



STELLENBOSCH

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QUARTERLY BUDGET MONITORING REPORT

2nd Quarter 2025/26



QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending December 2025 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 December 2025.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

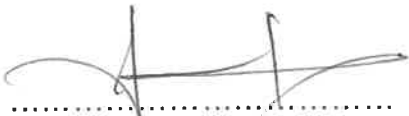
Signature  _____

Date: 28 January 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 second quarter of the financial year 2025/26.

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.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, positioned above a dotted line.

Cllr Jeremy Fasser
Executive Mayor

Date: 28 January 2026

Table of Contents

1. Recommendations	5
2. Executive Summary	6
3. Operating Revenue	7
4. Operating Expenditure	11
5. Capital Expenditure	19
6. Investments and Borrowings	25
7. Allocations and grant receipts and expenditure for the 2nd quarter of 2025/26	27
8. Personnel Expenditure	28
9. Withdrawals	29
10. Cost containment reporting	30
11. Quarterly Budget Statements	33
12. Top Layer Service Delivery and Budget Implementation Plan (SDBIP)	44
13. Actual Strategic Performance and Corrective Measures that will be implemented	45
14. Strategic performance conclusion	56

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 2025/26 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	642 490 175	2 741 080 854	2 869 321 198
Adjustment Budget	677 608 824	2 748 524 997	2 876 765 341
Plan to Date (SDBIP)	314 208 933	1 164 609 567	1 217 427 908
Actual	171 850 247	1 092 977 616	1 358 048 280
Variance to SDBIP	(142 358 686)	(71 631 951)	140 620 372
Year to date % Variance to SDBIP	-45,31%	-6,15%	11,55%

3. Operating Revenue

The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 2nd Quarter of 2025/26.

Operating Revenue by Source

Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET
Exchange Revenue		
Service charges - Electricity	1 215 948 763,00	1 215 948 763,00
Service charges - Water	201 453 009,00	201 453 009,00
Service charges - Waste Water Management	132 112 779,00	132 112 779,00
Service charges - Waste management	112 789 486,00	112 789 486,00
Sale of Goods and Rendering of Services	25 590 670,00	25 590 670,00
Agency services	3 961 303,00	3 961 303,00
Interest earned from Receivables	18 972 172,00	18 972 172,00
Interest earned from Current and Non Current Assets	63 979 577,00	63 979 577,00
Rental from Fixed Assets	14 249 488,00	14 249 488,00
Licence and permits	8 754 465,00	8 754 465,00
Operational Revenue	59 231 238,00	59 231 238,00
Non-Exchange Revenue		
Property rates	571 650 678,00	571 650 678,00
Fines, penalties and forfeits	173 402 829,00	173 402 829,00
Transfer and subsidies - Operational	260 585 383,00	268 029 526,00
Interest	3 425 825,00	3 425 825,00
Operational Revenue	3 213 533,00	3 213 533,00
Total Revenue (excluding capital transfers and contributions)	2 869 321 198	2 876 765 341

QUARTER 2 2025/26			
PLANNED	ACTUAL	VAR	
215 114 009	248 728 925	-16%	
43 732 860	56 572 009	-29%	
27 006 107	31 812 925	-18%	
22 582 290	25 079 564	-11%	
5 131 426	12 793 171	-149%	
660 828	1 050 874	-1	
5 046 319	5 763 261	-14%	
15 994 893	12 465 398	22%	
2 432 607	2 073 324	15%	
1 768 528	1 875 681	-6%	
5 179 531	8 688 681		
101 786 753	123 813 646	0%	
9 685 514	63 091 868	0%	
127 002 427	84 369 478	34%	
1 148 848	676 894	0%	
671 627	1 227 864	0%	
584 964 567	680 083 564	-16%	

QUARTER 2 2024/25			
PLANNED	ACTUAL	VAR	
205 113 467	235 317 354	-24%	
43 882 840	49 403 948	-19%	
27 357 032	30 300 447	-15%	
21 396 880	23 167 522	-7%	
5 140 758	8 562 064	-34%	
660 828	725 214	10%	
5 046 319	6 323 377	-32%	
11 058 036	15 706 578	-38%	
2 432 607	2 318 351	4%	
1 768 528	1 844 634	27%	
5 179 531	10 328 774		
96 297 998	114 074 608	0%	
9 685 514	84 094	0%	
72 820 562	84 944 787	-13%	
1 148 848	1 260 463	0%	
-	-	0%	
508 989 748	584 362 213	-15%	

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

Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates and Service Charges

Property rates and service charges refuse are billed monthly. However, some consumers applied to have their property rates and service charges billed annually.

Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an overperformance of R29 076 301 for property rates when compared to the year-to-date budget projections, as the annual applications do not form part of the monthly budgeted revenue projections. It is recommended that the budget be increased with approximately R6 112 090 during the Mid-year adjustment budget process

3.2 Service charges - electricity revenue

The municipality has billed R21 066 122 more electricity charges than initially anticipated. The billing run for June, which was invoiced in July 2025 for an amount of R93 066 219, was written back to the previous financial year.

Considering the consumption over the past 6 months of the current financial year, the actual electricity revenue billed over the past three financial years as well as the tariff increase of 9.95%, the current budget of R1 215 948 763 will be increased with approximately R25 000 000.

3.3 Service charges - water revenue

The municipality has billed R2 971 511 less water charges than initially anticipated. The billing run for June, which was invoiced in July 2025 for an amount of R24 895 324, was written back to the previous financial year.

Considering the monthly average billing (R12 322 123) as well as the tariff increase of 6.0%, it is recommended that the budget be increased with the Mid-year adjustment budget with approximately R12 500 000.

3.4 Service charges - Waste Water Management

The municipality has billed R12 833 985 more sanitation charges than initially anticipated. Considering the consumption over the past 6 months of the current financial year (average: R11 757 282) as well as the tariff increase of 6.0%, the current budget of R132 112 779 is deemed sufficient.

3.5 Service charges - Waste Management

The municipality has billed R3 651 850 more refuse charges than initially anticipated. Considering the average billings over the past 6 months of the current financial year (R9 945 703), annual consumption over the past three financial years (R95 866 674) as well as the tariff increase of 6.90%, it is recommended that the budget be increased with R5 000 000 during the Mid-year adjustment process.

3.6 Interest earned from Current and Non-Current Assets

An underperformance was noted for interest earned on external investments to the amount of R5 502 201. The variance is attributed to decreases in the interest rates and less funds being invested. Considering the monthly average over the past 6 months (R4 414 598) it is recommended that the budget be decreased with R11 000 000 during the Mid-year adjustment process.

3.7 Interest earned – outstanding debtors

An over performance was noted for the interest earned on outstanding debtors to the amount of R1 434 297. This is due to increases in debt. Considering the monthly average over the past 6 months (R1 865 575), the current budget of R18 972 172 is sufficient.

3.8 Fines, penalties and forfeits

An overperformance was noted to the amount of R30 707 274. The recognition of traffic fines in terms of iGRAP 1 is done monthly, including the journal processed on the financial system. The budget is deemed to be sufficient. It is recommended that the budget not be adjusted during the mid-year adjustment process.

3.9 Licences and permits

An under performance is noted for licences and permits to the amount of R344 704. The underperformance is due to less licences and permit renewals as well as accompanying applications being received than initially anticipated. Considering the actuals generated over the past three financial years (average: R8 151 042) and a monthly average over the past six months of the current financial year (R578 200), the current budget of R8 754 465 is deemed as attainable.

3.10 Rental from Fixed Assets

An under performance is noted for the Rental of facilities and equipment to the amount of R127 424. Considering the average of the actuals generated over the past three (3) financial years amounting to R11 70 733 and the average monthly revenue (R825 302), the current budget of R14 249 488 is deemed sufficient due to the annual levies that must still be billed. It is recommended that the budget not be adjusted during the mid-year adjustment process.

3.11 Sale of Goods and Rendering of Services

An over performance is noted for other revenue to the amount of R11 604 638. Considering the actual revenue in the first half of the financial year which amounted to R21 994 830 with a monthly average of R3 665 805, the budget is deemed sufficient and attainable.

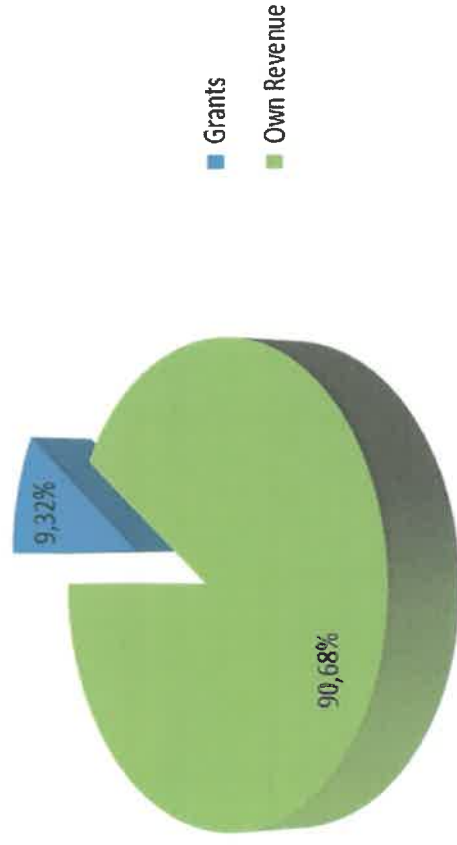
The adjustment has been necessitated due to the following:

- **Sales of Goods and Rendering of Services: Encroachment Fees:** An over performance of R1 719 357 has been noted. Considering the monthly average over the past 6 months of R756 491 it renders the current budget amounting to R6 189 871 as sufficient. It is recommended that the budget not be adjusted during the mid-year adjustment process.
- **Sales of Goods and Rendering of Services: Building Plan Approval.** An over performance of R7 493 860 has been noted. Considering the monthly average over the past 6 months of R1 872 798 it renders the current budget amounting to R7 815 227 as insufficient based on historic trends. It is recommended that the budget be increased with approximately R7 000 000 during the mid-year adjustment process.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

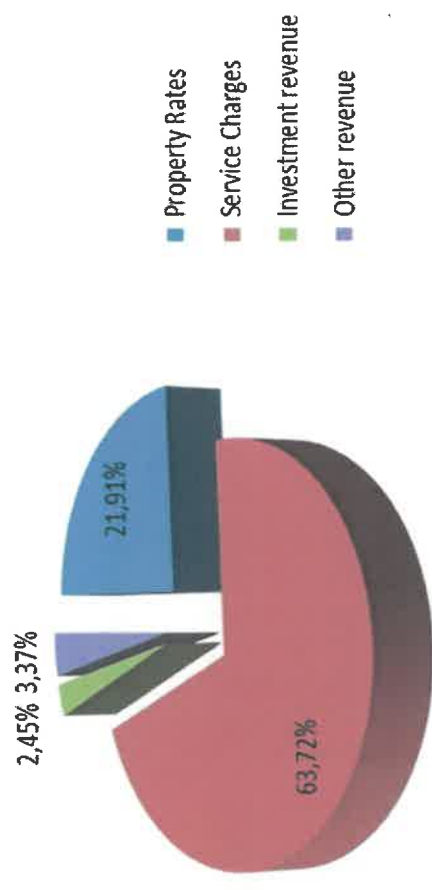
Stellenbosch municipality is not dependant on grant funding to fund the operating budget as is evident in the graph below.

