



STELLENBOSCH

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QUARTERLY BUDGET MONITORING REPORT

3rd Quarter 2025/26



QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending March 2026 has been prepared in accordance with Section 52 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required quarterly statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of March 2026.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 22 April 2026

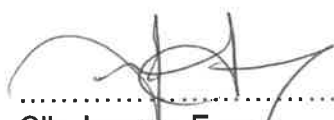
To Council

CERTIFICATE

QUALITY C

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 third 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.



Cllr Jeremy Fasser
Executive Mayor
Date: 22 April 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	27
7. Allocations and grant receipts and expenditure for the 3rd quarter of 2025/26.....	29
8. Personnel Expenditure	30
9. Withdrawals	31
10. Cost containment reporting.....	32
11. Quarterly Budget Statements.....	35
12. Top Layer Service Delivery and Budget Implementation Plan (SDBIP).....	46
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	594 994 274	2 831 662 033	2 919 127 431
Plan to Date (SDBIP)	376 744 094	1 735 214 668	1 948 113 494
Actual	252 850 425	1 620 902 996	2 077 810 265
Variance to SDBIP	(123 893 669)	(114 311 672)	129 696 771
Year to date % Variance to SDBIP	-32,89%	-6,59%	6,66%

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

3. Operating Revenue

The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 3rd Quarter of 2025/26.

Operating Revenue by Source

Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET
Exchange Revenue		
Service charges - Electricity	1 215 948 763,00	1 240 948 763,00
Service charges - Water	201 453 009,00	213 953 009,00
Service charges - Waste Water Management	132 112 779,00	132 112 779,00
Service charges - Waste management	112 789 486,00	117 789 486,00
Sale of Goods and Rendering of Services	25 590 670,00	32 590 670,00
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	52 979 577,00
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	577 762 768,00
Fines, penalties and forfeits	173 402 829,00	173 402 829,00
Transfer and subsidies - Operational	260 585 383,00	265 779 526,00
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	2 919 127 431

QUARTER 3 2025/26		
PLANNED	ACTUAL	VAR
225 673 742	252 117 730	12%
60 769 397	79 450 633	31%
27 216 402	31 429 252	15%
27 130 680	25 182 544	-7%
5 560 638	4 904 823	-12%
292 959	1 081 561	269%
4 796 039	5 743 897	20%
14 576 811	12 259 334	-16%
2 690 612	4 707 625	75%
1 429 717	2 751 132	92%
5 856 910	18 802 493	221%
		0%
133 084 532	124 573 352	-6%
65 380 458	87 951 919	35%
124 920 594	65 962 718	-47%
716 950	1 139 829	59%
719 781	1 378 005	91%
700 816 222	719 436 847	3%

QUARTER 3 2024/25		
PLANNED	ACTUAL	VAR
213 428 163	225 188 983	6%
60 908 420	59 322 756	-3%
27 597 719	30 610 337	11%
27 130 680	23 154 035	-15%
5 582 572	4 874 173	-13%
292 959	936 789	220%
4 796 039	6 537 254	36%
15 143 610	14 887 840	-2%
2 690 612	4 581 869	70%
1 429 717	2 067 448	45%
5 856 910	9 092 453	55%
34 331 350	113 745 905	231%
65 380 485	116 598 501	78%
65 966 619	97 602 836	48%
716 950	1 184 947	65%
-	-	
531 252 805	710 386 126	34%

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

1.1 Property Rates

Property rates and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges to be billed annually. This has resulted in an underperformance of R3 448 435 for property rates when compared to the year-to-date budget projections.

3.2 Service charges - Electricity

The municipality has billed R44 601 636 more electricity charges than initially anticipated. The largest overperformance variance was noted for Electricity Sales: Time of use tariffs R40 832 148 and Electricity Sales: Domestic High: Prepaid R14 535 197. This overperformance is a result of increases in consumption.

3.3 Service charges - Waste Water Management

The municipality has billed R17 046 835 more sanitation charges than initially anticipated. The largest overperformance variance was noted for Industrial Wastewater R4 399 573 and sanitation charges R6 927 748. This increase in billings is a result of an increase in usage.

3.3 Service charges - Water

The municipality has billed R15 995 765 more water charges than initially anticipated. The largest overperformance variance was noted for Water Sales: Conventional R12 431 056. This increase in billings is a result of an increase in usage.

