STELLENBOSCH

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QUARTERLY BUDGET MONITORING REPORT

1st Quarter 2026/27



QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending September 2026 has been prepared in accordance with Section 52 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required quarterly 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 

Date: 14 October 2026

To Council

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required report on the implementation of the budget and the financial situation of Stellenbosch Municipality reflecting the particulars of the first quarter of the financial year 2026/27.

The submission of this report forms part of my general responsibilities as the Mayor of Stellenbosch Municipality. The purpose of the report serves to inform Council on the financial affairs of Stellenbosch Municipality and to enable Council to fulfil its oversight responsibility in this regard.

.....
Cllr Jeremy Fasser
Executive Mayor
Date: 14 October 2026

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1. Recommendations

These recommendations are linked to the responsibilities of the Mayor under Section 52 of the MFMA.

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

2. Executive Summary

2.1 Introduction

The mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by Section 52(d) of the Municipal Finance Management Act to submit a report on the implementation of the budget and the financial situation of the Municipality, to the Council within 30 days after end of each quarter.

This report is a summary of the main budget issues arising from the monitoring process. It compares the implementation of the budget to the commitments/promises made and contained in the Service Delivery and Budget Implementation Plan (SDBIP) and is intended to inform and enable the Council with a view of giving effect to Council's oversight responsibility.

2.2 Summary of 2026/27 budget progress / implementation

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

The above figures are explained in more detail throughout this report.

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%**

3. Operating Revenue

The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 1st Quarter of 2026/27.

Operating Revenue by Source

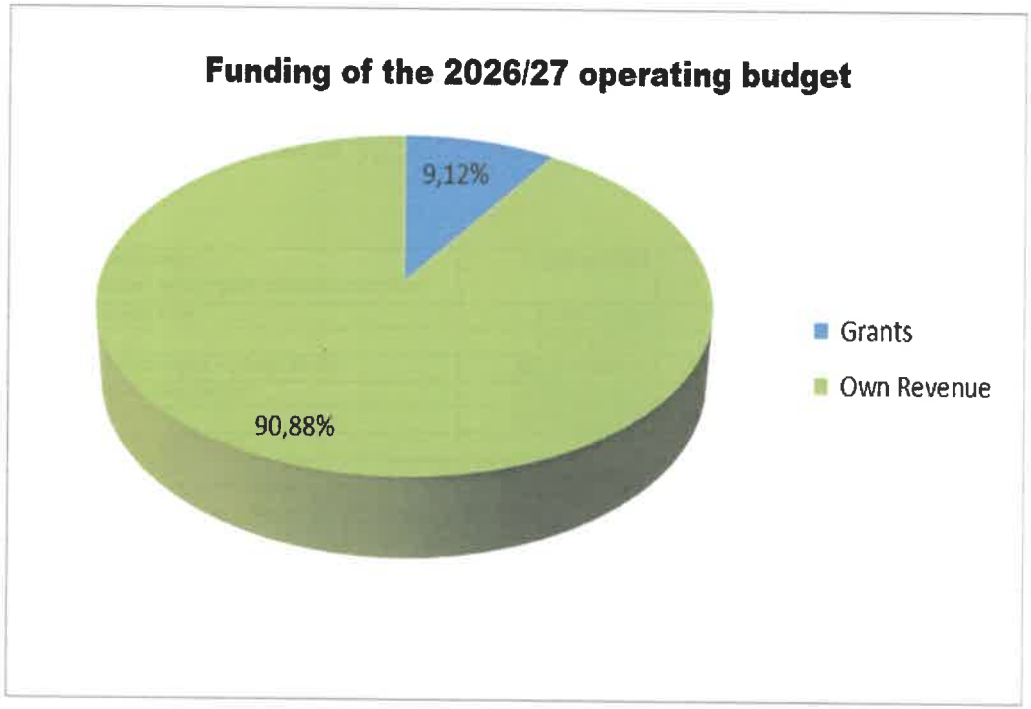
Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET	QUARTER 1 2026/27			QUARTER 1 2025/26		
			PLANNED	ACTUAL	VAR	PLANNED	ACTUAL	VAR
Exchange Revenue								
Service charges - Electricity	1 373 854 376,00	1 373 854 376,00	242 570 800	338 595 078	-40%	262 122 882	249 574 088	5%
Service charges - Water	224 650 659,00	224 650 659,00	48 000 400	41 156 122	14%	33 151 388	17 360 728	48%
Service charges - Waste Water Management	140 039 546,00	140 039 546,00	39 014 000	39 176 959	0%	30 703 601	38 730 768	-26%
Service charges - Waste management	124 856 855,00	124 856 855,00	34 201 900	38 794 238	-13%	33 440 077	34 594 652	-3%
Sale of Goods and Rendering of Services	34 220 204,00	34 220 204,00	8 432 487	8 915 302	-6%	5 258 766	9 201 659	-75%
Agency services	4 159 368,00	4 159 368,00	839 673	966 995	-15%	911 631	839 672	8%
Interest earned from Receivables	19 825 922,00	19 825 922,00	5 220 396	4 711 837	10%	4 712 837	5 430 191	-15%
Interest earned from Current and Non Current Asse	51 306 415,00	51 306 415,00	13 209 185	15 654 403	-19%	15 994 898	14 022 192	12%
Rental from Fixed Assets	14 961 962,00	14 961 962,00	1 207 697	2 627 553	-118%	2 646 635	2 878 494	-9%
Licence and permits	9 192 188,00	9 192 188,00	1 556 327	1 804 838	-16%	2 045 375	1 593 518	22%
Development Charges	51 138 679,00	51 138 679,00	1 228 042	30 604 744	-2392%	17 177 705	1 180 480	93%
Operational Revenue	11 054 437,00	11 054 437,00	1 079 512	2 397 212	-122%	656 414	2 191 376	-234%
Non-Exchange Revenue								
Property rates	616 977 073,00	616 977 073,00	148 370 466	214 456 733	-45%	193 480 867	200 530 275	-4%
Fines, penalties and forfeits	182 072 970,00	182 072 970,00	406 950	44 258 479	-10776%	22 746 062	46 982	100%
Transfer and subsidies - Operational	287 540 509,00	287 540 509,00	101 427 284	106 269 597	-5%	5 411 685	97 170 465	-1696%
Interest	3 586 839,00	3 586 839,00	1 007 946	1 233 460	-22%	933 078	1 007 946	-8%
Operational Revenue	3 465 237,00	3 465 237,00	900 000	1 813 272	-101%	1 069 440	1 611 230	-51%
Total Revenue (excluding capital transfers and contributions)	**3 152 903 239**	**3 152 903 239**	**648 673 065**	**893 436 823**	-38%	**632 463 341**	**677 964 716**	-7%

The collection rate as at 30 September 2026 is 92% and is below the National Treasury norm of 95%.