Funding of the 2025/26 operating budget



Own revenue consists mainly of service charges at 63.72 per cent of the 2 608 735 815 billion own revenue budget.

Composition of own revenue



4. Operating Expenditure

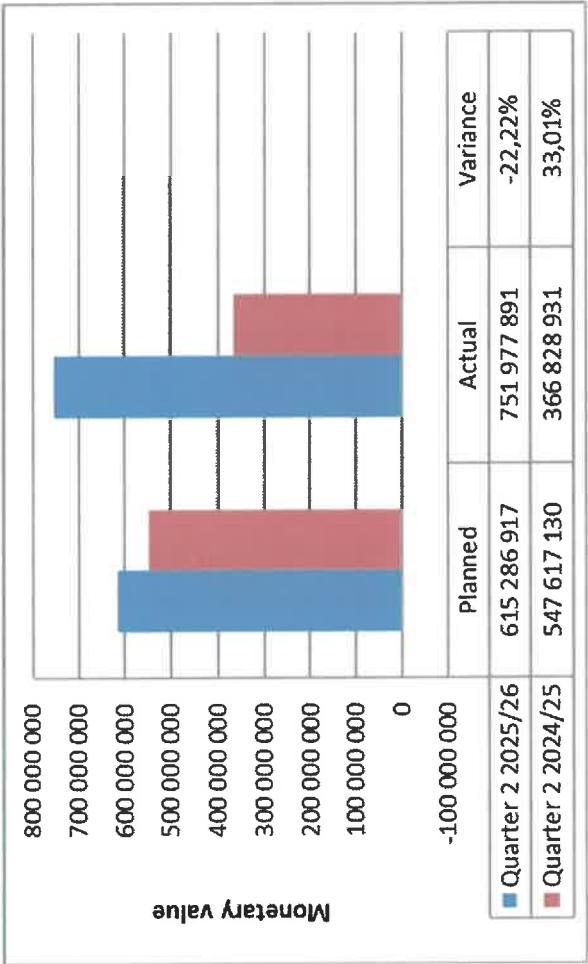
The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 2nd Quarter of 2025/26.

Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 2 2025/26		QUARTER 2 2024/25		Year To Date 2025/26	
			PLANNED	ACTUALS	PLANNED	ACTUALS	Planned	Actuals
Municipal Manager	23 693 262	23 693 262	4 917 667	9 065 224	5 391 777	438 551	9 711 993	9 687 389
Planning & Development	130 807 404	136 967 933	35 641 559	46 924 058	26 134 579	11 189 383	61 421 942	53 197 523
Infrastructure Services	1 636 652 537	1 637 936 151	405 627 631	435 954 224	343 640 523	291 479 870	768 144 125	673 430 621
Community and Protection Services	568 392 787	568 392 787	94 095 841	168 663 878	94 154 451	32 482 210	168 051 535	191 107 497
Corporate Services	236 951 689	236 951 689	41 705 470	71 956 775	42 841 096	18 962 944	82 001 777	88 483 063
Financial Services	144 583 175	144 583 175	33 298 749	19 413 733	35 454 704	12 275 973	75 278 195	77 071 524
TOTALS	2 741 080 854	2 748 524 997	615 286 917	751 977 891	547 617 130	366 828 931	1 164 609 567	1 092 977 616

During the second quarter of the financial year the directorates spent R136 690 974, 22.22% more than the planned expenditure. At the same period last year, the directorates spent R180 788 199, 33.01% less than the planned expenditure.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025



The year on year comparison for the second quarter is 122.22% actual spending rate of the planned operating budget for the financial year 2025/26, compared to a 66.99% 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 Planning and Development Services

The Planning and Development Services directorate planned to spend R61 421 942 of the amended budget. The year- to- date actual expenditure incurred amounted to R53 197 523 which resulted in an underperformance of R8 224 419.

The items that attributed to the underperformance are as follows:

4.1.1 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Housing Administration)

The user department planned to spend R1 540 132 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently evaluating the tender for the appointment of a consultant.

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

The user department planned to spend R2 749 998 of the amended budget. No expenditure has been incurred to date. The user department indicated that the previous tender has been cancelled as the bid value was above expected amount. A new tender was advertised and closed in December 2025.

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

The user department planned to spend R875 994 of the amended budget. The year-to-date actual expenditure incurred amounted to R264 223. Orders to the amount of R742 634 have been loaded onto the financial system. The user department indicated that the repair and replacement on the Wendy-house program commenced in October 2025 and work is done as-and-when needed.

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

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

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

The user department planned to spend R1 205 153 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 900. Orders to the amount of R1 569 130 have been loaded onto the financial system. The user department indicated that work is currently underway.

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

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R306 573. Orders to the amount of R683 556 have been loaded onto the financial system. The user department indicated that work is currently underway.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R768 144 125 of the amended budget. The year-to-date actual expenditure incurred amounted to R673 430 621 which resulted in an underperformance of R94 713 504. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R402 562 824 of the amended budget. The year-to-date actual expenditure incurred amounted to R377 048 420. Orders to the amount of R321 325 have been loaded onto the financial system. The user department indicated that the invoices were below the budgeted cash flow projections.

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

The user department planned to spend R13 125 534 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 089 991. Orders to the amount of R14 084 399 have been loaded onto the financial system. The user department indicated that the invoice for December 2025 will be paid in the next financial period.

4.2.3 Expenditure: Operational Cost: Uniform and Protective Clothing (Cleaning of Streets)

The user department planned to spend R1 600 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R339 810. The user department indicated that they are awaiting delivery of the goods.

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

The user department planned to spend R8 467 572 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 843 538. The user department indicated that there is currently a delay with the receiving of invoices from the service provider.

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

The user department planned to spend R3 180 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 257 322. Orders to the amount of R2 359 944 have been loaded onto the financial system. The user department indicated that the tender for the transportation of sludge is in place and work has commenced.

4.2.6 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Storm Water)

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 097 942. Orders to the amount of R508 892 have been loaded onto the financial system. The user department indicated that the tender for maintenance is now active, and they are in the process of rolling out the winter readiness programme.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R168 051 535 of the amended budget. The year-to-date actual expenditure incurred amounted to R191 107 497 which resulted in an overperformance of R23 055 962. The items that attributed to the overperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R8 600 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R28 668 686. Orders to the amount of R5 652 760 have been loaded onto the financial system. The user department indicated that additional sites for armed security were identified and as a result, additional funding have been requested in the Mid-year adjustment budget.

4.3.2 Expenditure: Contracted Services: Contractors: Forestry

The user department planned to spend R218 053 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 177 391. Orders to the amount of R159 104 have been loaded onto the financial system. The user department indicated that a service provider has been appointed.

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

The user department planned to spend R1 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 259 423. The user department indicated that the expenditure was incurred earlier than envisaged cash flow and remains within the approved budget allocation.

4.3.4 Expenditure: Operational Cost: Uniform and Protective Clothing (Law enforcement)

The user department planned to spend R347 957 of the amended budget. The year-to-date actual expenditure incurred amounted to R870 778. Orders to the amount of R238 143 have been loaded onto the financial system.

4.4 Corporate Services

The Corporate Services directorate planned to spend R82 001 777 of the budget. The year-to-date actual expenditure incurred amounted to R88 483 063 which resulted in an overperformance of R6 481 286. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: Skills Development Fund Levy

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R3 037 988. The user department indicated that the expenditure is still in line with the approved budget.

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

The user department planned to spend R247 221 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 701 176. Orders to the amount of R1 978 689 have been loaded onto the financial system. The user department indicated that the project is on track and payments are made on receipt of invoices.

4.4.3 Expenditure: Contracted Services: Consultants and Professional Services: Legal Cost: Legal Advice and Litigation

The user department planned to spend R1 647 767 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 645 420. The user department indicated that expenditure is incurred as and when needed and remains within the approved budget.

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

The user department planned to spend R13 038 541 of the amended budget. The year-to-date actual expenditure incurred amounted to R13 919 386. Orders to the amount of R122 678 have been loaded onto the financial system. The user department indicated that the expenditure is still in line with the approved budget.

4.5 Financial Services

The Financial Services directorate planned to spend R75 728 195 of the budget. The year-to-date actual expenditure incurred amounted to R77 071 524 which resulted in an overperformance of R1 793 329. The items that attributed to the overperformance are as follows:

4.5.1 Expenditure: Operational Cost: External Audit Fees

The user department planned to spend R7 344 101 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 247 768. The user department indicated that the audit fees are within the approved budget for the line item.