3.4 Sale of Goods and Rendering of Services

An overperformance is noted for Sale of Goods and Rendering of Services to the amount of R3 507 850. The items that attributed to the overperformance are as follows:

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

An over performance of R2 410 167 has been noted. This is a result of more lease agreements entered into for encroachments therefore, more payments being received than initially anticipated.

3.4.2 Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Parking Fees

An over performance of R819 722 has been noted. This is a result of an increase in parking usage due to students being back on the University.

3.5 Transfer and subsidies - Operational

An underperformance is noted for transfers and subsidies to the amount of R6 574 871. The revenue is recognised as and when the conditions of the grants are met and is therefore dependent on the implementation of the grant projects.

3.6 Fines, penalties, and forfeits

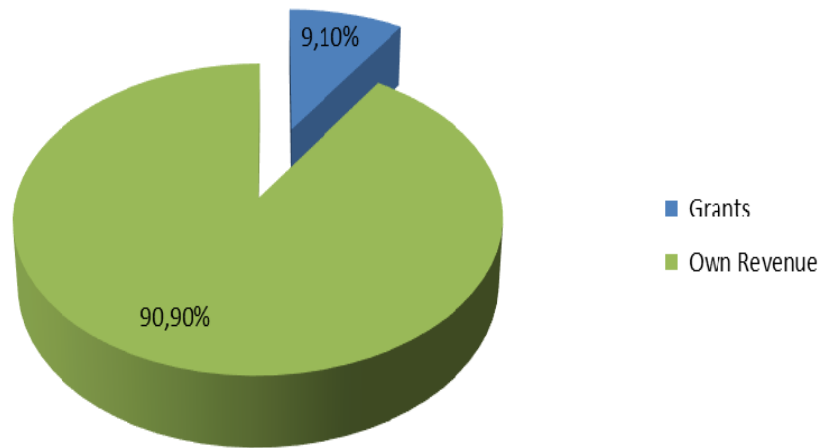
An overperformance was noted to the amount of R53 278 735. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

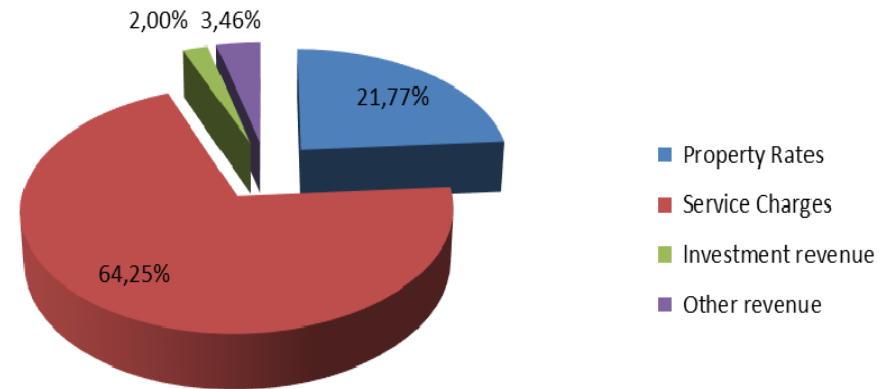
Stellenbosch municipality is not dependant on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists mainly of service charges at 64.25 per cent of the 2 653 347 905 billion own revenue budget.