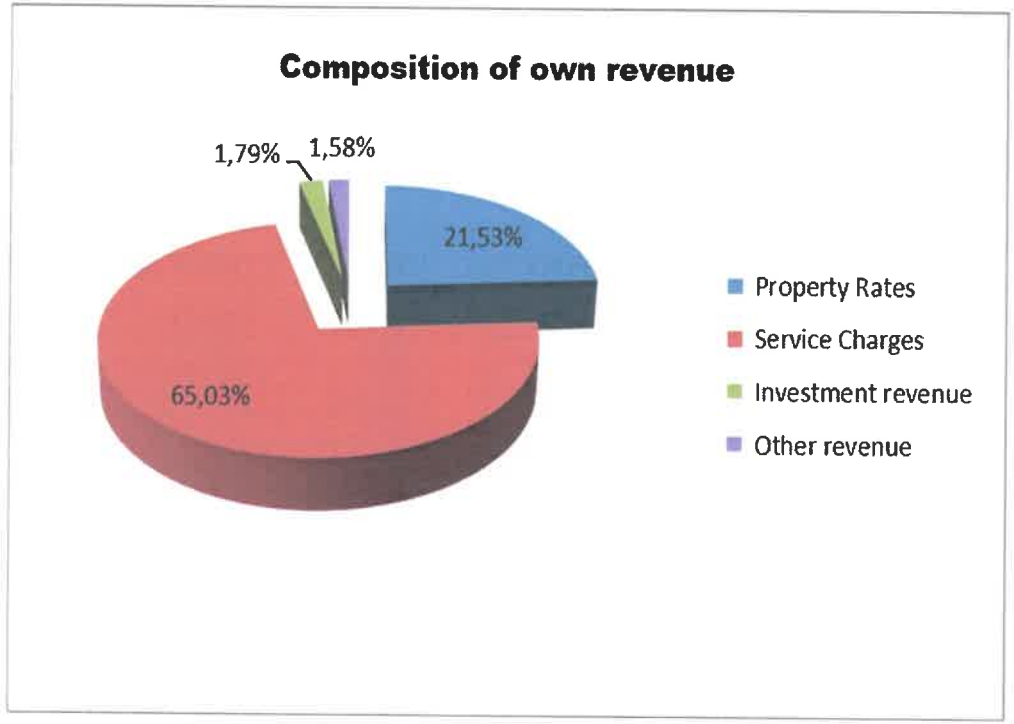
Kindly take note of the annual levies and new tariffs implementation from July 2026, which always have an impact on the payment rates from July till October.

NB: - The "year to date" actual for income refers to the total billed and earnings for the year and not actual receipts/collections.

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



Own revenue consists mainly of service charges at 65.03% of the R2 865 362 730 billion 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

1.1 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.

4. Operating Expenditure

The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 1st Quarter of 2026/27.

Operating Expenditure (Per Directorate):

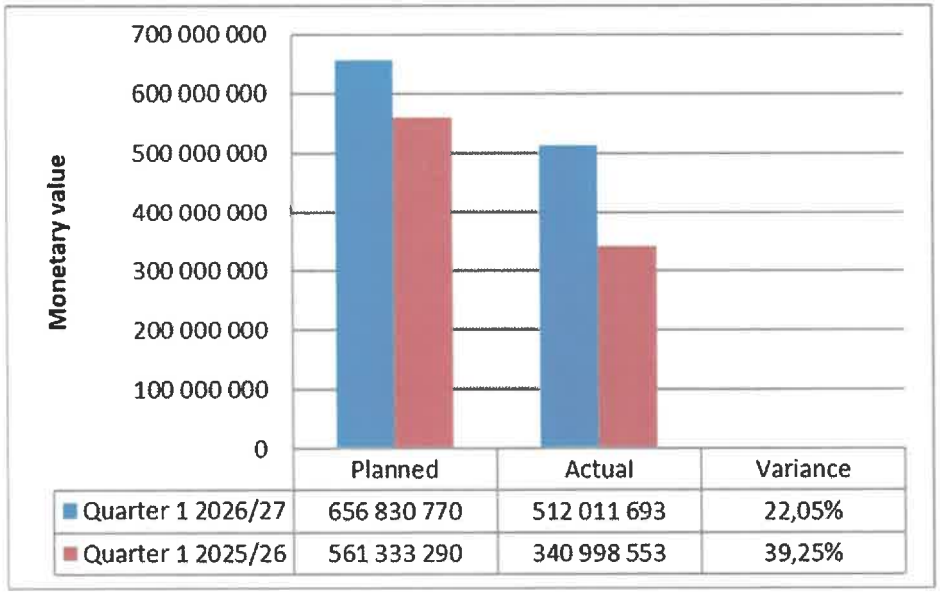
DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 1 2026/27		QUARTER 1 2025/26	
			PLANNED	ACTUALS	PLANNED	ACTUALS
Municipal Manager	23 095 608	23 095 608	4 600 397	4 656 258	4 791 438	622 165
Planning & Development	157 986 236	157 986 236	31 869 944	22 508 134	25 810 689	6 273 465
Infrastructure Services	1 853 970 868	1 853 970 868	435 997 349	308 785 973	362 277 096	237 476 397
Community and Protection Services	618 633 546	618 633 546	93 286 475	86 455 882	88 851 256	22 443 619
Corporate Services	258 096 358	258 096 358	45 938 475	50 819 454	40 165 479	16 526 104
Financial Services	161 735 160	161 735 160	45 138 130	38 785 992	39 437 332	57 656 803
TOTALS	**3 073 517 776**	**3 073 517 776**	**656 830 770**	**512 011 693**	**561 333 290**	**340 998 553**

During the first quarter of the financial year the directorates spent R512 011 693, 22.05% less than the planned expenditure. At the same period last year, the directorates spent R340 998 553, 39.25% less than the planned expenditure.

Operating Expenditure (Per Item):

The following table illustrates the actual operating expenditure per item against planned expenditure in the SDBIP for the 1st Quarter of 2026/27.

R thousand Expenditure	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Quarterly budget	Quarterly actual	Quarterly variance	Quarterly variance %
Employee related costs	783 788 311	783 788 311	174 385 876	184 565 157	10 179 281	6%	184 565 157	174 385 876	10 179 281	6%
Remuneration of councillors	28 973 093	28 973 093	6 755 735	7 243 281	487 546	7%	7 243 281	6 755 735	487 546	7%
Bulk purchases - electricity	962 638 212	962 638 212	163 649 729	287 430 280	123 780 551	43%	287 430 280	163 649 729	123 780 551	43%
Inventory consumed	130 898 104	130 898 104	13 096 877	23 683 735	10 586 858	45%	23 683 735	13 096 877	10 586 858	45%
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%	58 184 874	59 073 406	(888 532)	-2%
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%	45 559 447	41 600 399	3 959 048	9%
Transfers and subsidies	9 765 099	9 765 099	1 946 266	3 478 275	1 532 009	44%	3 478 275	1 946 266	1 532 009	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%	46 674 115	51 153 479	(4 479 364)	-10%
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%**	**656 830 770**	**512 012 392**	**144 818 378**	**22%**



	Planned	Actual	Variance
Quarter 1 2026/27	656 830 770	512 011 693	22,05%
Quarter 1 2025/26	561 333 290	340 998 553	39,25%

The year on year comparison for the first quarter is 77.95% actual spending rate of the planned operating budget for the financial year 2026/27, compared to a 60.75% actual spending rate for the same period in the previous financial year.