5. Capital Expenditure

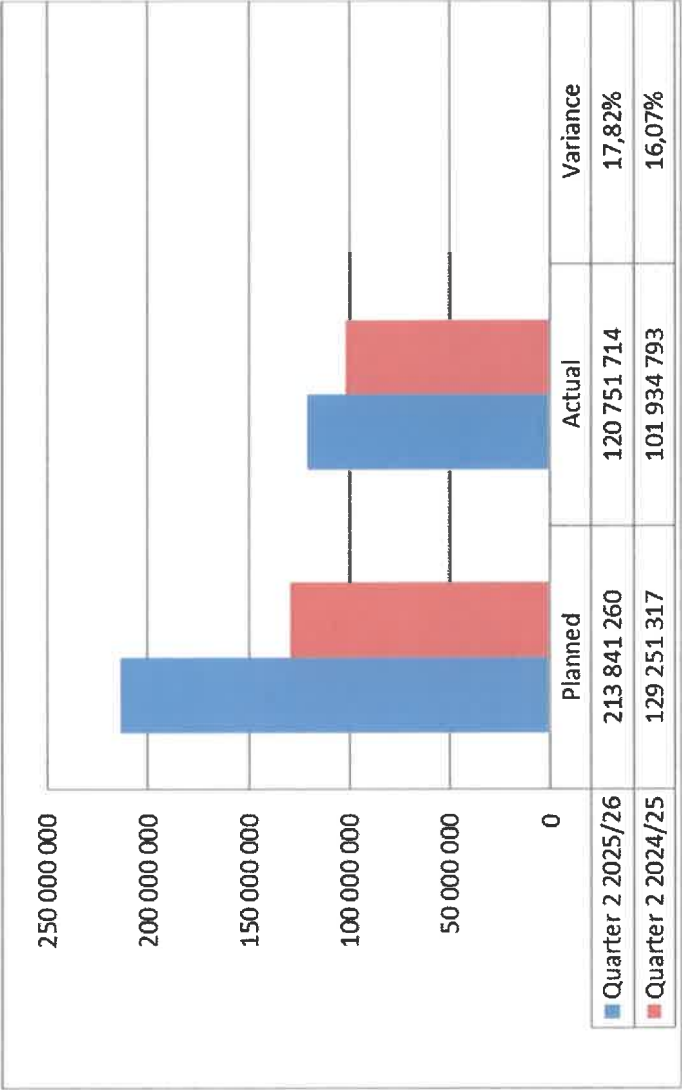
The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 2nd Quarter of 2025/26.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	100 000	100 000
Planning & Development	35 403 912	37 349 558
Infrastructure Services	470 181 540	485 177 392
Corporate Services	81 584 723	98 818 255
Community and Protection Services	50 920 000	51 863 619
Financial Services	4 300 000	4 300 000
TOTALS	642 490 175	677 608 824

QUARTER 2 2025/26		
PLANNED	ACTUAL EXPENDITURE	VAR %
40 000	35 006	-12%
12 620 295	5 432 270	-57%
152 202 911	79 093 446	-48%
20 241 502	7 407 314	-63%
24 486 552	26 596 782	9%
4 250 000	2 186 895	-49%
213 841 260	120 751 714	-44%

QUARTER 2 2024/25		
PLANNED	ACTUAL EXPENDITURE	VAR %
38 203	28 485	100%
2 616 772	1 609 787	-38%
93 486 862	92 661 748	-1%
3 331 744	4 616 827	39%
29 717 736	2 879 216	-90%
60 000	138 731	131%
129 251 317	101 934 793	-21%

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025



The year-on-year comparison for the end of the second quarter is [R120 751 714/ R677 608 824] 17.82% of the total capital budget of R677 608 824 for the 2025/26 financial year compared to a [101 934 793/ R 634 147 943] 16.07% spending rate for the same period in the previous financial 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 R15 250 295 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 533 653. This resulted in an underperformance of R5 716 642. The projects that attributed to the overperformance are as follows:

5.1.1 Flats: Interior Upgrading - Kayamandi

The user department planned to spend R1 650 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the previous tender was cancelled due to the bid values received being too high. Revised tender specifications have been approved and will be advertised. The budget will be reduced with approximately R1 650 000 during the Mid-year adjustment budget process, and the funds will be rolled over to the next financial year.

5.1.2 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R3 130 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 152 351. Orders to the amount of R428 418 have been loaded onto the financial system. The user department indicated that the service provider is currently on site and invoices are received in accordance with the cash flow and program.

5.1.3 Kayamandi Hostels

The user department planned to spend R1 610 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R91 128. The user department indicated that a tender for the appointment of electrical consultants to monitor the electrification during the demolition was advertised and will serve at the bid evaluation committee.

5.2 Community and Protection Services

The Directorate planned to spend R45 431 385 of the amended budget. The year-to-date actual expenditure incurred amounted to R42 536 113. This resulted in an underperformance of R2 895 272. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrading: Early Childhood Development Centres on Municipal Land

The user department planned to spend R3 507 910 of the amended budget. The year-to-date actual expenditure incurred amounted to R541 445. Orders to the amount of R4 088 667 have been loaded onto the financial system. The user department indicated that construction expected to commence in January 2026.

5.2.2 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R1 700 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R276 295. Orders to the amount of R2 629 073 have been loaded onto the financial system. The user department indicated that installations and upgrades are currently underway.

5.2.3 Vehicle Fleet: Law Enforcement

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

5.3 Infrastructure Services

The Directorate planned to spend R225 100 025 the amended budget. The year-to-date actual expenditure incurred amounted to R107 765 843. This resulted in an underperformance of R117 334 182. The projects that attributed to the underperformance are as follows:

5.3.1 Bulk Water Supply Pipe and Reservoir: Stellenbosch

The user department planned to spend R47 267 215 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 286 440. Orders to the amount of R58 054 940 have been loaded onto the financial system. The

user department indicated that the project is in its construction phase, and the contractor is on site.

5.3.2 Upgrade of WWTW: Klapmuts

The user department planned to spend R15 326 087 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 027 312 have been loaded onto the financial system. The user department indicated that the tender has been advertised, however a portion of the funds will be rolled over to the next financial year.

5.3.3 Upgrade of WWTW Wemmershoek

The user department planned to spend R28 250 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R19 866 628. Orders to the amount of R2 937 435 have been loaded onto the financial system. The user department indicated that the contractor and consultant have been appointed and are currently on site.

5.3.4 Lanquedoc Access road and Bridge

The user department planned to spend R18 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 804 457. The project has been completed, and the municipality is awaiting final invoices. The budget will be reduced with the Mid-Year adjustment budget.

5.3.5 Bien don 66/11kV substation new

The user department planned to spend R7 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R242 805. Orders to the amount of R23 000 000 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and work is currently underway.

5.3.6 Bulk Water Supply Pipeline & Pumpstations: Franschhoek

The user department planned to spend R16 122 200 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 455 031. Orders to the amount of R1 280 168 have been loaded onto the financial system. The user department indicated that a contractor has been appointed but there were delays in the construction process due to the servitude agreement with the landowner.

5.3.7 Uniepark & Helshoogte Storage and Supply scheme

The user department planned to spend R4 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project is planned to commence in March 2026.

5.3.8 Kayamandi new substation 11 kV switching station

The user department planned to spend R4 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R776 260. Orders to the amount of R16 233 740 have been loaded onto the financial system. The user department indicated that a service provider has been appointed.

5.4 Corporate Services

The Directorate planned to spend R24 047 228 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 714 788. This resulted in an underperformance of R15 332 440. The projects that attributed to the underperformance are as follows:

5.4.1 Kayamandi: Upgrading of Makapula Hall

The user department planned to spend R2 400 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender was advertised and is currently being evaluated and will be completed in the current financial year.

5.4.2 Upgrading: Law Enforcement Offices

The user department planned to spend R2 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 003 821. Orders to the amount of R570 449 have been loaded onto the financial system. The user department indicated that phase one is envisaged to be completed in January 2026 with the tender for the principal agent running concurrently.

5.4.3 Upgrade Millenium Hall Pniel

The user department planned to spend R2 346 429 of the amended budget. The year-to-date actual expenditure incurred amounted to R394 903. Orders to the amount of R1 405 097 have been loaded onto the financial system. The user department indicated that they experienced a few delays in completing the project; however, the project is underway and will be completed within the current financial year.

5.4.4 Purchase and Replacement of Computer/software and Peripheral devices

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R395 371. Orders to the amount of R594 413 have been loaded onto the financial system. The user department indicated that a portion of the computer hardware was delivered in December 2025 and the remaining hardware expected in January 2026.

5.4.5 Structural Maintenance/Upgrade: Beltana

The user department planned to spend R7 486 631 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 800 916. Orders to the amount of R3 570 741 have been loaded onto the financial system. The user department indicated that a substantial amount of the project will be rolled over to the 2025/2026 financial year as the construction tender will be awarded in May 2026.

6. Investments and Borrowings

6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	Quarter 2		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE QUARTER UNDER REVIEW	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL			
	<u>ABSA BANK</u>						- 20 000 000,00			
93-6748-9415	A#9415	CALL	7,800%		11 261 535,17			40 000 000,00	989 013,14	53 906 825,61
20-8179-5573	A#573	9 MTHS	8,820%	07-Jul-25	169 344 970,14			169 575 720,88	-	0,00
20-8213-6172	A#6172	12 MTHS	8,150%	10-Jul-26				100 000 000,00	2 054 246,58	103 907 534,25
					180 606 505,31		(20 000 000,00)	(29 575 720,88)	3 043 259,71	157 814 359,85
	<u>NEDBANK</u>									
03/7881123974/...036	N#036	12 MTHS	8,695%	19-Mar-26	204 954 958,90				4 383 232,88	213 721 424,66
03/7881123974/...037	N#037	10 MTHS	7,900%	19-Jun-26				100 000 000,00	1 991 232,88	102 900 273,97
					204 954 959,88			100 000 000,00	6 374 465,75	316 621 698,63
	<u>SBSA</u>									
258489367-043	S#043	9 MNTHS	8,775%	09-Jul-25	43 448 808,09			43 527 367,70	-	0,00
258489367-046	S#046	6 MNTHS	8,300%	17-Nov-25	101 046 027,40		- 104 229 589,04	104 229 589,04	1 068 767,12	0,00
					144 494 835,49		(104 229 589,04)	(147 756 956,74)	1 068 767,12	0,00
INVESTMENT TOTAL					530 056 300,68		(124 229 589,04)	(77 332 677,62)	10 486 492,59	474 436 058,48