Funding of the 2025/26 operating budget



Composition of own revenue



QUARTERLY BUDGET STATEMENT FOR MARCH 2026

4. Operating Expenditure

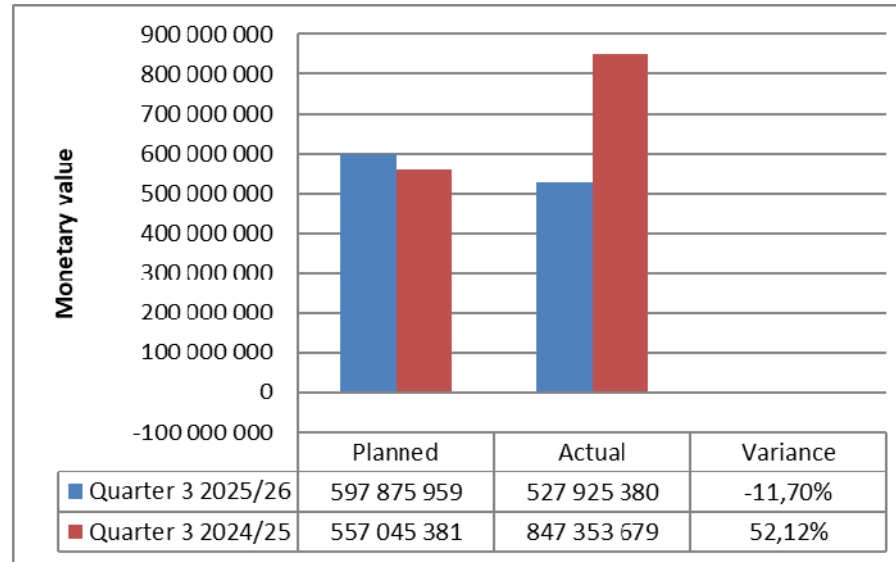
The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 3rd Quarter of 2025/26.

Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 3 2025/26		QUARTER 3 2024/25		YEAR TO DATE 2025/26	
			PLANNED	ACTUALS	PLANNED	ACTUALS	PLANNED	ACTUALS
Municipal Manager	23 693 262	24 654 689	5 711 357	4 887 447	4 297 100	9 621 134	15 148 715	14 574 836
Planning & Development	130 807 404	134 714 474	35 192 652	24 454 237	25 349 356	55 078 485	90 603 557	77 651 760
Infrastructure Services	1 636 652 537	1 706 899 622	375 354 292	299 435 440	352 410 872	437 349 413	1 103 799 318	972 866 061
Community and Protection Services	568 392 787	578 103 041	108 573 580	93 632 298	99 107 829	200 009 067	294 987 205	284 739 795
Corporate Services	236 951 689	238 980 229	40 465 054	34 330 689	45 946 922	86 008 832	121 580 349	122 813 752
Financial Services	144 583 175	148 309 978	32 579 024	71 185 268	29 933 302	59 286 750	109 095 524	148 256 793
TOTALS	2 741 080 854	2 831 662 033	597 875 959	527 925 380	557 045 381	847 353 679	1 735 214 668	1 620 902 996

During the third quarter of the financial year the directorates spent R527 925 380, 11.7% less than the planned expenditure. At the same period last year, the directorates spent R847 353 679, 52% more than the planned expenditure.

QUARTERLY BUDGET STATEMENT FOR MARCH 2026



The year on year comparison for the third quarter is 88.30% actual spending rate of the planned operating budget for the financial year 2025/26, compared to a 152.12% 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 R90 603 557 of the amended budget. The year- to- date actual expenditure incurred amounted to R77 651 760 which resulted in an underperformance of R12 951 797. 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 R3 850 330 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and is currently finalising the tender specifications for the appointment of a contractor. These are then expected to serve at the bid specifications committee in April 2026.

4.1.2 Expenditure: Contracted Services: Contractors: Management of Informal Settlements

The user department planned to spend R6 621 834 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 201 650. Orders to the amount of R2 083 558 have been loaded onto the financial system. The user department indicated that the remaining funds will be used in May 2026 for evictions and provision of Wendy houses.

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

The user department planned to spend R1 355 153 of the amended budget. The year-to-date actual expenditure incurred amounted to R233 452. Orders to the amount of R1 655 078 have been loaded onto the financial system. The user department indicated that a service provider has been appointed for the drafting of the water use licensing application.

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

The user department planned to spend R724 511 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 050 235 have been loaded onto the financial system. The user department indicated that a service provider was appointed for the for the implementation of the building plans application management system.

4.1.5 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Research and Advisory (Local Economic Development)

The user department planned to spend R415 108 of the amended budget. No expenditure has been incurred to date. The user department indicated a service provider was appointed for the drafting of the bi-annual economic intelligence report to be submitted in May 2026.

4.1.6 Expenditure: Inventory Consumed: Consumables: Zero Rated (Housing Administration)

The user department planned to spend R420 489 of the amended budget. The year-to-date actual expenditure incurred amounted to R137 319. The user department indicated that expenditure is incurred as-and-when needed.

4.1.7 Expenditure: Operating Leases: Furniture and Office Equipment (Planning and development General)

The user department planned to spend R611 685 of the amended budget. The year-to-date actual expenditure incurred amounted to R315 335. The user department indicated that the invoice for March 2026 will be submitted for payment in April 2026.