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:

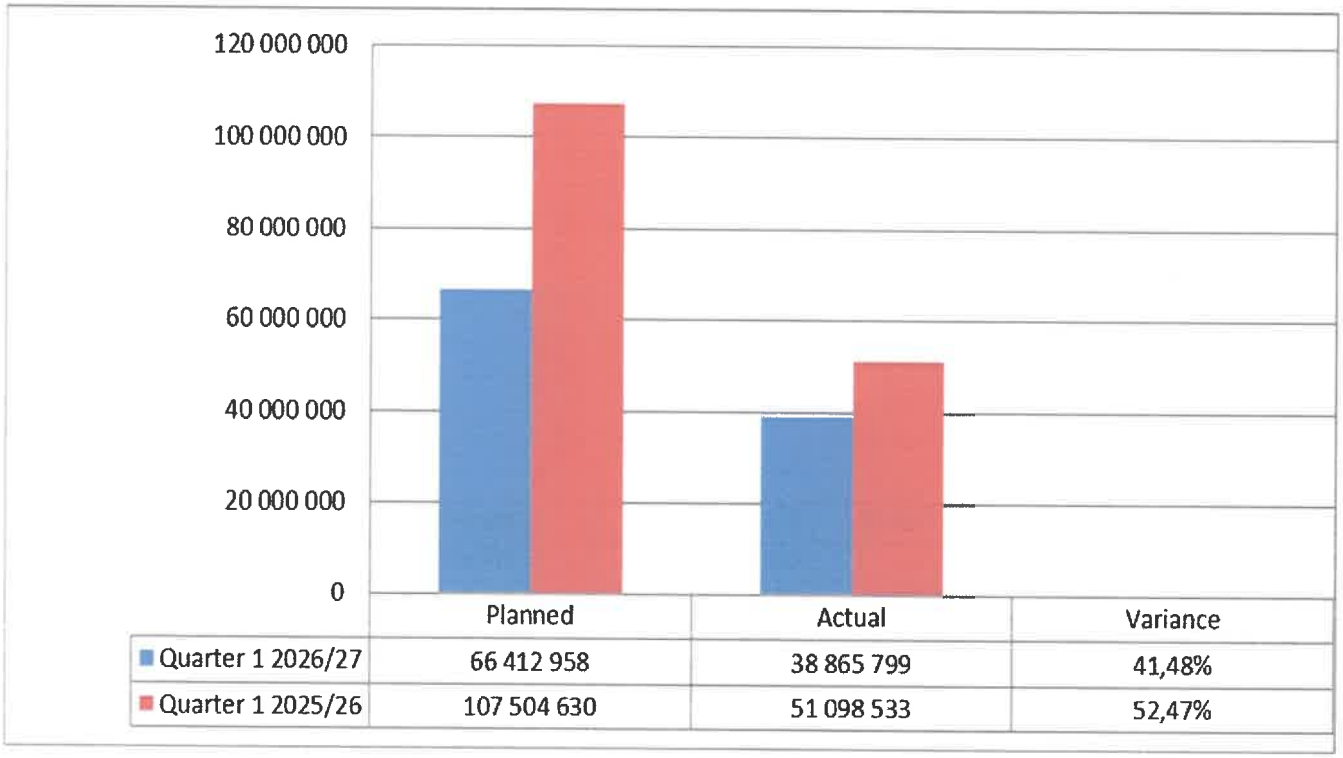
4.7.1 Expenditure: Operational Cost: External Computer Service: Software Licences

An overperformance of R5 770 209 was noted during the reporting period. All user departments elected for their software system licences to commence on 1 July 2026. 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

The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 1st Quarter of 2026/27.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 1 2026/27			QUARTER 1 2025/26		
			PLANNED	ACTUAL EXPENDITURE	VAR %	PLANNED	ACTUAL EXPENDITURE	VAR %
Municipal Manager	60 000	60 000	10 000	-	0%	40 000	-	-100%
Planning & Development	34 125 065	35 568 950	3 701 229	1 594 308	-57%	2 630 000	4 101 383	56%
Infrastructure Services	437 595 004	470 777 128	52 939 509	29 604 376	-44%	72 055 926	28 672 397	-60%
Corporate Services	52 100 000	61 818 776	4 873 502	2 548 681	-48%	9 788 210	1 307 474	-87%
Community and Protection Services	51 521 782	72 642 561	4 351 630	5 118 435	18%	22 940 494	15 939 330	-31%
Financial Services	3 900 000	4 168 353	537 088	-	-100%	50 000	1 077 949	2056%
TOTALS	**579 301 851**	**645 035 768**	**66 412 958**	**38 865 799**	**-41%**	**107 504 630**	**51 098 533**	**-52%**



	Planned	Actual	Variance
Quarter 1 2026/27	66 412 958	38 865 799	41,48%
Quarter 1 2025/26	107 504 630	51 098 533	52,47%

The year-on-year comparison at the end of the first quarter indicates that **R38 865 799** of the planned **R66 412 958** was spent during the first quarter of the **2026/27 financial year**, reflecting a **41.48% expenditure rate**.

In comparison, expenditure for the same period in the **previous financial year** amounted to **R51 098 533** out of a planned **R107 504 630**, resulting in a higher **spending rate of 52.47%**.

This represents a notable decrease in the rate of expenditure in the current financial year compared to the corresponding period of the previous year.

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 Calcatta 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.

6. Investments and Borrowings

6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2026	QUARTER 1		INTEREST CAPITALISED FOR THE QUARTER	INTEREST ACCRUED YTD	BALANCE YTD
						INVEST	WITHDRAWAL			
	ABSA BANK									
93-6748-9415	A#9415	CALL	7,200%		87 155 386			1 643 248	1 643 248	88 798 634
20-8213-6172	A#6172	12 MTHS	8,150%	10-Jul-26	107 949 041		- 108 150 000	200 959	200 959	0
20-8242-2286	A#2286	12 MTHS	8,350%	25-Mar-27	153 362 877			3 156 986	3 156 986	156 519 863
					348 467 304		**- 108 150 000**	**5 001 193**	**5 001 193**	**245 318 497**
	NEDBANK									
381123974/039	N#039	12 MTHS	8,135%	09-Jul-27		200 000 000		3 744 329	3 744 329	203 744 329
381123974/038	N#038	12 MTHS	8,085%	25-Jun-27	100 132 904			2 037 863	2 037 863	102 170 767
					100 132 904	**200 000 000**		**5 782 192**	**5 782 192**	**305 915 096**
	STANDARD BANK									
258489367-047	S#047	6 MNTHS	7,700%	21-Sep-26	122 506 192		- 124 582 027	2 075 836	2 075 836	0
'258489367-048	S#048	2 MNTHS	7,750%	23-Nov-26		150 000 000		254 795	254 795	150 254 795
					122 506 192	**150 000 000**	**- 124 582 027**	**2 330 630**	**2 330 630**	**150 254 795**
					571 106 399	**350 000 000**	**- 232 732 027**	**13 114 015**	**13 114 015**	**701 488 387**

6.2 Borrowings

Lending Institution	Balance 1/07/2026	Received Quarter 1	Interest Capitalised Quarter 1	Capital Repayments Quarter 1	Balance 30/09/2026	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**		

7. Allocations: Grant receipts and expenditure for the 1st Quarter of 2026/27

OPERATING & CAPITAL GRANTS	TOTAL 2026/27	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	QUARTER 1 ACTUAL RECEIPTS	QUARTER 1 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 30 September 2026
Unconditional Grant:Equitable Share	246 336 000	246 336 000			102 640 000	39 670 522	102 640 000	39 670 522	62 969 478
Grand Total (Unconditional Grants)	**246 336 000**	**246 336 000**			**102 640 000**	**39 670 522**	**102 640 000**	**39 670 522**	**62 969 478**
EPWP Integrated Grant for Municipalities	2 731 000	2 731 000			683 000	348 980	683 000	348 980	334 020
Local Government Financial Management Grant	1 800 000	1 800 000			1 800 000	84 641	1 800 000	84 641	1 715 360
Integrated Urban Development Grant	64 181 000	64 181 000			31 832 000	7 775 122	31 832 000	7 775 122	24 056 878
LGSETA Funding	295 366	295 366			-	102 139	-	102 139	-102 139
Community Development Workers Operational Support Grant	39 000	39 000			-	-	-	-	-
Community Library Service Grant	11 906 000	11 906 000			3 968 667	3 347 168	3 968 667	3 347 168	621 499
Human Settlements Development Grant	37 356 000	37 356 000		2 854 201	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces -	1 370 000	1 370 000		3 992 779	-	86 421	-	86 421	-86 421
Title Deeds Restoration Grant	779 000	779 000		125 284	-	55 680	-	55 680	-55 680
Integrated Transport Planning	656 000	656 000			-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	320 000	320 000			-	-	-	-	-
Cape Winelands District Municipality Grant	69 000	69 000			-	-	-	-	-
Khaya Lam Free Market Foundation	443 271		443 271		-	-	-	-	443 271
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
Municipal Disaster Response Grant	6 000 000	6 000 000			6 000 000	-	6 000 000	-	6 000 000
	128 945 637	**128 502 366**	**443 271**	**6 972 264**	**45 283 667**	**11 800 151**	**45 283 667**	**11 800 151**	**33 926 787**

8. Personnel Expenditure

In terms of Section 66 of the MFMA, all expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits must be reported to council.