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

6.2 Borrowings

Lending Institution	Balance 1/10/2025	Received Quarter 2	Interest Capitalised Quarter 2	Capital Repayments Quarter 2	Balance 31/12/2025	Percentage	Sinking Funds (R'000)
DBSA@ 10.25%	9 753 287	-	-	4 751 703	5 001 584	10,25%	
DBSA @ 9.74%	46 199 297	-	-	4 196 911	42 002 386	9,74%	
NEDBANK @ 9.70%	82 515 584	-	-	8 657 243	73 858 341	9,70%	
NEDBANK @ 8.8%	71 853 078	-	-	4 647 847	67 205 231	6,73%	
STANDARD BANK @ 11.00%	115 563 587	-	-	5 646 204	109 917 383	11,00%	
NEDBANK @10,21%	60 533 810	-	-	2 438 257	58 095 553	9,70%	
NEDBANK @10,71%	128 283 020	-	-	4 581 536	123 701 484	10,71%	
TOTAL	514 701 663	-	-	34 919 702	479 781 962		

7. Allocations and grant receipts and expenditure for the 2nd Quarter of 2025/26

OPERATING & CAPITAL GRANTS	TOTAL 2025/26	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	QUARTER 2 ACTUAL RECEIPTS	QUARTER 2 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 31 DECEMBER 2025
Unconditional Grant: Equitable Share	231 793 000	231 793 000	-	-	173 845 000	76 794 130	77 264 000	37 295 512	97 050 870
Grand Total (Unconditional Grants)	231 793 000	231 793 000	-	-	173 845 000	76 794 130	96 581 000	39 498 618	97 050 870
EPWP Integrated Grant for Municipalities	3 202 000	3 202 000			2 241 000	854 562	1 441 000	854 562	1 386 438
Local Government Financial Management Grant	1 700 000	1 700 000			1 700 000	216 000	-	216 000	1 484 000
	6 188 000								
Integrated National Electrification Programme (Municipal) Grant		6 188 000			4 023 000	1 059 965	1 238 000	110 400	2 963 035
Integrated Urban Development Grant	64 530 000	64 530 000			49 986 000	36 069 004	25 377 000	22 406 842	13 926 996
Energy Efficiency and Demand Side	5 000 000	5 000 000			3 000 000	-	1 000 000	-	3 000 000
Local Government, Water and Related Service SETA	550 000	550 000			-	351 621	-	-	-351 621
Community Development Workers Operational Support Grant	38 000	38 000			38 000	1 247	38 000	-	36 753
Community Library Service Grant	11 576 000	11 576 000			7 718 000	7 401 569	3 859 000	7 397 095	316 431
Human Settlements Development Grant	17 283 614	16 000 000	1 283 614		-	306 573	-	78 850	-306 573
Informal Settlements Upgrading Partnership Grant: Provinces	15 912 485	14 212 000	1 700 485	2 807 460	7 218 000	1 730 075	1 200 000	1 022 128	5 487 925
Title Deeds Restoration Grant	1 162 000	1 162 000		438 717	-	-	-	-	-
Integrated Transport Planning	656 000	656 000			656 000	-	656 000	-	656 000
Maintenance and Construction of Transport Infrastructure	335 000	335 000			-	-	-	-	-
Regional Socio-Economic Project/Violence through urban upgrading (RSEP/PUU)	1 337 008	800 000	537 008		800 000	399 213	800 000	54 555	400 787
Cape Winelands Disaster Grant	-						-	-	-
Cape Wineland District Community safety	100 000	100 000				80 000	-	80 000	-80 000
Development of Sport and Recreational Facilities	300 000	300 000			-	226 843	-	226 843	-226 843
Provincial Acceleration Grant	6 160 529		6 160 529			-	-	-	-
Khaya Lam Free Market Foundation	293 271		293 271		150 000	-	150 000	-	150 000
Global Environment Fund (GEF)	2 412 150	2 412 150	-		858 884	-	-	-	858 884
Grand total (Conditional Grants)	138 736 057	128 761 150	9 974 907	3 246 177	78 398 884	48 696 672	35 759 000	32 447 275	29 702 211

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	Quarter 2 Budget	Quarter 2 Actual	YTD Budget	YTD Actual	YTD %
Basic Salary and Wages	428 933 361	428 933 361	107 089 522	208 529 223	211 388 240	208 529 223	49%
Bonus	35 332 275	35 332 275	8 833 071	30 594 361	17 666 142	30 594 361	87%
Acting and Post Related Allowances	963 892	963 892	240 975	58 973	481 950	58 973	6%
Non Structured	46 078 463	46 078 463	11 519 604	26 295 534	23 039 208	26 295 534	57%
Standby Allowance	16 764 045	16 764 045	4 191 009	8 608 208	8 382 018	8 608 208	51%
Travel or Motor Vehicle	14 521 949	14 521 949	3 630 495	5 649 856	7 260 990	5 649 856	39%
Accommodation, Travel and Incidental	65 930	65 930	195 659	3 855	212 144	3 855	6%
Bargaining Council	231 436	231 436	60 849	147 356	118 716	147 356	64%
Cellular and Telephone	3 381 116	3 381 116	845 283	1 194 292	1 690 566	1 194 292	35%
Current Service Cost	6 285 000	6 285 000	-	-	-	-	0%
Essential User	926 862	926 862	231 714	382 589	463 428	382 589	41%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	3 486 434	3 486 434	856 648	1 590 561	1 728 256	1 590 561	46%
Group Life Insurance	6 523 464	6 523 464	1 630 869	4 263 544	3 261 738	4 263 544	65%
Housing Benefits	3 655 660	3 655 660	913 905	1 436 471	1 827 810	1 436 471	39%
Interest Cost	24 676 000	24 676 000	-	-	-	-	0%
Leave Gratuity	10 370 784	10 370 784	1 063 554	1 705 376	2 127 108	1 705 376	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	2 445 737	-	2 445 737	0%
Medical	34 527 989	34 527 989	8 608 583	17 621 014	17 240 558	17 621 014	51%
Non-pensionable	276 095	276 095	69 027	50 432	138 054	50 432	18%
Pension	73 550 219	73 550 219	18 387 552	34 134 778	36 775 104	34 134 778	46%
Scarcity Allowance	1 716 541	1 716 541	429 135	747 789	858 270	747 789	44%
Shift Additional Remuneration	5 211 933	5 211 933	1 302 984	2 625 747	2 605 968	2 625 747	50%
Structured	2 921 902	2 921 902	730 476	1 391 087	1 460 952	1 391 087	48%
Unemployment Insurance	3 381 543	3 381 543	845 373	1 303 528	1 690 746	1 303 528	39%
Totals	729 634 893	729 634 893	171 676 287	350 780 310	340 417 966	350 780 310	48%

The total employee related cost expenditure incurred for the quarter was R350 780 310 (204.33%) of the planned expenditure of R171 646 287. This overspending is due to the bonus payments in November. The expenditure is within the approved budget.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

9. Withdrawals

Consolidated Quarterly Report for period 01/10/2025 to 31/12/2025				
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	9 879 062	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Acting Director: Community and Protection Services
Monthly	VERSO Group Insurance and Sanlam Group Insurance	2 570 159	Group Insurance. S11(e) (ii)	Council
Ad Hoc	Investment Management	-	Investment in accordance with the Cash Management and Investment Policy. S11(h)	Accounting Officer (Municipal Manager)

10. Cost Containment Reporting

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

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

[illegible]

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	530 581	571 651	571 651	40 642	324 344	295 268	29 076	10%	571 651
Service charges	1 465 254	1 662 304	1 662 304	123 164	702 454	667 873	34 580	5%	1 662 304
Investment revenue	61 434	63 980	63 980	3 985	26 488	31 990	(5 502)	-17%	63 980
Transfers and subsidies - Operational	234 414	260 585	268 030	84 228	181 540	132 414	49 126	37%	268 030
Other own revenue	333 429	310 802	310 802	72 168	123 223	89 883	33 340	37%	310 802
Total Revenue (excluding capital transfers and	2 625 112	2 869 321	2 876 765	324 186	1 358 048	1 217 428	140 620	12%	2 876 765
Employee costs	667 940	729 635	729 635	350 781	350 780	340 418	10 362	3%	729 635
Remuneration of Councillors	22 989	24 593	24 593	7 655	11 457	12 297	(840)	-7%	24 593
Depreciation and amortisation	205 229	225 960	225 960	-	82 099	112 980	(30 881)	-27%	225 960
Interest	72 867	77 649	77 649	25 340	25 340	32 352	(7 012)	-22%	77 649
Inventory consumed and bulk purchases	857 552	928 091	924 861	67 198	416 161	454 444	(38 283)	-8%	924 861
Transfers and subsidies	17 868	22 631	14 048	552	5 273	6 261	(988)	-16%	14 048
Other expenditure	654 789	732 522	751 779	47 005	201 868	205 858	(3 990)	-2%	751 779
Total Expenditure	2 499 234	2 741 081	2 748 525	498 531	1 092 978	1 164 610	(71 632)	-6%	2 748 525
Surplus/(Deficit)	125 878	128 240	128 240	(174 345)	265 071	52 818	212 252	402%	128 240
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	100 653	9 291	37 832	59 894	(22 063)	-37%	100 653
Transfers and subsidies - capital (in-kind)	4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	256 517	226 656	228 893	(165 054)	302 902	112 713	190 190	169%	228 893
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	256 517	226 656	228 893	(165 054)	302 902	112 713	190 190	169%	228 893
Capital expenditure & funds sources									
Capital expenditure	473 053	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609
Capital transfers recognised	157 500	118 636	121 055	10 822	49 002	75 559	(26 557)	-35%	121 055
Borrowing	109 725	198 019	198 019	7 203	24 291	83 342	(59 052)	-71%	198 019
Internally generated funds	201 145	325 835	358 534	23 596	98 557	155 307	(56 750)	-37%	358 534
Total sources of capital funds	468 371	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609
Financial position									
Total current assets	1 048 614	932 399	900 442		1 140 468				900 442
Total non current assets	6 178 786	7 047 276	7 082 395		6 689 376				7 082 395
Total current liabilities	562 293	498 267	499 191		435 960				499 191
Total non current liabilities	824 107	1 168 172	1 168 172		824 107				1 168 172
Community wealth/Equity	6 277 967	6 313 236	6 315 474		6 266 866				6 315 474
Cash flows									
Net cash from (used) operating	1 022 487	572 998	579 423	447 032	1 040 472	182 114	(858 359)	-471%	2 803 827
Net cash from (used) investing	(486 602)	(738 582)	(779 037)	(46 446)	(265 714)	362 499	628 213	173%	779 037
Net cash from (used) financing	-	198 019	198 019	-	-	-	-	-	198 019
Cash/cash equivalents at the month/year end	1 864 481	711 243	677 212	-	2 531 854	1 223 419	(1 308 435)	-107%	5 537 980
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	87 778	8 350	-	22 598	-	6 977	44 590	314 760	485 053
Creditors Age Analysis									
Total Creditors	27 748	-	-	-	-	-	-	-	27 748