4.1.8 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Local Economic Development)

The user department planned to spend R370 608 of the amended budget. The year-to-date actual expenditure incurred amounted to R141 915. The user department indicated that a service provider has been appointed, and work is expected to commence soon.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R1 103 799 318 of the amended budget. The year-to-date actual expenditure incurred amounted to R972 866 061 which resulted in an underperformance of R130 933 257. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R576 857 144 of the amended budget. The year-to-date actual expenditure incurred amounted to R550 470 169. The user department indicated that the invoices for March 2026 will be received soon and submitted for payment in April 2026.

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

The user department planned to spend R19 688 301 of the amended budget. The year-to-date actual expenditure incurred amounted to R13 085 441. Orders to the amount of R8 099 267 have been loaded onto the financial system. The user department indicated that the invoices for March 2026 have been received and will be processed in April 2026.

4.2.3 Expenditure: Inventory Consumed: Materials and Supplies (Engineering Services)

The user department planned to spend R2 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R673 548. The user department indicated that expenditure is incurred as and when needed and the current month's expenditure has been lower than envisaged.

4.2.4 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Electrical engineering)

The user department planned to spend R1 488 177 of the amended budget. The year-to-date actual expenditure incurred amounted to R211 479. The user department indicated that expenditure is incurred as and when needed and the current month's expenditure has been lower than envisaged.

4.2.5 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R4 173 320 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 003 082. The user department indicated that there is an increase in vending services, and the invoices for the past two months will be submitted for payment.

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 813 761. Orders to the amount of R1 093 682 have been loaded onto the financial system. The user department indicated

that work is currently in progress, and they are in the process of rolling out the winter readiness programme and expediting all maintenance interventions.

4.2.7 Expenditure: Depreciation and Amortisation: Depreciation: Machinery and Equipment

The user department planned to spend R132 480 954 of the amended budget. The year-to-date actual expenditure incurred amounted to R55 086 180. The user department indicated that the necessary amendments to the misalignment will reflect in the next reporting period.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R294 987 205 of the amended budget. The year-to-date actual expenditure incurred amounted to R284 739 795 which resulted in an underperformance of R10 247 410. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Traffic Management

The user department planned to spend R10 016 334 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 852 503. The user department indicated that invoices have been submitted for payment. An improvement in expenditure will be seen in the next reporting period.

4.3.2 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Households: Social Security Payments: Social Assistance: Grant in Aid

The user department planned to spend R5 800 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 552 769. The user department indicated that the approved donation for U-Turn cannot be paid in full as they have not yet obtained a local facility, this has contributed to this variance. Invoices for March for all other approved donations will be received in April 2026.

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

The user department planned to spend R2 093 650 of the amended budget. The year-to-date actual expenditure incurred amounted to R553 085. The user department indicated that service providers have been appointed and the project is currently ongoing.

4.3.4 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R46 668 686 of the amended budget. The year-to-date actual expenditure incurred amounted to R45 220 636. The user department indicated that they are awaiting invoices from service providers.

4.3.5 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management

The user department planned to spend R1 020 175 of the amended budget. The year-to-date actual expenditure incurred amounted to R49 800. The user department indicated that a service provider was appointed for the consolidation of two erven and work is currently in progress.

4.3.6 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities (Library: Plein Street)

The user department planned to spend R843 156 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 800. The user department indicated that work is currently in progress.

4.4 Corporate Services

The Corporate Services directorate planned to spend R121 580 349 of the budget. The year-to-date actual expenditure incurred amounted to R122 813 752 which resulted in an overperformance of R1 233 403. The items that attributed to the overperformance are as follows:

4.4.1 Expenditure: Operational Cost: Skills Development Fund Levy

The user department planned to spend R2 970 802 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 533 342. The user department indicated that the expenditure is still in line with the amended budget.

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

The user department planned to spend R472 924 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 086 712. The user department indicated that there was an increase in maintenance requirements than initially anticipated.

4.5 Financial Services

The Financial Services directorate planned to spend R109 095 524 of the budget. The year-to-date actual expenditure incurred amounted to R148 256 793 which resulted in an overperformance of R39 161 269. The items that attributed to the overperformance are as follows:

4.5.1 Expenditure: Depreciation and Amortisation: Depreciation

The user department planned to spend R1 809 513 of the amended budget. The year-to-date actual expenditure incurred amounted to R47 642 916. The user department indicated that the necessary amendments to the misalignment will reflect in the next reporting period.

