13%	253 185
Allocations In-Kind										
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/National Government		239 166	253 185	253 185	–	105 123	92 912	12 211	13%	253 185
Provincial Government										
Monetary Allocations										
Libraries, Archives and Museums		–	10 353	10 353	–	–	–	–	–	10 353
Title Deeds Restoration Grant		631	779	779	–	3 969	8 498	(4 529)	-53%	779
Maintenance and Construction of Transport Infrastructure		335	320	320	–	–	–	–	–	320
Community Development Workers Operational Support Grant		38	39	39	–	–	–	–	–	39
RSEP/ VPUU		800	–	–	–	–	–	–	–	–
Human Settlements Development Grant		–	22 500	22 500	–	–	–	–	–	22 500
Total Monetary Allocations		1 804	33 991	33 991	–	3 969	8 498	(4 529)	-53%	33 991
Allocations In-Kind										
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government		1 804	33 991	33 991	–	3 969	8 498	(4 529)	-53%	33 991
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	69	69	–	–	17	(17)	–	69
Community and Social Services		100	–	–	–	–	–	–	–	–
Environmental Protection		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	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		859	–	–	–	–	–	–	–	–
Non-profit Institutions		150	443	443	–	–	–	–	–	443
Total Monetary Allocations		1 285	443	443	–	–	–	–	–	443
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		1 285	443	443	–	–	–	–	–	443
Total Operating	5	242 604	287 688	287 688	–	109 092	101 427	7 664	8%	287 688
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		6 188	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		5 000	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	6 000	6 000	–	6 000	–	–
Integrated Urban Development Grant		62 059	61 863	61 863	–	31 832	15 466	16 366	106%	61 863
Total Monetary Allocations		73 247	61 863	61 863	6 000	37 832	15 466	22 366	145%	61 863
Allocations In-Kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		73 247	61 863	61 863	6 000	37 832	15 466	22 366	145%	61 863
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	–	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	–	–	4 221	(4 221)	–	1 370
Total Monetary Allocations		7 086	17 882	17 882	1 000	1 000	4 221	(3 221)	-76%	17 882
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		7 086	17 882	17 882	1 000	1 000	4 221	(3 221)	-76%	17 882
Total Capital	5	80 333	79 745	79 745	7 000	38 832	19 686	19 146	97%	79 745
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		322 938	367 433	367 433	7 000	147 924	121 114	26 810	22%	367 433

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

Supporting Table SC19 Monthly Budget Statement – transfers and grant expenditure

WC024 Stellenbosch - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M03 September