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Quarter 1 Budget	Quarter 1 Actual	% Variance
Basic Salary and Wages	463 404 334	463 404 334	115 851 054	111 977 001	-3%	115 851 054	111 977 001	-3%
Bonus	37 869 643	37 869 643	9 467 400	2 001 923	-79%	9 467 400	2 001 923	-79%
Acting and Post Related Allowances	1 033 780	1 033 780	258 447	168 356	-35%	258 447	168 356	-35%
Non Structured	49 419 176	49 419 176	12 354 780	15 792 066	28%	12 354 780	15 792 066	28%
Standby Allowance	17 979 457	17 979 457	4 494 861	4 511 077	0%	4 494 861	4 511 077	0%
Travel or Motor Vehicle	15 553 278	15 553 278	3 888 321	3 367 084	-13%	3 888 321	3 367 084	-13%
Accommodation, Travel and Incidental	77 950	77 950	19 488	2 823	-86%	19 488	2 823	-86%
Bargaining Council	260 842	260 842	65 220	62 863	-4%	65 220	62 863	-4%
Cellular and Telephone	3 626 270	3 626 270	906 555	662 526	-27%	906 555	662 526	-27%
Current Service Cost	9 277 970	9 277 970	-	-	0%	-	-	0%
Essential User	994 063	994 063	248 517	194 945	-22%	248 517	194 945	-22%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 739 202	3 739 202	934 800	778 901	-17%	934 800	778 901	-17%
Group Life Insurance	6 995 931	6 995 931	1 748 970	2 263 468	29%	1 748 970	2 263 468	29%
Housing Benefits	3 918 978	3 918 978	979 710	761 011	-22%	979 710	761 011	-22%
Interest Cost	27 843 540	27 843 540	772 809	-	0%	772 809	-	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	36 977 523	36 977 523	9 244 368	9 250 578	0%	9 244 368	9 250 578	0%
Non-pensionable	296 113	296 113	74 028	8 699	-88%	74 028	8 699	-88%
Pension	78 835 025	78 835 025	19 708 743	18 799 376	-5%	19 708 743	18 799 376	-5%
Scarcity Allowance	1 840 992	1 840 992	460 248	320 532	-30%	460 248	320 532	-30%
Shift Additional Remuneration	5 589 804	5 589 804	1 397 448	2 000 173	43%	1 397 448	2 000 173	43%
Structured	3 133 741	3 133 741	783 435	751 774	-4%	783 435	751 774	-4%
Unemployment Insurance	3 623 803	3 623 803	905 955	710 701	-22%	905 955	710 701	-22%
Totals	**783 788 311**	**783 788 311**	**184 565 157**	**174 385 876**	**-6%**	**184 565 157**	**174 385 876**	**-6%**

The total employee-related cost expenditure incurred for the year amounted to R174 385 876, against a planned expenditure of R184 565 157, resulting in a year-to-date budget underspending of 6%.

9. Withdrawals

Consolidated Quarterly Report for period 01/07/2026 to 30/09/2026				
Date	**Payee**	**Amount in R'000**	**Description and Purpose (including section reference e.g. sec 11(f))**	**Authorised by (name)**
Monthly	Provincial Government Western Cape	8 358 564	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Director: Community and Protection Services
Monthly	VERSO Group Insurance and Sanlam Group Insurance	2 632 481	Group Insurance. S11(e) (ii)	Council
Ad Hoc	Investment Management	350 000 000	Investment in accordance with the Cash Management and Investment Policy. S11(h)	Accouting Officer (Municipal Manager)

10. Cost Containment Reporting

Measures	Cost Containment In - Year Report							
			Quarter 1			YTD		
	Original Budget	Amended Budget	Budget	Actual	Saving/ (Over spending)	Total YTD Budget	Total YTD Actual	Saving/ (Over spending)
Use of consultants	58 146 329	57 943 329	9 453 644	3 743 196	5 710 448	9 453 644	3 743 196	5 710 448
Vehicles used for political office -bearer	-	-	-	-	-	-	-	-
Accomodation, Travel and Incidental cos	17 838 998	17 864 898	4 370 957	3 804 305	566 652	4 370 957	3 804 305	566 652
Sponsorships, events and catering	15 033 029	16 281 029	3 097 968	3 265 761	- 167 793	3 097 968	3 265 761	- 167 793
Communication	17 411 436	17 411 436	2 799 773	2 033 280	766 493	2 799 773	2 033 280	766 493
Other related expenditure items	58 195 157	58 195 157	14 535 663	18 544 013	- 4 008 350	14 535 663	18 544 013	- 4 008 350
Grand Total	**166 624 949**	**167 695 849**	**34 258 005**	**31 390 556**	**2 867 449**	**34 258 005**	**31 390 556**	**2 867 449**

The largest year to date spending was noted for Other related expenditure items of which the largest component relates to Overtime: Non-Structured.

Item for report	Item longcode	Description	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	YTD		Saving/ (Overspending
					Budget	Actual		Total YTD Budget	Total YTD Actual	
Use of consultants	IE0030020010010000000000000000000000000(	Business and Advisory:Accounting and Auditing	-	-	-	-	-	-	-	-
	IE0030020010030000000000000000000000000(	Business and Advisory:Audit Committee	449 812	449 812	63 048	56 434	6 615	63 048	56 434	6 615
	IE0030020010050000000000000000000000000(	Business and Advisory:Business and Financial Manag	5 905 629	5 835 629	1 159 379	212 673	946 706	1 159 379	212 673	946 706
	IE0030020010060000000000000000000000000(	Business and Advisory:Commissions and Committees	-	-	-	-	-	-	-	-
	IE0030020010070000000000000000000000000(	Business and Advisory:Communications	-	-	-	-	-	-	-	-
	IE0030020010080000000000000000000000000(	Business and Advisory:Human Resources	114 444	111 444	-	5 670	- 5 670	-	5 670	- 5 670
	IE0030020010100000000000000000000000000(	Business and Advisory:Occupational Health and Safe	-	-	-	-	-	-	-	-
	IE0030020010110000000000000000000000000(	Business and Advisory:Organisational	123 780	123 780	-	-	-	-	-	-
	IE0030020010120000000000000000000000000(	Business and Advisory:Project Management	26 572 886	26 442 886	5 828 804	555 609	5 273 195	5 828 804	555 609	5 273 195
	IE0030020010130000000000000000000000000(	Business and Advisory:Research and Advisory	6 647 972	6 647 972	445 187	-	445 187	445 187	-	445 187
	IE0030020010140000000000000000000000000(	Business and Advisory:Qualification Verification	-	-	-	-	-	-	-	-
	IE0030020010150000000000000000000000000(	Business and Advisory:Quality Control	-	-	-	-	-	-	-	-
	IE0030020010160000000000000000000000000(	Business and Advisory:Valuer and Assessors	4 944 361	4 944 361	601 327	222 806	378 521	601 327	222 806	378 521
	IE0030020010170000000000000000000000000(	Business and Advisory:Forensic Investigators	1 111 957	1 111 957	8 000	4 000	4 000	8 000	4 000	4 000
	IE0030020020010000000000000000000000000(	Infrastructure and Planning:Architectural	-	-	-	-	-	-	-	-
	IE0030020020040040000000000000000000000(	Engineering:Civil	-	-	-	-	-	-	-	-
	IE0030020020040100000000000000000000000(	Engineering:Structural	-	-	-	-	-	-	-	-
	IE0030020020080000000000000000000000000(	Infrastructure and Planning:Land and Quantity Surv	-	-	-	-	-	-	-	-
	IE0030020030040000000000000000000000000(	Laboratory Services:Water	2 989 773	2 989 773	194 468	317 691	- 123 223	194 468	317 691	- 123 223
	IE0030020040010000000000000000000000000(	Legal Cost:Legal Advice and Litigation	8 795 923	8 795 923	1 148 187	2 368 313	- 1 220 126	1 148 187	2 368 313	- 1 220 126
	IE0030020040020000000000000000000000000(	Legal Cost:Issue of Summons	489 792	489 792	5 244	-	5 244	5 244	-	5 244
Vehicles used for political office - bearers	N/A	N/A	-	-	-	-	-	-	-	-