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

5. Capital Expenditure

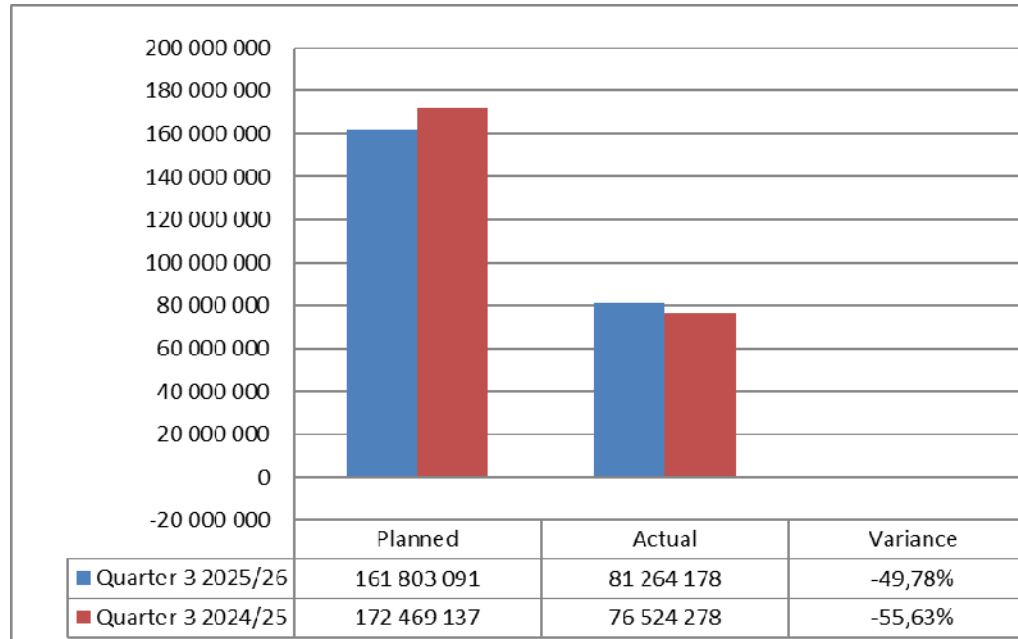
The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 3rd Quarter of 2025/26.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	100 000	100 000
Planning & Development	35 403 912	34 485 819
Infrastructure Services	470 181 540	404 059 707
Corporate Services	81 584 723	31 663 619
Community and Protection Services	50 920 000	120 385 129
Financial Services	4 300 000	4 300 000
TOTALS	642 490 175	594 994 274

QUARTER 3 2025/26		
PLANNED	ACTUAL EXPENDITURE	VAR %
20 000	312 693	1463%
8 924 428	1 169 238	-87%
108 346 793	60 553 508	-44%
3 571 481	3 744 543	5%
40 940 389	14 946 750	-63%
-	537 446	0%
161 803 091	81 264 178	-50%

QUARTER 3 2024/25		
PLANNED	ACTUAL EXPENDITURE	VAR %
1 198	-	-100%
12 533 604	7 120 729	-43%
124 088 242	52 521 868	-58%
16 440 379	6 763 914	-59%
19 066 210	9 073 313	-52%
339 504	1 044 454	208%
172 469 137	76 524 278	-56%

QUARTERLY BUDGET STATEMENT FOR MARCH 2026



The year-on-year comparison at the end of the third quarter indicates that **R81 264 178** of the planned **R161 803 091** was spent during the third quarter of the **2025/26 financial year**, reflecting a **50.22% expenditure rate**.

In comparison, expenditure for the same period in the **previous financial year** amounted to **R76 524 278** out of a planned **R172 469 137**, resulting in a significantly lower **spending rate of 44.37%**.

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

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R18 9321 392 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 702 892. This resulted in an underperformance of R8 228 500. The projects that attributed to the underperformance are as follows:

5.1.1 Upgrading of Flats: General

The user department planned to spend R3 251 824 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 251 824. The user department indicated that they will be utilising an existing tender for the resurfacing of the parking areas.

5.1.2 Rehabilitation of Langrug Dam and Engineering Services

The user department planned to spend R3 730 769 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 078 344. Orders to the amount of R3 150 941 have been loaded onto the financial system. The user department indicated that a resolution was taken with regards to the environmental concerns raised and the project will continue within the bounds and scope given by the Department of environmental affairs and development planning.