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		231 793	246 336	246 336	18 461	39 671	39 671	—	—	246 336
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 202	2 731	2 731	349	349	683	(334)	-49%	2 731
Local Government Financial Management Grant [Schedule 5B]		1 556	1 636	1 636	85	85	409	(324)	-79%	1 636
Integrated Urban Development Grant		2 471	2 318	2 318	729	729	580	149	26%	2 318
Total Monetary Allocations		239 022	253 021	253 021	19 623	40 833	41 342	(509)	-1%	253 021
Allocations In-Kind										
Total Allocations In-Kind		—	—	—	—	—	—	—	—	—
Total Operating/National Government		239 022	253 021	253 021	19 623	40 833	41 342	(509)	-1%	253 021
Provincial Government										
Monetary Allocations										
Libraries, Archives and Museums		—	10 353	10 353	3 337	3 347	7 365	(4 018)	-55%	10 353
Title Deeds Restoration Grant		631	728	728	56	56	—	56	—	728
Maintenance and Construction of Transport Infrastructure		335	278	278	—	—	—	—	—	278
Community Development Workers Operational Support Grant		38	34	34	—	—	—	—	—	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	30 958	3 393	3 403	7 365	(3 963)	-54%	30 958
Allocations In-Kind										
Total Allocations In-Kind		—	—	—	—	—	—	—	—	—
Total Operating/Provincial Government		3 047	30 958	30 958	3 393	3 403	7 365	(3 963)	-54%	30 958
District Municipalities										
Monetary Allocations										
Capacity Building and Other		—	69	69	—	—	17	(17)	—	69
Community and Social Services		75	—	—	—	—	—	—	—	—
Environmental Protection		80	—	—	—	—	—	—	—	—
Total Monetary Allocations		155	69	69	—	—	17	(17)	—	69
Allocations In-kind										
Total Allocations In-kind		—	—	—	—	—	—	—	—	—
Total Operating/District Municipalities		155	69	69	—	—	17	(17)	—	69
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		276	295	295	—	102	—	102	—	295
Foreign Government and International Organisations		859	—	—	—	—	—	—	—	—
Non-profit Institutions		—	443	443	—	—	111	(111)	—	443
Total Monetary Allocations		1 135	739	739	—	102	111	(9)	-8%	739
Allocations In-kind										
Total Allocations In-kind		—	—	—	—	—	—	—	—	—
Total Operating/Other Grant Providers		1 135	739	739	—	102	111	(9)	-8%	739
Total Operating	5	243 359	284 787	284 787	23 016	44 338	48 835	(4 497)	-9%	284 787
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		6 014	—	—	—	—	—	—	—	—
Energy Efficiency and Demand Side Management Grant		1 323	—	—	—	—	—	—	—	—
Municipal Disaster Relief Grant		—	—	6 000	—	—	—	—	—	6 000
Integrated Urban Development Grant		62 059	53 794	53 794	2 219	7 046	1 304	5 742	440%	53 794
Total Monetary Allocations		69 396	53 794	59 794	2 219	7 046	1 304	5 742	440%	59 794
Allocations In-Kind										
Total Allocations In-kind		—	—	—	—	—	—	—	—	—
Total Capital/National Government		69 396	53 794	59 794	2 219	7 046	1 304	5 742	440%	59 794
Provincial Government										
Monetary Allocations										
K9 Unit (Resource Funding for Establishment and Support of K9)		—	870	870	—	—	—	—	—	870
Integrated Transport Planning		656	570	570	—	—	—	—	—	570
Human Settlements Development Grant		2 146	12 918	12 918	—	—	—	—	—	12 918
Development of Sport and Recreational Facilities		300	—	—	—	—	—	—	—	—
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		6 468	1 191	1 191	86	86	414	(328)	-79%	1 191
RSEP/ VPUU		492	—	—	—	—	—	—	—	—
Libraries, Archives and Museums		3 963	—	—	—	—	—	—	—	—
Total Monetary Allocations		14 025	15 550	15 550	86	86	414	(328)	-79%	15 550
Allocations In-kind										
Total Allocations In-kind		—	—	—	—	—	—	—	—	—
Total Capital/Provincial Government		14 025	15 550	15 550	86	86	414	(328)	-79%	15 550
Total Capital	5	83 421	69 343	75 343	2 305	7 133	1 718	5 414	315%	75 343
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		326 780	354 130	360 130	25 321	51 471	50 554	917	2%	360 130