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2026

Item for report	Item longcode	Description	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	YTD		Saving/ (Overspending
					Budget	Actual		Total YTD Budget	Total YTD Actual	
Accomodation, Travel and Incidental	IE0050010010010050050000000000000000000	Allowance:Travel or Motor Vehicle	162 780	162 780	40 695	46 119	- 5 424	40 695	46 119	- 5 424
	IE0050010020010050050000000000000000000	Allowance:Travel or Motor Vehicle	348 347	348 347	87 087	75 000	12 087	87 087	75 000	12 087
	IE0050010020010050070000000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-
	IE0050010040010050050000000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050010070010050050000000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050010090010050070000000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-
	IE0050010100010050050000000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050010110010050050000000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050010140010050070000000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-
	IE0050010170010050050000000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-
	IE0050020010050010000000000000000000000	Allowances:Accommodation, Travel and Incidental	56 706	56 706	14 178	2 823	11 355	14 178	2 823	11 355
	IE0050020010050060000000000000000000000	Allowances:Travel or Motor Vehicle	14 797 599	14 797 599	3 699 402	3 230 964	468 438	3 699 402	3 230 964	468 438
	IE0080010010030000000000000000000000000	Allowances and Service Related Benefits:Travelling	222 978	222 978	55 746	45 000	10 746	55 746	45 000	10 746
	IE0080020010030000000000000000000000000	Allowances and Service Related Benefits:Travelling	22 265	22 265	5 565	41 989	- 36 424	5 565	41 989	- 36 424
	IE0080030010030000000000000000000000000	Allowances and Service Related Benefits:Travelling	222 978	222 978	55 746	45 000	10 746	55 746	45 000	10 746
	IE0080040010030000000000000000000000000	Allowances and Service Related Benefits:Travelling	-	-	-	-	-	-	-	-
	IE0080050010030000000000000000000000000	Allowances and Service Related Benefits:Travelling	200 395	200 395	50 100	107 500	- 57 400	50 100	107 500	- 57 400
	IE0080060010030000000000000000000000000	Allowances and Service Related Benefits:Travelling	223 434	223 434	55 860	59 889	- 4 029	55 860	59 889	- 4 029
	IE0100390000000000000000000000000000000	Travel Agency and Visa's	61 444	61 444	-	-	-	-	-	-
	IE0100570010010000000000000000000000000	Travel and Subsistence:Domestic:Accommodation	559 669	554 069	115 344	33 010	82 334	115 344	33 010	82 334
	IE0100570010020000000000000000000000000	Travel and Subsistence:Domestic:Daily Allowance	249 857	249 857	48 855	56 478	- 7 623	48 855	56 478	- 7 623
	IE0100570010030000000000000000000000000	Travel and Subsistence:Domestic:Food and Beverage (Served	409 237	409 237	66 612	60 125	6 487	66 612	60 125	6 487
	IE0100570010040000000000000000000000000	Travel and Subsistence:Domestic:Incidental Cost	18 050	18 050	856	407	449	856	407	449
	IE0100570010050010000000000000000000000	Travel and Subsistence:Domestic:Transport without Operator:(	31 981	53 481	21 500	-	21 500	21 500	-	21 500
	IE0100570010060010000000000000000000000	Travel and Subsistence:Domestic:Transport with Operator:Oth	14 892	14 892	-	-	-	-	-	-
	IE0100570010060020010000000000000000000	Travel and Subsistence:Domestic:Transport with Operator:Pub	236 386	246 386	53 411	-	53 411	53 411	-	53 411
Sponsorships, events and catering	IE0030030100000000000000000000000000000	Contractors:Catering Services	2 111 560	2 469 560	408 221	760 121	- 351 900	408 221	760 121	- 351 900
	IE0030010060000000000000000000000000000	Outsourced Services:Catering Services	-	-	-	-	-	-	-	-
	IE0100020050000000000000000000000000000	Advertising, Publicity and Marketing:Gifts and Pro	491 258	541 258	177 747	32 886	144 861	177 747	32 886	144 861
	IE0030030140000000000000000000000000000	Contractors:Event Promoters	12 430 211	13 270 211	2 512 000	2 472 754	39 246	2 512 000	2 472 754	39 246
Communication	IE0100150010000000000000000000000000000	Communication:Cellular Contract (Subscription and	2 987 239	2 987 239	522 784	391 152	131 632	522 784	391 152	131 632
	IE0100150020000000000000000000000000000	Communication:Licences (Radio and Television)	-	-	-	-	-	-	-	-
	IE0100150040000000000000000000000000000	Communication:Radio and TV Transmissions	4 801 040	4 801 040	1 051 133	725 364	325 769	1 051 133	725 364	325 769
	IE0100150030000000000000000000000000000	Communication:Postage/Stamps/Franking Machines	2 484 435	2 484 435	203 919	312 739	- 108 820	203 919	312 739	- 108 820
	IE0100150070000000000000000000000000000	Communication:SMS Bulk Message Service	242 000	242 000	-	-	-	-	-	-
	IE0100150090000000000000000000000000000	Communication:Telemetric Systems	-	-	-	-	-	-	-	-
	IE0050020010050030000000000000000000000	Allowances:Cellular and Telephone	3 421 545	3 421 545	855 378	604 026	251 352	855 378	604 026	251 352
	IE0100150080000000000000000000000000000	Communication:Telephone, Fax, Telegraph and Telex	3 475 177	3 475 177	166 559	-	166 559	166 559	-	166 559
Other related expenditure items	IE0100230030000000000000000000000000000	Entertainment:Senior Management	31 212	31 212	-	-	-	-	-	-
	IE0100230020000000000000000000000000000	Entertainment:Total for All Other Councillors	-	-	-	-	-	-	-	-
	IE0100230010000000000000000000000000000	Entertainment:Executive Mayor	21 224	21 224	-	-	-	-	-	-
	IE0100230040000000000000000000000000000	Entertainment:Deputy Executive Mayor	-	-	-	-	-	-	-	-
	IE0100230050000000000000000000000000000	Entertainment:Speaker	-	-	-	-	-	-	-	-
	IE0100230060000000000000000000000000000	Entertainment:Chief Whip	-	-	-	-	-	-	-	-
	IE0100230070000000000000000000000000000	Entertainment:Executive Committee	-	-	-	-	-	-	-	-
	IE0100230080000000000000000000000000000	Entertainment:Section 79 committee chairperson	-	-	-	-	-	-	-	-
	IE0050020010050090120020000000000000000	Overtime:Non Structured	49 419 176	49 419 176	12 354 780	15 792 066	- 3 437 286	12 354 780	15 792 066	- 3 437 286
	IE0050020010050090120040000000000000000	Overtime:Shift Additional Remuneration	5 589 804	5 589 804	1 397 448	2 000 173	- 602 725	1 397 448	2 000 173	- 602 725
	IE0050020010050090120030000000000000000	Overtime:Structured	3 133 741	3 133 741	783 435	751 774	31 661	783 435	751 774	31 661
Grand Total			**166 624 949**	**167 695 849**	**34 258 005**	**31 390 556**	**2 867 449**	**34 258 005**	**31 390 556**	**2 867 449**