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	Actual	Actual	Budget	Variance	Variance	Forecast
Revenue - Functional									%	
Governance and administration		720 352	743 393	743 393	72 508	421 257	380 766	40 491	11%	743 393
Executive and council		980	3 585	3 585	102	246	1 640	(1 394)	-85%	3 585
Finance and administration		719 372	739 808	739 808	72 405	421 011	379 126	41 885	11%	739 808
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		230 780	248 319	256 180	71 772	85 892	65 138	20 754	32%	256 180
Community and social services		13 895	18 523	18 523	6 211	7 968	8 492	(524)	-6%	18 523
Sport and recreation		778	809	809	289	386	132	254	192%	809
Public safety		196 820	188 885	188 885	64 260	71 575	39 856	31 718	80%	188 885
Housing		19 288	40 102	47 963	1 013	5 964	16 659	(10 695)	-64%	47 963
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		120 534	96 123	97 944	11 513	52 897	63 091	(10 194)	-16%	97 944
Planning and development		98 633	81 016	82 837	11 043	50 202	56 761	(6 559)	-12%	82 837
Road transport		21 370	13 547	13 547	468	2 609	6 240	(3 631)	-58%	13 547
Environmental protection		530	1 560	1 560	2	86	90	(4)	-5%	1 560
Trading services		1 684 085	1 879 901	1 879 901	177 684	835 834	768 327	67 506	9%	1 879 901
Energy sources		1 135 871	1 326 497	1 326 497	113 411	567 719	526 360	41 359	8%	1 326 497
Water management		246 151	236 747	236 747	26 469	91 859	93 226	(1 367)	-1%	236 747
Waste water management		165 340	172 165	172 165	20 443	94 721	76 737	17 984	23%	172 165
Waste management		136 723	144 492	144 492	17 361	81 535	72 004	9 531	13%	144 492
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 755 751	2 967 736	2 977 418	333 477	1 395 880	1 277 322	118 558	9%	2 977 418
Expenditure - Functional										
Governance and administration		368 083	397 039	397 039	34 773	169 164	161 125	8 040	5%	397 039
Executive and council		32 505	39 693	39 778	10 950	16 676	18 056	(1 381)	-8%	39 778
Finance and administration		330 276	349 590	349 505	20 949	149 460	140 290	9 170	7%	349 505
Internal audit		5 302	7 756	7 756	2 875	3 028	2 778	250	9%	7 756
Community and public safety		532 918	639 347	645 500	152 327	209 908	201 182	8 726	4%	645 500
Community and social services		29 016	57 081	57 081	18 341	24 821	26 752	(1 931)	-7%	57 081
Sport and recreation		73 303	81 539	81 036	26 539	30 281	38 589	(8 308)	-22%	81 036
Public safety		389 008	437 480	437 983	91 909	134 687	107 650	27 036	25%	437 983
Housing		41 591	63 247	69 399	15 538	20 119	28 191	(8 072)	-29%	69 399
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		161 639	186 646	188 327	68 805	88 857	86 377	2 481	3%	188 327
Planning and development		78 879	87 905	89 586	40 901	49 126	43 093	6 033	14%	89 586
Road transport		66 783	77 812	77 812	21 959	31 590	33 877	(2 288)	-7%	77 812
Environmental protection		15 977	20 929	20 929	5 945	8 142	9 406	(1 264)	-13%	20 929
Trading services		1 436 593	1 518 048	1 517 659	242 625	625 048	715 926	(90 878)	-13%	1 517 659
Energy sources		901 048	960 718	960 718	98 512	424 428	470 027	(45 599)	-10%	960 718
Water management		175 030	185 692	185 692	37 211	57 071	81 662	(24 592)	-30%	185 692
Waste water management		199 254	217 041	217 041	66 890	85 268	107 162	(21 894)	-20%	217 041
Waste management		161 262	154 598	154 209	40 011	58 281	57 075	1 206	2%	154 209
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	2 499 234	2 741 081	2 748 525	498 531	1 092 978	1 164 610	(71 632)	-6%	2 748 525
Surplus/ (Deficit) for the year		256 517	226 656	228 893	(165 054)	302 902	112 713	190 190	169%	228 893

Table C2: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. The main functions are Governance and Administration; Community and public safety; Economic and environmental services; and Trading services.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	2 412	2 412	-	-	1 206	(1 206)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 804	51 760	60 158	2 464	19 519	23 111	(3 592)	-15,5%	60 158
Vote 3 - INFRASTRUCTURE SERVICES		1 794 294	1 962 772	1 964 055	187 743	875 089	824 876	50 214	6,1%	1 964 055
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	209 812	70 762	80 014	48 570	31 444	64,7%	209 812
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 891	793	6 254	4 266	1 987	46,6%	13 891
Vote 6 - FINANCIAL SERVICES		706 399	727 090	727 090	71 715	415 003	375 293	39 710	10,6%	727 090
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	2 750 995	2 967 736	2 977 418	333 477	1 395 880	1 277 322	118 558	9,3%	2 977 418
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	23 693	8 719	9 687	9 712	(25)	-0,3%	23 693
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 613	130 807	136 968	41 906	53 198	61 422	(8 224)	-13,4%	136 968
Vote 3 - INFRASTRUCTURE SERVICES		1 537 458	1 636 653	1 637 936	272 320	673 431	768 144	(94 714)	-12,3%	1 637 936
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 038	568 393	568 393	143 877	191 107	168 052	23 056	13,7%	568 393
Vote 5 - CORPORATE SERVICES		196 593	236 952	236 952	55 190	88 483	82 002	6 481	7,9%	236 952
Vote 6 - FINANCIAL SERVICES		149 803	144 583	144 583	(23 482)	77 072	75 278	1 793	2,4%	144 583
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	2 499 234	2 741 081	2 748 525	498 531	1 092 978	1 164 610	(71 632)	-6,2%	2 748 525
Surplus/ (Deficit) for the year	2	251 761	226 656	228 893	(165 054)	302 902	112 713	190 190	168,7%	228 893

Table C3: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure by municipal vote. The municipal directorates are Municipal Manager; Planning 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.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue										
Service charges - Electricity		1 026 379	1 215 949	1 215 949	83 572	498 303	477 237	21 066	4%	1 215 949
Service charges - Water		209 832	201 453	201 453	20 564	73 933	76 904	(2 972)	-4%	201 453
Service charges - Waste Water Management		127 606	132 113	132 113	10 651	70 544	57 710	12 834	22%	132 113
Service charges - Waste management		101 437	112 789	112 789	8 377	59 674	56 022	3 652	7%	112 789
Sale of Goods and Rendering of Services		39 900	25 591	25 591	2 806	21 995	10 390	11 605	112%	25 591
Agency services		3 817	3 961	3 961	130	1 891	1 572	318	20%	3 961
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 447	18 972	18 972	1 814	11 193	9 759	1 434	15%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	63 980	3 985	26 488	31 990	(5 502)	-17%	63 980
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 733	14 249	14 249	729	4 952	5 079	(127)	-3%	14 249
Licence and permits		7 896	8 754	8 754	280	3 469	3 814	(345)	-9%	8 754
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		50 025	59 231	59 231	2 605	12 061	23 014	(10 953)	-48%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	571 651	40 642	324 344	295 268	29 076	10%	571 651
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		187 263	173 403	173 403	62 996	63 139	32 432	30 707	95%	173 403
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		234 414	260 585	268 030	84 228	181 540	132 414	49 126	37%	268 030
Interest		4 522	3 426	3 426	372	1 685	2 082	(397)	-19%	3 426
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 214	3 214	435	2 839	1 741	1 098	63%	3 214
Gains on disposal of Assets		2 317	-	-	-	-	-	-	-	-
Other Gains		(491)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		2 625 112	2 869 321	2 876 765	324 186	1 358 048	1 217 428	-		2 876 765
Expenditure By Type										
Employee related costs		667 940	729 635	729 635	350 781	350 780	340 418	10 362	3%	729 635
Remuneration of councillors		22 989	24 593	24 593	7 655	11 457	12 297	(840)	-7%	24 593
Bulk purchases - electricity		764 398	805 126	805 126	59 517	377 048	402 563	(25 514)	-6%	805 126
Inventory consumed		93 155	122 965	119 735	7 682	39 113	51 881	(12 769)	-25%	119 735
Debt impairment		24 479	77 289	77 289	-	-	-	-	-	77 289
Depreciation and amortisation		205 229	225 960	225 960	-	82 099	112 980	(30 881)	-27%	225 960
Interest		72 867	77 649	77 649	25 340	25 340	32 352	(7 012)	-22%	77 649
Contracted services		283 732	328 381	343 682	25 613	105 312	113 207	(7 896)	-7%	343 682
Transfers and subsidies		17 868	22 631	14 048	552	5 273	6 261	(988)	-16%	14 048
Irrecoverable debts written off		176 955	126 724	126 724	363	385	-	385	-	126 724
Operational costs		161 092	199 498	203 455	21 028	96 171	92 651	3 521	4%	203 455
Losses on Disposal of Assets		348	-	-	-	-	-	-	-	-
Other Losses		8 183	630	630	-	-	-	-	-	630
Total Expenditure		2 499 234	2 741 081	2 748 525	498 531	1 092 978	1 164 610	(71 632)	-6%	2 748 525
Surplus/(Deficit)		125 878	128 240	128 240	(174 345)	265 071	52 818	71 632	0	128 240
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	100 653	9 291	37 832	59 894	(22 063)	(0)	100 653
Transfers and subsidies - capital (in-kind)		4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & income Tax		256 517	226 656	228 893	(165 054)	302 902	112 713	-		228 893
Surplus/(Deficit) after income tax		256 517	226 656	228 893	(165 054)	302 902	112 713	-		228 893
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		256 517	226 656	228 893	(165 054)	302 902	112 713	-		228 893
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		256 517	226 656	228 893	(165 054)	302 902	112 713	-		228 893