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	463 404 334	463 404 334	115 851 054	111 977 001	-3%	38 617 018	111 977 001	190%
Bonus	37 869 643	37 869 643	9 467 400	2 001 923	-79%	3 155 800	2 001 923	-37%
Acting and Post Related Allowances	1 033 780	1 033 780	258 447	168 356	-35%	86 149	168 356	95%
Non Structured	49 419 176	49 419 176	12 354 780	15 792 066	28%	4 118 260	15 792 066	283%
Standby Allowance	17 979 457	17 979 457	4 494 861	4 511 077	0%	1 498 287	4 511 077	201%
Travel or Motor Vehicle	15 553 278	15 553 278	3 888 321	3 367 084	-13%	1 296 107	3 367 084	160%
Accommodation, Travel and Incidental	57 917	57 917	14 481	2 823	-81%	4 827	2 823	-42%
Bargaining Council	260 842	260 842	65 220	62 863	-4%	21 740	62 863	189%
Cellular and Telephone	3 626 270	3 626 270	906 555	662 526	-27%	302 185	662 526	119%
Current Service Cost	9 277 970	9 277 970	-	-	0%	-	-	0%
Essential User	994 063	994 063	248 517	194 945	-22%	82 839	194 945	135%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 739 202	3 739 202	934 800	778 901	-17%	311 600	778 901	150%
Group Life Insurance	6 995 931	6 995 931	1 748 970	2 263 468	29%	582 990	2 263 468	288%
Housing Benefits	3 918 978	3 918 978	979 710	761 011	-22%	326 570	761 011	133%
Interest Cost	27 843 540	27 843 540	772 809	-	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	9 249 375	9 250 578	0%	3 083 125	9 250 578	200%
Non-pensionable	296 113	296 113	74 028	8 699	-88%	24 676	8 699	-65%
Pension	78 835 025	78 835 025	19 708 743	18 799 376	-5%	6 569 581	18 799 376	186%
Scarcity Allowance	1 840 992	1 840 992	460 248	320 532	-30%	153 416	320 532	109%
Shift Additional Remuneration	5 589 804	5 589 804	1 397 448	2 000 173	43%	465 816	2 000 173	329%
Structured	3 133 741	3 133 741	783 435	751 774	-4%	261 145	751 774	188%
Unemployment Insurance	3 623 803	3 623 803	905 955	710 701	-22%	301 985	710 701	135%
Totals	783 788 311	783 788 311	184 565 157	174 385 876	-6%	61 521 719	174 385 876	183%

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration		Ref	2026/27	Budget Year 2026/27							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand		1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary			23 257	25 072	25 072	5 769	5 769	6 268	(499)	-8%	25 072
Cell phone Allowance			2 105	2 274	2 274	522	522	569	(46)	-8%	2 274
Travelling Allowance			1 237	892	892	299	299	223	76	34%	892
Use of Personal Facilities			–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits			26 599	28 239	28 239	6 590	6 590	7 060	(469)	-7%	28 239
Social Contributions											
Medical Aid Benefits			137	156	156	30	30	39	(9)	-22%	156
Pension Fund Contributions			583	578	578	135	135	145	(9)	-6%	578
Total Social Contributions			720	734	734	166	166	184	(18)	-10%	734
Total Councillors			27 319	28 973	28 973	6 756	6 756	7 243	(488)	-7%	28 973
% increase		4		6,1%	–						–