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

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 - 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	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

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

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**	**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 standard classifications which are the Government Finance Statistics Functions and Sub-functions. The main functions are Governance and Administration; Community and public safety; Economic and environmental services; and Trading services.

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) - Q1 First Quarter

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	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 Development; Infrastructure Services; Community and Protection 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) - Q1 First Quarter

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	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		–	–	–	–	–	–	–	–	–
Development 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)		**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 &		**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 attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**195 779**	**159 130**	**159 130**	**(94 292)**	**389 614**	**9 725**	**379 889**	**3906%**	**159 130**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
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**

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

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	–	–	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 Corporatons, 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**

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

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description R thousands	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		727 898	488 345	422 611	901 202	422 611
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		253 052	317 731	317 731	271 479	317 731
Receivables from non-exchange transactions		98 273	106 409	106 409	155 072	106 409
Current portion of non-current receivables		–	–	–	–	–
Inventory		66 085	43 664	42 992	77 353	42 992
VAT Receivable		234 475	10 214	10 214	316 664	10 214
Other current assets		5 181	56 258	56 258	(12 195)	56 258
Total current assets		**1 384 964**	**1 022 621**	**956 215**	**1 709 573**	**956 215**
Non current assets						
Investments		–	–	–	–	–
Investment property		415 494	415 554	415 554	415 392	415 554
Property, plant and equipment		6 420 723	6 526 878	6 591 362	6 390 968	6 591 362
Biological assets		2 800	2 800	2 800	2 800	2 800
Living resources		–	870	2 120	–	2 120
Heritage assets		1 313	1 313	1 313	1 313	1 313
Intangible assets		4 328	4 226	4 226	4 311	4 226
Trade and other receivables from exchange transactions		4 031	8 304	8 304	4 031	8 304
Non-current receivables from non-exchange transactions		(138)	17	17	396	17
Other non-current assets		91 040	–	–	91 040	–
Total non current assets		**6 939 591**	**6 959 961**	**7 025 695**	**6 910 251**	**7 025 695**
TOTAL ASSETS		**8 324 555**	**7 982 582**	**7 981 910**	**8 619 825**	**7 981 910**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		74 152	71 571	71 571	74 152	71 571
Consumer deposits		28 015	25 395	25 395	28 752	25 395
Trade and other payables from exchange transactions		422 865	297 146	296 473	209 892	296 473
Trade and other payables from non-exchange transactions		22 151	71 536	71 536	55 618	71 536
Provision		55 884	60 602	60 602	55 119	60 602
VAT Payable		220 916	22 170	22 170	319 476	22 170
Other current liabilities		732	20 713	20 713	12 172	20 713
Total current liabilities		**824 714**	**569 132**	**568 459**	**755 182**	**568 459**
Non current liabilities						
Financial liabilities		566 845	566 639	566 639	566 845	566 639
Provision		207 668	158 484	158 484	205 320	158 484
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 865	252 356	252 356	263 878	252 356
Total non current liabilities		**804 378**	**977 478**	**977 478**	**1 036 043**	**977 478**
TOTAL LIABILITIES		**1 629 092**	**1 546 610**	**1 545 938**	**1 791 225**	**1 545 938**
NET ASSETS	2	**6 695 463**	**6 435 972**	**6 435 972**	**6 828 600**	**6 435 972**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6 040 484	6 047 356	6 047 356	5 776 020	6 047 356
Reserves and funds		398 502	388 616	388 616	398 502	388 616
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**6 438 986**	**6 435 972**	**6 435 972**	**6 174 522**	**6 435 972**

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		1 116 817	615 837	615 837	128 233	398 899	200 147	198 752	99%	615 837
Service charges		1 377 283	2 093 191	2 093 191	181 034	412 485	406 778	5 708	1%	2 093 191
Other revenue		73 241	198 389	208 249	10 347	19 519	26 660	(7 141)	-27%	208 249
Transfers and Subsidies - Operational		13 189	287 245	287 245	1 800	2 484	101 427	(98 943)	-98%	287 245
Transfers and Subsidies - Capital		91 862	79 745	79 745	1 000	1 000	19 686	(18 686)	-95%	79 745
Interest		–	51 306	51 306	–	–	13 209	(13 209)	-100%	51 306
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(1 875 631)	(2 770 959)	(2 770 959)	(37 975)	(444 821)	(650 563)	(205 742)	32%	(2 770 959)
Finance charges		–	(63 458)	(63 458)	–	–	–	–	–	(63 458)
Transfers and Subsidies		–	(9 765)	(9 765)	–	–	(3 478)	(3 478)	100%	(9 765)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**796 761**	**481 531**	**491 391**	**284 439**	**389 566**	**113 866**	**(275 700)**	**-242%**	**491 391**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables										–
Decrease (increase) in non-current investments										–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(520 173)	(666 197)	(741 791)	(25 962)	(120 552)	(66 889)	53 663	-80%	(741 791)
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(520 173)**	**(666 197)**	**(741 791)**	**(25 962)**	**(120 552)**	**(66 889)**	**53 663**	**-80%**	**(741 791)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		(198 019)	186 966	186 966	–	–	–	–	–	186 966
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		(41 633)	(63 458)	(63 458)	–	–	–	–	–	(63 458)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(239 652)**	**123 508**	**123 508**	**–**	**–**	**–**	**–**	**–**	**123 508**
NET INCREASE/ (DECREASE) IN CASH HELD		**36 936**	**(61 158)**	**(126 892)**	**258 477**	**269 015**	**46 977**			**(126 892)**
Cash/cash equivalents at the year begin:		**1 760 119**	**549 503**	**549 503**		**2 370 394**	**549 503**			**2 370 394**
Cash/cash equivalents at the year end:		**1 797 056**	**488 345**	**422 611**		**2 639 409**	**596 480**			**2 243 502**

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC2: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC2 Monthly Budget Statement - aged debtors - Q1 First Quarter

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 Debtors	Impairment - Bad Debts i.t.o Council Policy
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	37 135	–	–
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	2 445	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	1 055	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 - Q1 First Quarter

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	11 586	–	–	–	–	–	–	–	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

Investments

Supporting Table SC16: Investment Particulars by maturity

WC024 Stellenbosch - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	1	Yrs/Months												
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**

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

WC024 Stellenbosch - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - Q1 First Quarter

Description	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
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 [Sched		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	242 804	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

Supporting Table SC19: Monthly Budget Statement – transfers and grant expenditure