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		40	100	100	20	35	80	(45)	-56%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	32 320	2 964	7 508	11 304	(3 795)	-34%	32 320
Vote 3 - INFRASTRUCTURE SERVICES		338 562	447 282	462 102	29 911	107 091	217 357	(110 266)	-51%	462 102
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	74 679	6 776	37 138	36 187	950	3%	74 679
Vote 5 - CORPORATE SERVICES		43 743	50 920	51 864	1 127	8 715	24 047	(15 332)	-64%	51 864
Vote 6 - FINANCIAL SERVICES		9 320	600	600	23	49	600	(551)	-92%	600
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	453 918	595 400	621 664	40 821	160 535	289 575	(129 040)	-45%	621 664
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 162	5 580	5 030	2	2 025	3 947	(1 921)	-49%	5 030
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	23 075	-	675	7 744	(7 068)	-91%	23 075
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	24 140	775	5 399	9 244	(3 845)	-42%	24 140
Vote 5 - CORPORATE SERVICES		64	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 700	24	3 216	3 700	(484)	-13%	3 700
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	19 134	47 090	55 945	800	11 315	24 634	(13 319)	-54%	55 945
Total Capital Expenditure	3	473 053	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609
Capital Expenditure - Functional Classification										
Governance and administration		45 826	55 320	56 264	1 194	12 015	28 427	(16 413)	-58%	56 264
Executive and council		40	100	100	20	35	80	(45)	-56%	100
Finance and administration		45 786	55 220	56 164	1 174	11 980	28 347	(16 368)	-58%	56 164
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		69 497	106 629	124 738	9 556	49 627	56 901	(7 274)	-13%	124 738
Community and social services		24 173	56 631	65 441	6 126	31 266	31 385	(119)	0%	65 441
Sport and recreation		12 117	10 093	12 965	1 358	6 199	4 603	1 596	35%	12 965
Public safety		5 788	8 261	13 209	63	4 945	8 043	(3 097)	-39%	13 209
Housing		27 419	31 644	33 123	2 009	7 215	12 870	(5 655)	-44%	33 123
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		114 732	99 849	98 513	4 246	20 936	40 945	(20 009)	-49%	98 513
Planning and development		26 522	5 135	5 878	956	3 591	3 247	344	11%	5 878
Road transport		85 532	94 464	92 386	3 286	17 220	37 548	(20 328)	-54%	92 386
Environmental protection		2 678	250	250	4	125	150	(25)	-17%	250
Trading services		242 998	380 693	398 094	26 625	89 273	187 935	(98 662)	-52%	398 094
Energy sources		73 910	126 332	124 536	1 120	9 127	39 689	(30 562)	-77%	124 536
Water management		73 254	148 159	159 767	15 623	48 274	79 817	(31 543)	-40%	159 767
Waste water management		59 260	87 200	88 291	9 375	25 497	57 895	(32 399)	-56%	88 291
Waste management		36 574	19 002	25 501	506	6 376	10 534	(4 158)	-39%	25 501
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	473 053	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609
Funded by:										
National Government		95 420	63 693	63 693	8 738	35 475	46 778	(11 303)	-24%	63 693
Provincial Government		27 322	21 885	23 831	553	2 356	7 127	(4 771)	-67%	23 831
District Municipality		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		34 759	33 057	33 531	1 531	11 170	21 654	(10 484)	-48%	33 531
Transfers recognised - capital		157 500	116 636	121 055	10 822	49 002	75 559	(26 557)	-35%	121 055
Borrowing		109 725	198 019	198 019	7 203	24 291	83 342	(59 052)	-71%	198 019
Internally generated funds	6	201 145	325 835	358 534	23 596	98 557	155 307	(56 750)	-37%	358 534
Total Capital Funding	7	468 371	642 490	677 609	41 622	171 850	314 209	(142 359)	-45%	677 609

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

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		549 503	649 027	614 996	555 248	614 996
Trade and other receivables from exchange transactions		262 898	223 917	223 917	156 029	223 917
Receivables from non-exchange transactions		93 221	15 459	15 459	154 974	15 459
Current portion of non-current receivables		-	-	-	-	-
Inventory		44 756	34 328	37 558	59 950	37 558
VAT		41 976	3 707	2 551	124 129	2 551
Other current assets		56 258	5 961	5 961	90 137	5 961
Total current assets		1 048 614	932 399	900 442	1 140 468	900 442
Non current assets						
Investments		-	-	-	-	-
Investment property		415 993	425 813	425 813	415 859	425 813
Property, plant and equipment		5 745 961	6 605 601	6 640 720	6 256 698	6 640 720
Biological assets		2 800	5 877	5 877	2 800	5 877
Living and non-living resources		-	-	-	-	-
Heritage assets		1 313	1 313	1 313	1 313	1 313
Intangible assets		4 398	4 074	4 074	4 385	4 074
Trade and other receivables from exchange transactions		8 304	4 582	4 582	8 304	4 582
Non-current receivables from non-exchange transactions		17	17	17	17	17
Other non-current assets		-	-	-	-	-
Total non current assets		6 178 786	7 047 276	7 082 395	6 689 376	7 082 395
TOTAL ASSETS		7 227 400	7 979 675	7 982 837	7 829 844	7 982 837
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		71 571	62 457	62 457	36 651	62 457
Consumer deposits		25 395	23 689	23 689	25 964	23 689
Trade and other payables from exchange transactions		320 477	334 833	354 022	89 179	354 022
Trade and other payables from non-exchange transactions		28 865	(4 638)	(22 903)	58 209	(22 903)
Provision		76 144	57 205	57 205	69 786	57 205
VAT		39 841	24 721	24 721	156 171	24 721
Other current liabilities		-	-	-	-	-
Total current liabilities		562 293	498 267	499 191	435 960	499 191
Non current liabilities						
Financial liabilities		443 131	775 285	775 285	443 131	775 285
Provision		176 222	161 010	161 010	176 222	161 010
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		204 754	231 878	231 878	204 754	231 878
Total non current liabilities		824 107	1 168 172	1 168 172	824 107	1 168 172
TOTAL LIABILITIES		1 386 400	1 666 439	1 667 363	1 260 067	1 667 363
NET ASSETS	2	5 841 000	6 313 236	6 315 474	6 569 778	6 315 474
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 942 247	5 950 789	5 953 026	5 931 146	5 953 026
Reserves and funds		335 720	362 447	362 447	335 720	362 447
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	6 277 967	6 313 236	6 315 474	6 266 866	6 315 474

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		1 149 536	548 788	548 788	126 509	627 216	283 457	343 759	121%	548 788
Service charges		1 270 229	1 858 920	1 858 920	106 275	738 449	758 728	(20 279)	-3%	1 858 920
Other revenue		114 956	230 996	237 420	8 194	63 686	89 913	(26 227)	-29%	237 420
Transfers and Subsidies - Operational		1 666	262 139	262 139	2	7 857	131 009	(123 152)	-94%	262 139
Transfers and Subsidies - Capital		8 002	98 415	98 415	26 333	72 463	58 050	14 413	25%	98 415
Interest		9 985	63 980	63 980	2 885	15 613	31 990	(16 377)	-51%	63 980
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 531 887)	(2 405 393)	(2 405 393)	176 834	(484 812)	(1 128 821)	(644 008)	57%	(180 989)
Interest		-	(62 215)	(62 215)	-	-	(32 352)	(32 352)	100%	(62 215)
Transfers and Subsidies		-	(22 631)	(22 631)	-	-	(9 861)	(9 861)	100%	(22 631)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 022 487	572 998	579 423	447 032	1 040 472	182 114	(858 359)	-471%	2 803 827
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		1 813	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(488 415)	(738 582)	(779 037)	(46 446)	(265 714)	362 499	628 213	173%	779 037
NET CASH FROM/(USED) INVESTING ACTIVITIES		(486 602)	(738 582)	(779 037)	(46 446)	(265 714)	362 499	628 213	173%	779 037
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	198 019	198 019	-	-	-	-		198 019
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	198 019	198 019	-	-	-	-		198 019
NET INCREASE/ (DECREASE) IN CASH HELD		535 885	32 436	(1 595)	400 586	774 758	544 612			3 780 884
Cash/cash equivalents at beginning:		1 328 597	678 807	678 807		1 757 096	678 807			1 757 096
Cash/cash equivalents at month/year end:		1 864 481	711 243	677 212		2 531 854	1 223 419			5 537 980

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	19 771	3 133	-	5 287	-	2 477	20 988	102 914	154 549	131 645	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	50 391	1 494	-	2 583	-	969	1 895	11 794	69 126	17 240	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	23 234	1 577	-	3 135	-	1 199	5 369	18 888	53 402	28 591	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7 527	701	-	2 503	-	633	4 359	26 826	42 550	34 321	-	-
Receivables from Exchange Transactions - Waste Management	1600	6 123	959	-	4 073	-	970	6 517	37 990	56 632	49 550	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	920	261	-	663	-	346	1 437	14 004	17 631	16 451	-	-
Interest on Arrear Debtor Accounts	1810	91	133	-	581	-	257	3 359	89 011	93 432	93 208	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(20 279)	92	-	3 773	-	127	687	13 333	(2 268)	17 919	-	-
Total By Income Source	2000	87 778	8 350	-	22 598	-	6 977	44 590	314 760	485 053	388 926	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 122	1 333	-	5 196	-	1 051	1 594	9 795	22 091	17 637	-	-
Commercial	2300	37 029	568	-	1 791	-	310	2 715	40 357	82 770	45 174	-	-
Households	2400	41 298	6 093	-	13 696	-	5 476	39 186	251 830	357 558	310 168	-	-
Other	2500	6 330	356	-	1 914	-	141	1 115	12 778	22 633	15 948	-	-
Total By Customer Group	2600	87 778	8 350	-	22 598	-	6 977	44 590	314 760	485 053	388 926	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement – Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description		NT Code	Budget Year 2025/26								
			0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands			30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	9 925	-	-	-	-	-	-	-	-	9 925
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	17 823	-	-	-	-	-	-	-	-	17 823
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	27 748	-	-	-	-	-	-	-	-	27 748