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2026

WC024 Stellenbosch - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration		Ref	2026/27	Budget Year 2026/27							
R thousand			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
Senior Managers of the Municipality		2									
Salaries and Allowances											
Basic Salary			7 332	10 340	10 340	2 274	2 274	2 585	(311)	-12%	10 340
Bonuses			1 478	2 008	2 008	170	170	502	(332)	-66%	2 008
Allowance											
Accommodation, Travel and Incidental			—	1	1	—	—	0	(0)	—	1
Cellular and Telephone		3	209	205	205	59	59	51	7	14%	205
Housing Benefits		3	101	24	24	45	45	6	39	637%	24
Non-pensionable			—	—	—	—	—	—	—	—	—
Travel or Motor Vehicle		3	647	756	756	136	136	189	(53)	-28%	756
Voluntary Work			—	—	—	—	—	—	—	—	—
Total Allowance			957	986	986	240	240	247	(7)	-3%	986
Service Related Benefits											
Acting		3	4	—	—	—	—	—	—	—	—
Total Service Related Benefits			4	—	—	—	—	—	—	—	—
Total Salaries and Allowances			9 770	13 334	13 334	2 684	2 684	3 334	(650)	-19%	13 334
Social Contributions											
Bargaining Council			1	1	1	1	1	0	0	136%	1
Group Life Insurance			117	129	129	29	29	32	(3)	-10%	129
Medical			115	164	164	28	28	41	(13)	-31%	164
Pension			975	920	920	244	244	230	14	6%	920
Unemployment Insurance			11	17	17	3	3	4	(1)	-27%	17
Total Social Contributions			1 219	1 231	1 231	305	305	308	(2)	-1%	1 231
Sub Total - Senior Managers of Municipality			10 989	14 565	14 565	2 989	2 989	3 641	(652)	-18%	14 565
% Increase		4		32,5%	—						—
Other Municipal Staff											
Salaries and Allowances											
Basic Salary			423 634	453 064	453 064	109 703	109 703	113 266	(3 564)	-3%	453 064
Bonuses			—	—	—	—	—	—	—	—	—
Allowance											
Accommodation, Travel and Incidental			5	57	57	3	3	14	(11)	-80%	57
Cellular and Telephone		3	2 260	3 422	3 422	604	604	855	(251)	-29%	3 422
Housing Benefits		3	3 594	4 889	4 889	911	911	1 222	(311)	-25%	4 889
Non-pensionable			67	296	296	9	9	74	(65)	-88%	296
Travel or Motor Vehicle		3	10 985	14 798	14 798	3 231	3 231	3 699	(468)	-13%	14 798
Voluntary Work			—	—	—	—	—	—	—	—	—
Total Allowance			16 911	23 461	23 461	4 757	4 757	5 865	(1 108)	-19%	23 461
Service Related Benefits											
Acting		3	45	1 034	1 034	168	168	258	(90)	-35%	1 034
Bonus		3	32 094	35 862	35 862	1 832	1 832	8 965	(7 133)	-80%	35 862
Danger Allowance		3	—	—	—	—	—	—	—	—	—
Entertainment		3	—	—	—	—	—	—	—	—	—
Fire Brigade			2 612	3 739	3 739	779	779	935	(156)	-17%	3 739
Long Service Award			—	5 613	5 613	—	—	773	(773)	—	5 613
Overtime			64 723	58 143	58 143	18 544	18 544	14 536	4 008	28%	58 143
Scarcity		3	1 351	1 841	1 841	321	321	460	(140)	-30%	1 841
Standby Allowance		3	17 019	17 979	17 979	4 511	4 511	4 495	16	0%	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	26 155	26 155	30 422	(4 267)	-14%	135 708
Total Salaries and Allowances			558 389	612 233	612 233	140 615	140 615	149 553	(8 938)	-6%	612 233
Social Contributions											
Bargaining Council			266	260	260	62	62	65	(3)	-4%	260
Group Life Insurance			8 783	6 867	6 867	2 234	2 234	1 717	518	30%	6 867
Medical			35 348	36 834	36 834	9 222	9 222	9 208	14	0%	36 834
Pension			69 398	77 915	77 915	18 555	18 555	19 479	(924)	-5%	77 915
Unemployment Insurance			2 866	3 606	3 606	708	708	902	(194)	-22%	3 606
Total Social Contributions			116 663	125 482	125 482	30 782	30 782	31 370	(589)	-2%	125 482
Post-retirement Benefit											
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	769 223	171 397	171 397	180 924	(9 527)	-5%	769 223
% Increase		4		8,0%	—						—
Total Parent Municipality			750 472	812 761	812 761	181 142	181 142	191 808	(10 667)	-6%	812 761
TOTAL SALARY, ALLOWANCES & BENEFITS			750 472	812 761	812 761	181 142	181 142	191 808	(10 667)	-6%	812 761
% Increase		4		8,3%	—						—
TOTAL MANAGERS AND STAFF		5,7	723 153	783 788	783 788	174 386	174 386	184 565	(10 179)	-6%	783 788