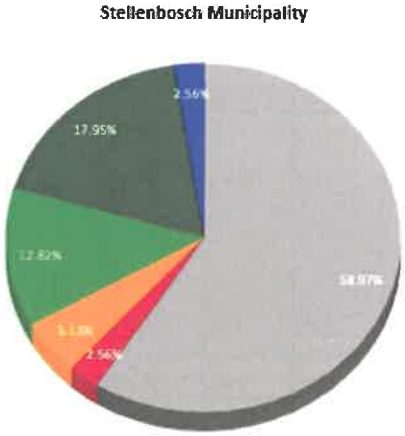
WC024 Stellenbosch - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - Q1 First Quarter

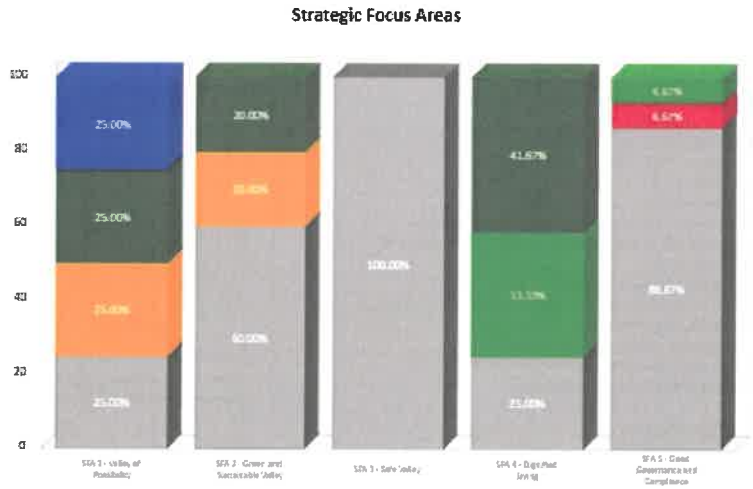
Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
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 [Schedu		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

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2026/27, Q1 (01 July – 30 September 2026)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 1st Quarter **(01 July – 30 September 2026)** of the 2026/27 financial year.





Stellenbosch Municipality		Municipal Strategic Focus Areas (SFAs)				
		SFA 1 - Valley of Possibility	SFA 2 - Green and Sustainable Valley	SFA 3 - Safe Valley	SFA 4 - Dignified Living	SFA 5 - Good Governance and Compliance
KPI Not Yet Measured	23 (58.97%)	1 (25%)	3 (60%)	3 (100%)	3 (25%)	13 (86.67%)
KPI Not Met	1 (2.56%)	-	-	-	-	1 (6.67%)
KPI Almost Met	2 (5.13%)	1 (25%)	1 (20%)	-	-	-
KPI Met	5 (12.82%)	-	-	-	4 (33.33%)	1 (6.67%)
KPI Well Met	7 (17.95%)	1 (25%)	1 (20%)	-	5 (41.67%)	-
KPI Extremely Well Met	1 (2.56%)	1 (25%)	-	-	-	-
Total:	39	4	5	3	12	15
	100%	10.26%	12.82%	7.69%	30.77%	38.46%

Table: 1 Overall performance for Quarter 1 (01 July – 30 September 2026) per SFA

13. ACTUAL PERFORMANCE AND CORRECTIVE MEASURES TO BE IMPLEMENTED

13.1 SFA 1 - Valley of Possibility

SFA 1 - Valley of Possibility											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026					
						Target	Actual	R	Performance Comment	Corrective Measures	
TL199	KPI003	The number of jobs created through the municipality's local economic development initiatives including capital projects (NKPI Proxy - MSA, Reg. S10(d))	Number of job opportunities created through the municipality's local economic development initiatives including capital projects by 30 June	1 100	1 100	664	633	O	The planned target was marginally underachieved, with 633 jobs created against a target of 664, representing a shortfall of 31 jobs (approximately 4.7%). The underperformance was primarily attributable to a change in the scope of a major project, which affected the number of job opportunities generated during the reporting period.	The recruitment for additional Expanded Public Works Programme (EPWP) opportunities is underway following the placement of an advertisement for Traffic Warden and Peace Officer positions, which will close on 19 October 2026. The appointment and onboarding of successful applicants are expected to contribute to recovering the shortfall and achieving the annual target in Quarter 2. The municipality will monitor this key performance indicator (KPI) to ensure that the additional opportunities are reflected in Quarter 2.
TL200	KPI004	Submission of Land-use applications to the Municipal Planning Tribunal (MPT) within 120 days from the conclusion of the administrative processing of the application	Percentage of Land-use applications submitted to the MPT within 120 days from the conclusion of the administrative processing of the application	80%	80%	80%	100%	G2	1 / 1 x 100 = 100%.		
TL201	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMEs	12	12	3	37	B	The performance target for the first quarter was markedly surpassed, with 37 training opportunities provided compared to a target of 3, indicating an excess of 34 opportunities. This achievement was	No immediate corrective measure is required, as the quarterly target was exceeded, other than adjusting the key performance indicator (KPI) target upward. This adjustment will be reflected	

SFA 1 - Valley of Possibility											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026					
						Target	Actual	R	Performance Comment	Corrective Measures	
									mainly due to a strategic partnership with the Start-Up Tribe, which enabled the provision of additional training opportunities for entrepreneurs and Small, Medium, and Micro Enterprises (SMMEs). The collaboration extended the municipality's training capacity beyond the originally planned quarterly output. The overachievement reflects additional service delivery through strategic collaboration rather than poor planning or inadequate target setting.	in the revised Service Delivery and Budget Implementation Plan 2026/27 (SDBIP) for consideration by the Council by 28 February 2027. The municipality will continue to monitor training outputs delivered through the strategic partnership with the Start-Up Tribe and assess the sustainability of these results. Should the partnership continue to generate significantly higher outputs, the annual target for this KPI, in the outer years, will also be reviewed through the appropriate performance planning processes to ensure that future targets are realistic, evidence-based and reflective of anticipated service delivery.
TL202	KPI007	Submission of the revised Housing Pipeline (document) to the MayCo	Number of revised Housing Pipelines (document) submitted to the MayCo by 31 May	1	1	0	0	NA			

Summary of Results: SFA 1 - Valley of Possibility

NA	KPI Not Yet Measured	1
R	KPI Not Met	0
O	KPI Almost Met	1
G	KPI Met	0
G2	KPI Well Met	1
B	KPI Extremely Well Met	0
Total KPIs		**4**

13.2 SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026					
						Target	Actual	R	Performance Comment	Corrective Measures	
TL205	KPI019	Conduct an external audit of the Stellenbosch Municipal Waste Disposal Facilities	Number of external audits of the Stellenbosch Municipal Waste Disposal Facilities conducted by 30 June	1	1	0	0	NA			
TL206	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	0	0	NA			
TL207	KPI014	Process building plan applications of <500sqm within 30 days after the date of receipt	Percentage of building plan applications of <500sqm processed within 30 days after the date of receipt	75%	75%	75%	67.76%	O	349 / 515 x 100 = 67.76%. The performance target was not achieved owing to human resource capacity constraints and a failure of internal building development management systems.	The revised organogram for the Section: Building Development Management was approved by the Council in August 2026, and the needed additional posts have been created in the newly approved organogram. What remains now is to fund some of the critical new vacancies created and to fill the positions. Moreover, the Section: Building Development Management will reflect internally and rectify deficiencies within its internal management systems. These internal management systems will be revised by 30 November 2026 to facilitate the effective management of workflow for timely intervention.
TL208	KP022	Wastewater quality measured ito the Department of Water and	Percentage of wastewater quality compliance as per the analysis	70%	70%	70%	73%	G2	July 2026, 72%; August 2026, 77%; and September 2026, 70%		