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Q2 Second Quarter

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months												
	Municipality															
	AF#9415		CALL ACCO		Deposits - Ba	No	Yes	7,00%	No	No	30/06/2025	53 579	328	-	-	53 907
	AF#5573		9M		Deposits - Ba	No	Yes	8,82%	No	No	10/07/2025	-	-	-	-	-
	AF#5172		1Y		Deposits - Ba	No	Yes	8,15%	No	No	10/07/2026	103 215	692	-	-	103 908
	N#R36		1Y		Deposits - Ba	No	Yes	8,65%	No	No	31/03/2025	212 244	1 477	-	-	213 721
	N#R37		10M		Deposits - Ba	No	Yes	7,90%	No	No	19/06/2026	102 229	671	-	-	102 900
	SR#U3		9M		Deposits - Ba	No	Yes	8,80%	No	No	10/09/2025	-	-	-	-	-
	SR#U6		6M		Deposits - Ba	No	Yes	8,30%	No	No	17/11/2025	-	-	-	-	-
	Municipality sub-total											471 268	3 168			474 436
	Entities															
	Entities sub-total											-	-	-	-	-
	TOTAL INVESTMENTS AND INTEREST	2										471 268	3 168			474 436

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		221 280	239 166	239 166	77 264	177 786	119 583	58 203	48,7%	239 166
Operational Revenue: General Revenue: Equitable Share		215 604	231 793	231 793	77 264	173 845	115 897	57 948	50,0%	231 793
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	-	2 241	1 601	640	40,0%	3 202
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	-	1 700	850	850	100,0%	1 700
Programme and Project Preparation Support Grant		2 055	2 471	2 471	-	-	1 235	(1 235)	-100,0%	2 471
Provincial Government:		21 914	18 358	24 518	300	8 556	9 116	(560)	-6,1%	18 358
Community Library Service Grant		11 333	10 023	10 023	-	7 718	5 011	2 707	54,0%	10 023
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		364	1 162	1 162	-	-	581	(581)	-100,0%	1 162
Maintenance and Construction of Transport Infrastructure		380	335	335	-	-	109	(109)	-100,0%	335
Community Development Workers Operational Support Grant		38	38	38	-	38	15	23	159,1%	38
RSEP/ VPUU		-	800	800	300	800	400	400	100,0%	800
Provincial Acceleration Grant		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant		3 150	6 000	6 000	-	-	3 000	(3 000)	-100,0%	6 000
District Municipality:		1 319	100	100	-	-	52	(52)	-100,0%	100
Cape Winelands District Municipality (Local Economic Development)		-	100	100	-	-	52	(52)	-100,0%	100
CAPE WINELANDS DISTRICT TOURISM GRANT		1 319	-	-	-	-	-	-	-	-
Other grant providers:		2 133	2 962	2 962	31	1 037	1 481	(444)	-30,0%	2 962
Departmental Agencies and Accounts		-	550	550	-	-	275	(275)	-100,0%	550
Foreign Government and International Organisations		-	2 412	2 412	2	859	1 206	(347)	-28,8%	2 412
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	150	-	150	-	-
Private Enterprises		2 133	-	-	28	28	-	28	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	246 646	260 585	266 746	77 595	187 379	130 232	57 147	43,9%	260 585
Capital Transfers and Grants										
National Government:		80 802	73 247	73 247	25 377	57 019	52 000	5 019	9,7%	73 247
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 556	6 188	6 188	-	4 023	2 182	1 841	84,4%	6 188
Municipal Disaster Relief Grant		6 000	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		60 246	62 059	62 059	25 377	49 996	47 739	2 257	4,7%	62 059
Integrated Urban Development Grant		5 000	5 000	5 000	-	3 000	2 079	921	44,3%	5 000
Provincial Government:		24 231	25 168	25 168	656	7 874	6 050	1 824	30,1%	25 168
Integrated Transport Planning		628	656	656	656	656	-	656	-	656
Human Settlements Development Grant		-	10 000	10 000	-	-	1 800	(1 800)	-100,0%	10 000
Development of Sport and Recreational Facilities		-	300	300	-	-	-	-	-	300
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		22 103	14 212	14 212	-	7 218	4 250	2 968	69,8%	14 212
RSEP/ VPUU		1 500	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	0	-	0	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	0	-	0	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	105 033	98 415	98 415	26 033	64 893	58 050	6 843	11,8%	98 415
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	351 679	359 001	365 161	103 628	252 272	188 282	63 990	34,0%	359 001

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

Description		Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			221 290	239 166	239 166	14 394	79 518	119 583	(40 065)	-33,5%	(239 166)
Operational Revenue: General Revenue: Equitable Share			215 604	231 793	231 793	11 670	76 794	115 897	(39 102)	-33,7%	(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			2 021	3 202	3 202	855	855	1 601	(746)	-46,6%	(3 202)
Local Government Financial Management Grant [Schedule 5B]			1 611	1 700	1 700	216	216	850	(634)	-74,6%	(1 700)
Integrated Urban Development Grant			2 055	2 471	2 471	1 654	1 654	1 235	418	33,9%	(2 471)
Provincial Government:			15 754	18 358	24 518	7 397	7 709	11 298	(3 589)	-31,8%	(25 802)
Community Library Service Grant			11 333	10 023	10 023	7 397	7 402	5 011	2 390	47,7%	(10 023)
Municipal Accreditation and Capacity Building Grant			249	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant			364	1 162	1 162	-	-	581	(581)	-100,0%	(1 162)
Maintenance and Construction of Transport Infrastructure			380	335	335	-	-	109	(109)	-100,0%	(335)
Community Development Workers Operational Support Grant			38	38	38	-	1	15	(13)	-91,5%	(38)
RSEP/ VPUU			-	800	800	-	-	400	(400)	-100,0%	(800)
Provincial Acceleration Grant			239	-	6 161	-	-	-	-	-	-
Human Settlements Development Grant			3 150	6 000	6 000	-	307	5 182	(4 875)	-94,1%	(13 444)
District Municipality:			1 319	100	100	20	80	52	28	53,8%	(100)
Cape Winelands District Municipality (Local Economic Development)			-	100	100	20	80	52	28	53,8%	(100)
CAPE WINELANDS DISTRICT TOURISM GRANT			1 319	-	-	-	-	-	-	-	-
Other grant providers:			182	2 962	2 962	-	352	1 481	(1 129)	-76,3%	(2 962)
Departmental Agencies and Accounts			-	550	550	-	352	275	77	27,9%	(550)
Foreign Government and International Organisations			-	2 412	2 412	-	-	1 206	(1 206)	-100,0%	(2 412)
Households			-	-	-	-	-	-	-	-	-
Non-profit Institutions			67	-	-	-	-	-	-	-	-
Private Enterprises			115	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-
Higher Educational Institutions			-	-	-	-	-	-	-	-	-
Parent Municipality / Entity			-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			238 545	260 585	266 746	21 811	87 659	132 414	(44 755)	-33,8%	(268 030)
Capital expenditure of Transfers and Grants											
National Government:			84 036	73 247	73 247	8 738	35 475	52 000	(16 524)	-31,8%	(73 247)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			15 556	6 188	6 188	31	1 060	2 182	(1 122)	-51,4%	(6 188)
Municipal Disaster Relief Grant			6 000	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant			-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant			60 246	62 059	62 059	8 708	34 415	47 739	(13 323)	-27,9%	(62 059)
Energy Efficiency and Demand Side Management Grant			2 234	5 000	5 000	-	-	2 079	(2 079)	-100,0%	(5 000)
Provincial Government:			25 606	25 168	27 405	553	2 356	7 895	(5 538)	-70,2%	(27 405)
Human Settlements Development Grant			1 680	10 000	10 000	-	-	1 800	(1 800)	-100,0%	(10 000)
Development of Sport and Recreational Facilities			-	300	300	227	227	-	227	-	(300)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)			22 335	14 212	15 912	279	1 730	5 558	(3 827)	-68,9%	(15 912)
Integrated Transport Planning			628	656	656	-	-	-	-	-	(656)
RSEP/ VPUU			963	-	537	47	399	537	(138)	-25,7%	(537)
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts			-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations			-	-	-	-	-	-	-	-	-
Households			-	-	-	-	-	-	-	-	-
Non-Profit Institutions			-	-	-	-	-	-	-	-	-
Private Enterprises			-	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-
Higher Educational Institutions			-	-	-	-	-	-	-	-	-
Parent Municipality / Entity			-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue			-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			109 642	98 415	100 653	9 291	37 832	59 894	(22 063)	-36,8%	(100 653)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			348 187	359 001	367 399	31 102	125 491	192 308	(66 818)	-34,7%	(368 682)

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

12. 12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2025/26, Q2 (01 October – 31 December 2025)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 2nd Quarter (01 October – 31 December 2025) of the 2025/26 financial year.