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actual	September Actual	October Budget	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	1 879 510	5 682 138	11 749 228	1 648 168	547 329	13 959 875	1 882 623	1 882 623	20 944 473	67 431 638
Infrastructure Services	251 193 541	160 211 261	156 250 115	130 909 146	127 109 432	241 873 171	138 210 065	142 530 883	127 466 018	122 741 530	118 984 143	448 940 355	2 166 419 660
Community and Protection Services	5 998 809	2 300 823	48 274 379	4 720 910	2 226 124	66 178 510	2 160 021	79 369 320	8 591 464	8 611 582	28 617 456	36 653 587	220 395 810
Corporate Services	1 094 169	1 071 392	1 098 018	1 553 419	606 297	627 842	700 303	646 500	956 385	832 973	809 144	3 800 830	13 797 272
Financial Services	164 242 505	50 290 359	52 345 343	46 870 755	47 716 154	94 548 518	47 637 973	47 454 726	47 548 958	47 319 522	47 579 863	71 049 083	764 603 759
Grand Total	425 151 371	215 962 543	260 512 469	185 933 740	183 340 145	414 977 269	190 356 530	270 548 758	198 522 700	181 388 230	197 873 229	508 081 154	3 232 648 139

Operational Expenditure

Directorates	July Actuals	August Actual	September Actual	October Budget	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	1 511 773	1 629 816	1 359 666	1 647 925	1 571 243	1 816 000	1 488 554	1 678 183	5 736 190	23 095 608
Planning and Development	1 086 848	2 416 363	19 004 922	10 203 753	10 029 087	17 552 735	11 223 176	11 849 913	17 419 251	8 806 584	10 849 914	37 543 689	157 986 236
Infrastructure Services	16 923 542	93 781 122	198 081 310	121 495 750	118 177 473	149 226 679	112 622 844	117 999 777	141 143 464	134 330 660	134 038 993	516 149 255	1 853 970 868
Community and Protection Services	3 528 419	10 732 760	72 194 626	34 527 922	37 935 182	35 569 920	33 823 847	36 578 535	32 256 250	24 435 343	24 735 343	272 315 322	618 633 468
Corporate Services	7 854 637	4 400 039	38 564 779	19 619 032	12 162 043	17 009 798	13 275 394	17 571 817	11 429 365	10 591 799	10 581 707	95 035 949	258 096 358
Financial Services	13 410 279	2 916 288	22 459 425	12 226 399	12 883 213	11 886 078	10 263 962	9 679 114	9 697 402	8 763 366	8 738 654	38 810 980	161 735 160
Grand Total	42 908 118	114 299 418	354 804 079	199 584 629	192 816 814	232 604 876	182 857 148	195 250 399	213 761 732	188 416 306	190 622 794	965 591 385	3 073 517 698

Capital Expenditure

Directorates	July Actuals	August Actual	September Actual	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	10 000	-	-	10 000	-	-	40 000	60 000
Planning and Development	-	1 079 192	515 116	2 345 975	2 819 261	1 173 287	1 011 883	6 071 869	3 486 909	3 223 740	2 989 724	10 851 994	35 568 950
Infrastructure Services	1 065 772	6 080 080	22 458 523	22 771 852	27 027 145	27 635 111	23 224 132	40 553 705	36 614 740	34 895 554	24 299 050	204 151 463	470 777 128
Community and Protection Services	-	2 340 924	2 777 511	7 811 556	6 587 658	3 690 526	5 259 480	9 860 526	6 038 663	6 341 800	9 384 082	12 549 835	72 642 561
Corporate Services	-	1 863 780	684 901	4 857 730	8 471 783	5 450 000	5 921 539	5 575 000	6 625 000	6 100 000	4 573 982	11 695 061	61 818 776
Financial Services	-	-	-	1 000 000	-	417 088	-	-	1 797 088	-	-	954 177	4 168 353
Grand Total	1 065 772	11 363 975	26 436 051	38 787 113	44 905 847	38 376 012	35 417 034	62 061 100	54 572 400	50 561 094	41 246 838	240 242 531	645 035 768