SFA 2 - Green and Sustainable Valley										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
		Sanitation's License Conditions for physical and micro parameters	certificate, measured quarterly						Average 73%	
TL209	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	0%	0%	NA		

Summary of Results: SFA 2 - Green and Sustainable Valley

NA	KPI Not Yet Measured	3
R	KPI Not Met	0
O	KPI Almost Met	1
G	KPI Met	0
G2	KPI Well Met	1
B	KPI Extremely Well Met	0
Total KPIs		**5**

13.3 SFA 3 - Safe Valley

SFA 3 - Safe Valley						01 July – 30 September 2026				
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
TL210	KPI024	Submission of the revised Disaster Management Plan to the Municipal Manager	Number of revised Disaster Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	NA		
TL211	KPI025	Submission of the revised Safety and Security Plan to the Municipal Manager	Number of revised Safety and Security Plans submitted to the Municipal Manager by 30 April	1	1	0	0	NA		
TL212	KPI026	Submission of the revised Traffic Management Plan to the Municipal Manager	Number of revised Traffic Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	NA		

Summary of Results: SFA 3 - Safe Valley

NA	KPI Not Yet Measured	3
R	KPI Not Met	0
O	KPI Almost Met	0
G	KPI Met	0
G2	KPI Well Met	0
B	KPI Extremely Well Met	0
Total KPIs		3

13.4 SFA 4 - Dignified Living

SFA 4 - Dignified Living											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026					
						Target	Actual	R	Performance Comment	Corrective Measures	
TL213	KPI028	Provision of waterborne toilet facilities in informal settlements as identified by the Department: Integrated Human Settlements	Number of waterborne toilet facilities provided in Informal settlements as identified by the Department: Integrated Human Settlements by 30 June	20	20	0	0	NA			
TL214	KPI032	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic water, measured quarterly	100%	100%	100%	100%	G	6 150 / 6 150 x 100 = 100%		
TL215	KPI029	Limit unaccounted electricity to less than 9% annually {(Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold (incl. Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) x 100}	Percentage of average electricity losses, measured by 30 June	9%	9%	0%	0%	NA			
TL216	KPI030	Water quality measured quarterly ito the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	90%	90%	90%	96.80%	G2	July 2026, 96.90%; August 2026, 96.60%; and September 2026, 97% Average 96.80%		
TL217	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	25%	25%	0%	0%	NA			
TL218	KPI033	Registered indigent formal households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic electricity provided by the municipality, measured quarterly	100%	100%	100%	100%	G	6 150 / 6 150 x 100 = 100%		
TL219	KPI034	Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic refuse removal, measured quarterly	100%	100%	100%	100%	G	6 150 / 6 150 x 100 = 100%		

SFA 4 - Dignified Living										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
TL220	KPI035	Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b)	Percentage of registered indigent formal households with access to free basic sanitation, measured quarterly	100%	100%	100%	100%	G	6 150 / 6 150 x 100 = 100%	
TL221	KPI036	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	28 000	28 000	28 000	28 925	G2	28 925 formal households have access to water services either through bulk or private / own services.	
TL222	KPI037	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	28 000	28 000	28 000	28 925	G2	28 925 formal households have access to electricity services either through bulk or private / own services.	
TL223	KPI038	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to refuse removal, measured quarterly	28 000	28 000	28 000	28 925	G2	28 925 formal households have access to refuse services either through bulk or private / own services.	
TL224	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	28 000	28 000	28 000	28 925	G2	28 925 formal households have access to sanitation services either through bulk or private / own services.	

Summary of Results: SFA 4 - Dignified Living

NA	KPI Not Yet Measured	3
R	KPI Not Met	0
O	KPI Almost Met	0
G	KPI Met	4
G2	KPI Well Met	5
B	KPI Extremely Well Met	0
Total KPIs		12

13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
TL195	KPI044	Employment equity appointments made within the financial year in the three highest levels of management	Percentage of employment equity appointments made within the financial year in the three highest levels of management, measured by 30 June	50%	50%	0%	0%	NA		
TL196	KPI049	Submission of the Auditor General of South Africa (AGSA) Audit Action Plan (AAP) to the Audit and Performance Audit Committee (APAC)	Number of AGSA Audit Action Plans submitted to the APAC by 31 March	1	1	0	0	NA		
TL197	KPI053	Submission of the draft Integrated Development Plan (IDP) to the Council	Number of draft IDPs submitted to the Council by 31 March	1	1	0	0	NA		
TL204	KPI060	Submission of the updated Comprehensive Integrated Transport Plan (CITP) 2023 - 2028 to the Municipal Manager	Number of updated CITPs 2023 - 2028 submitted to the Municipal Manager by 30 June	1	1	0	0	NA		
TL225	KPI042	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii))	Cost coverage as at 30 June annually [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation)	2	2	0	0	NA		
TL226	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	NA		

SFA 5 - Good Governance and Compliance											
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026					
						Target	Actual	R	Performance Comment	Corrective Measures	
TL227	KPI040	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	Percentage of the approved Capital Budget for the municipality actually spent by 30 June	90%	90%	10%	6.03%	R	R38 865 799 / R645 035 768 x 100 = 6.03%	The municipality will closely monitor expenditure trends, accelerate procurement and project implementation processes, and enforce monthly expenditure reviews to ensure that spending aligns with the approved budget by year-end.	
TL228	KPI045	The percentage of the payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))	Percentage of the municipality's payroll budget spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x 100), measured by 30 June	0.20%	0.20%	0%	0%	NA			
TL229	KPI046	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i))	Debt coverage ratio ((Total operating revenue - operating grants received) / (Debt service payments due within the year)) measured by 30 June	15%	15%	0%	0%	NA			
TL230	KPI047	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	0%	0%	NA			
TL231	KPI054	Submission of the IDP / Budget / SDF time schedule (process plan) to the Council	Number of IDP / Budget / SDF time schedules (process plan) submitted to the Council by 31 August	1	1	1	1	G	The IDP / Budget / SDF time schedule (process plan) was submitted to the Council for consideration on 25 August 2026.		
TL232	KPI051	Submission of the revised Information and Communication Technology (ICT) Backup Disaster Recovery Plan to the ICT Steering Committee	Number of revised ICT Backup Disaster Recovery Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	NA			

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
TL233	KPI052	Submission of the revised Strategic ICT Plan to the ICT Steering Committee	Number of revised Strategic ICT Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	NA		
TL234	KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)	Number of revised RBAPs submitted to the APAC by 30 June	1	1	0	0	NA		
TL235	KPI050	Submission of the revised Strategic Risk Register (SRR) to the Ethics, Risk, and Fraud Management Committee	Number of revised SRRs submitted to the Ethics, Risk, and Fraud Management Committee by 30 June	1	1	0	0	NA		

Summary of Results: SFA 5 - Good Governance and Compliance

NA	KPI Not Yet Measured	13
R	KPI Not Met	1
O	KPI Almost Met	0
G	KPI Met	1
G2	KPI Well Met	0
B	KPI Extremely Well Met	0
Total KPIs		15

14. STRATEGIC PERFORMANCE CONCLUSION

(a) Out of the 39 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2026/27, 23 were not measured during quarter 1 (01 July – 30 September 2026). 03 of the measured KPIs were not achieved, 05 were met, and 07 were well met.

Summary of Results: Strategic Focus Areas 1 – 5

NA	KPI Not Yet Measured	23
R	KPI Not Met	1
O	KPI Almost Met	2
G	KPI Met	5
G2	KPI Well Met	7
B	KPI Extremely Well Met	1
Total KPIs		**39**