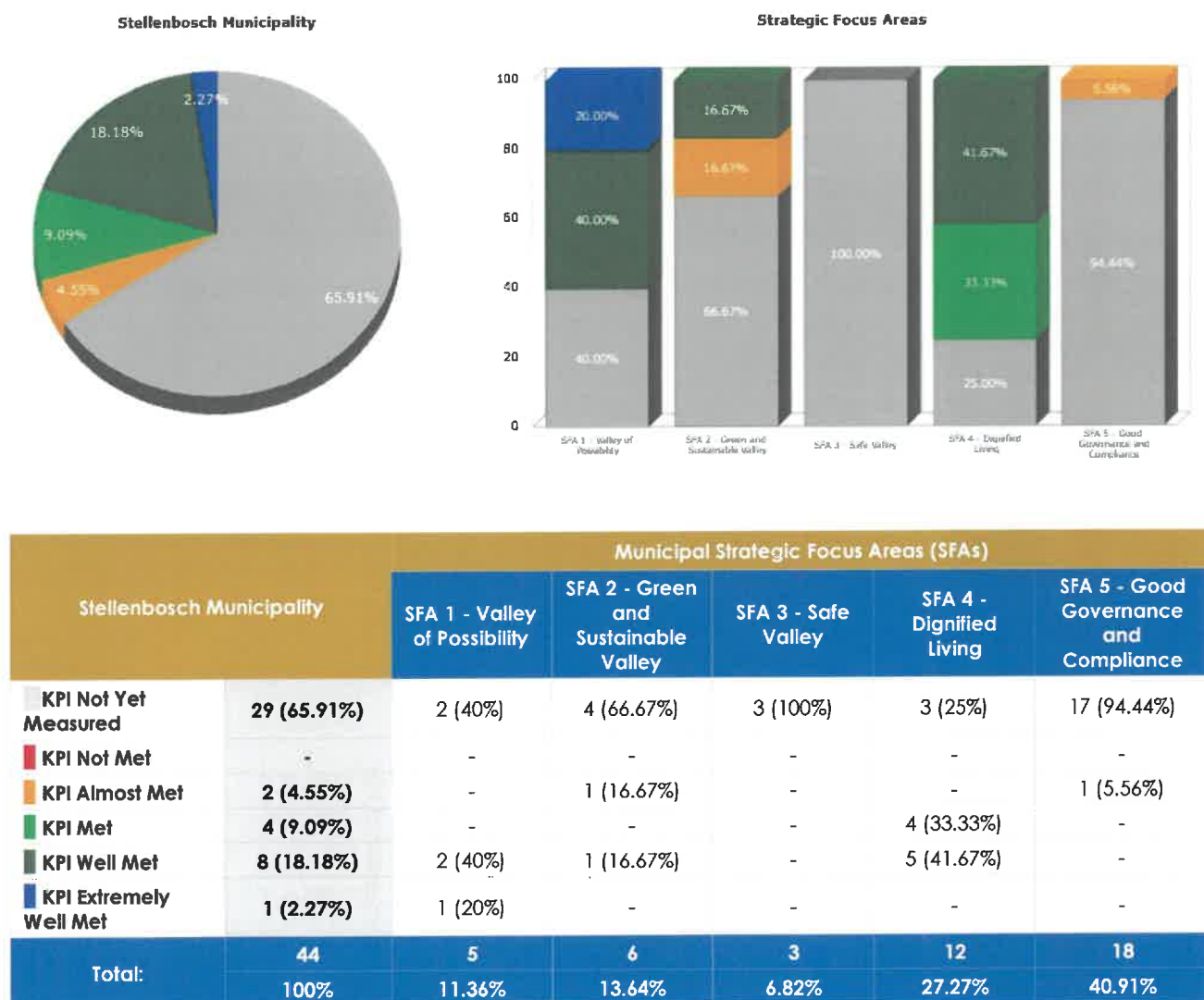


Table: 1 Overall performance for Quarter 2 (01 October – 31 December 2025) per SFA

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 October – 31 December 2025
				Target	Actual	Performance Comment
TL151	KPI002	Submission of the revised Economic Development Strategy to the Municipal Manager	Number of the revised Economic Development Strategies submitted to the Municipal Manager by 31 May	1	1	0
TL152	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	660
TL153	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%	100%
TL154	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMEs	4	4	1
					24	

The overall target of 1 100 is not too low, as it aligns with the budget allocated for the municipality's EPWP programme for the financial year. However, the target for quarter 2 (currently set at 660) is likely too conservative, and there will be consideration given to increasing the quarter 2 target during the 2026/27 financial year.

3 / 3 x 100 = 100%

Improved application management and improved case officer management resulted in the performance target being overachieved.

If the strategic partnership with the Start-Up Tribe persists into the 2026/27 financial year, consideration will be given to increasing the annual and quarterly targets accordingly. This matter will be addressed during the upcoming KPI target review.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

SFA 1 - Valley of Possibility								
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 October – 31 December 2025		
						Target	Actual	Performance Comment
TL155	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	variety of online training sessions accessed via the Start-Up Tribe platform during quarter 2.
								N/A

Summary of Results: SFA 1 - Valley of Possibility



QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

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 October – 31 December 2025			
						Target	Actual	R	Performance Comment
TL158	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	N/A	
TL159	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	0	0	N/A	
TL160	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%	91.30%	G2	462 / 506 x 100 = 91.30% Improved application management and workflow management resulted in the performance target being overachieved in Q2. Capacity issues need to be addressed, as it is not sustainable to maintain these performance standards moving forward.
TL161	KP022	Wastewater quality measured to the Department of Water and Sanitation's License Conditions for physical and micro parameters	Percentage of wastewater quality compliance as per the analysis certificate, measured quarterly	70%	70%	70%	54.66%		December 2025, 51%; November 2025, 59%; and October 2025, 54% Average 164 / 3 = 54.66% Performance is measured against the Special Limits, which the municipality is engaging the Department of Water and Sanitation (DWS) to change. Actual performance (against the General Limits) is expected to be equal to 76% in October 2025, November 2025, 81%, and December, 82%. The municipality is in the process of applying to the Department of Water Services (DWS) for the correction of the municipality's licence limits. The evaluation report for this appointment was submitted to the Department: Supply Chain Management (SCM) in the first week of January 2026. The upgrade of the Wemmershoek Wastewater Treatment Works (WWTWs) is currently under

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

SFA 2 - Green and Sustainable Valley							01 October – 31 December 2025		
		KPI Not Yet Measured	4						
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target		Target	Actual	R

KPI Not Met	0
KPI Almost Met	1
KPI Met	0
KPI Well Met	1
KPI Extremely Well Met	0
Total KPIs	6

Summary of Results: SFA 2 - Green and Sustainable Valley

13.3 SFA 3 - Safe Valley

SFA 3 - Safe Valley									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target		Revised Annual Target		01 October – 31 December 2025	
				Target	Actual	Target	Actual	Performance Comment	Corrective Measures
TL163	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	0	1	0	N/A	
TL164	KPI025	Submission of the revised Safety and Security Strategy to the Municipal Manager	Number of revised Safety and Security Strategies submitted to the Municipal Manager by 30 April	1	0	1	0	N/A	
TL165	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	0	1	0	N/A	

Summary of Results: SFA 3 - Safe Valley



QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

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 October – 31 December 2025	
				Target	Actual	Performance Comment	
				Target	Actual	Corrective Measures	
TL166	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	30	30	0	N/A
TL167	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%	6 580 / 6 580 x 100 = 100%
TL168	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%	N/A
TL169	KPI030	Water quality measured quarterly to the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	90%	90%	97.70%	Total Samples: 3 438 Failures: 81 (3 438 – 81) / 3 438 = 97.70%
TL170	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	<25%	<25%	0%	N/A
TL171	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%	6 580 / 6 580 x 100 = 100%
TL172	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%	6 580 / 6 580 x 100 = 100%

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

SFA 4 - Dignified Living							
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual
						R	Performance Comment
						01 October – 31 December 2025	
						Corrective Measures	
TL173	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%
TL174	KPI036	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	27 000	27 000	27 000	28 610
TL175	KPI037	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	27 000	27 000	27 000	28 610
TL176	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	27 000	27 000	27 000	28 610
TL177	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	27 000	27 000	27 000	28 610
						G	6 580 / 6 580 x 100 = 100%
						G2	
						G2	
						G2	
						G2	

Summary of Results: SFA 4 - Dignified Living



QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance										
		01 October – 31 December 2025								
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
TL147	KPI059	Submission of the revised Communication Policy to the MayCo	Number of revised Communication Policies submitted to the MayCo by 31 May	1	1	0	0	N/A		
TL148	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%	N/A		
TL149	KPI049	Submission of the Auditor General of South Africa (AGSA) Audit Action Plan (AAP) to the APAC	Number of AGSA Audit Action Plans submitted to the APAC by 31 March	1	1	0	0	N/A		
TL150	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	N/A		
TL156	KPI055	Submission of the revised Sewer Master Plan to the Municipal Manager	Number of revised Sewer Master Plans submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		
TL157	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	N/A		
TL178	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	N/A		
TL179	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance +	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	N/A		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
01 October – 31 December 2025										
		Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100								
TL180	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%	30%	25.36%		R171 850 247 / R677 608 824 x 100 = 25.36%	A detailed performance assessment was conducted with the Mid-Year Adjustment Budget 2025/26, and projects will be shifted to the outer financial years based on cash flow projections, as well as tenders that are not yet in place.
TL181	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 actually 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%	N/A	The underspending of the capital expenditure budget for the second quarter primarily results from delays in appointing service providers for the implementation of capital projects, as well as the late submission of project specifications in accordance with the timeframes outlined in the Demand Management Plan (DMP).	
TL182	KPI046	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(f))	Debt coverage ratio ((Total operating revenue - operating grants received) / (Debt service payments due within the year)) measured by 30 June	15%	15%	0%	0%	N/A		
TL183	KPI047	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(iii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	0%	0%	N/A		
TL184	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	0	0	N/A		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2025

SFA 5 - Good Governance and Compliance

Ref		KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
TL185		KPI051	Submission of the revised Information and Communication Technology (ICT) Backup Disaster Recovery Plan to the ICT Steering Committee	1	1	0	0	N/A		
TL186		KPI052	Submission of the revised Strategic ICT Plan to the ICT Steering Committee	1	1	0	0	N/A		
TL187		KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)	1	1	0	0	N/A		
TL188		KPI050	Submission of the revised Strategic Risk Register (SRR) to the Risk Management Committee	1	1	0	0	N/A		
TL189		KPI056	Submission of the revised Electrical Master Plan to the Council	1	1	0	0	N/A		

Summary of Results: SFA 5 - Good Governance and Compliance



14. STRATEGIC PERFORMANCE CONCLUSION

- (a) Out of the 44 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2025/26, 29 were not measured during quarter 2 (01 October – 31 December 2025). 02 of the measured KPIs were not achieved, 04 were met, and 08 were well met.

Summary of Results: Strategic Focus Areas 1 - 5		
	KPI Not Yet Measured	29
	KPI Not Met	0
	KPI Almost Met	2
	KPI Met	4
	KPI Well Met	8
	KPI extremely well met	1
Total KPIs		44