5.1.3 Upgrading of Lapland wastewater

The user department planned to spend R1 500 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the upgrading of the Lapland sewer line connections has been cancelled due to the non-compliance of bidders. A new tender was advertised and closed at the end of March 2026.

5.1.4 Kayamandi Hostels

The user department planned to spend R896 128 of the amended budget. The year-to-date actual expenditure incurred amounted to R91 128. The user department indicated that the tender for the appointment of electrical consultants is expected to serve at the bid adjudication committee in April 2026.

5.1.5 ISSP Kayamandi

The user department planned to spend R652 180 of the amended budget. The year-to-date actual expenditure incurred amounted to R152 180. The user department indicated that the advert for the appointment of a contractor closed in February 2026 and is currently in the evaluation stage.

5.2 Community and Protection Services

The Directorate planned to spend R80 617 939 of the amended budget. The year-to-date actual expenditure incurred amounted to R57 482 863. This resulted in an underperformance of R23 135 076. 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 R6 067 202 of the amended budget. The year-to-date actual expenditure incurred amounted to R958 692. Orders to the amount of R3 751 581 have been loaded onto the financial system. The user department indicated that a portion of the project is currently being implemented and they are awaiting invoices from the service provider. The advert of the tender for the second portion of the project was closed in March 2026 and is being evaluated.

5.2.2 Calcutta Memorial Park

The user department planned to spend R41 097 429 of the amended budget. The year-to-date actual expenditure incurred amounted to R31 929 650. Orders to the amount of R15 468 975 have been loaded onto the financial system. The user department indicated that a portion of the project has been completed and all invoices have been paid. A building contractor is currently on site, and the information & communications tender has been awarded.

5.2.3 Specialized Vehicles: Traffic

The user department planned to spend R5 353 018 of the amended budget. The year-to-date actual expenditure incurred amounted to R378 438. Orders to the amount of R4 349 278 have been loaded onto the financial system. The user department indicated that they are awaiting delivery of the vehicles.

5.2.4 Upgrade Stellenbosch Library

The user department planned to spend R5 380 697 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 529 451. Orders to the amount of R480 652 have been loaded onto the financial system. The user department indicated that a service provider has been appointed for the remaining work to be done.

5.2.5 Upgrade of Sport Facilities

The user department planned to spend R5 655 708 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 074 655. Orders to the amount of R994 986 have been loaded onto the financial system. The user department indicated that existing tenders will be utilised for both procurement and labour. A service provider for the procurement has been appointed.

5.3 Infrastructure Services

The Directorate planned to spend R251 340 691 the amended budget. The year-to-date actual expenditure incurred amounted to R168 319 351. This resulted in an underperformance of R83 021 340. 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 R45 896 981 of the amended budget. The year-to-date actual expenditure incurred amounted to R38 602 649. Orders to the amount of R36 358 538 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 Bridge Assessment and Design - Lacotte River Flood Resilience

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R714 418. Orders to the amount of R2 284 493 have been loaded onto the financial system. The user department indicated that service providers have been appointed and work is in progress.

5.3.3 Upgrade of WWTW Wemmershoek

The user department planned to spend R34 250 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 072 627. Orders to the amount of R6 646 844 have been loaded onto the financial system. The user department indicated that the contractor and consultant have been appointed and are currently on site and they envisage completion by 30 June 2026.

5.3.4 Upgrade transformers at Main substation 7.5MVA to 20MVA

The user department planned to spend R3 717 223 of the amended budget. The year-to-date actual expenditure incurred amounted to R599 451. Orders to the amount of R1 904 326 have been loaded onto the financial system. The user department indicated that tender BSM 24/26 is awaiting to serve at the bid adjudication committee.

5.3.5 Bien don 66/11kV substation new

The user department planned to spend R15 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R242 805. Orders to the amount of R23 000 000 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and work is currently underway, no invoices have been received from the service provider yet.

5.3.6 Bulk Water Supply Pipeline & Pumpstations: Franschhoek

The user department planned to spend R16 772 200 of the amended budget. The year-to-date actual expenditure incurred amounted to R13 067 565. Orders to the amount of R2 977 565 have been loaded onto the financial system. The user department indicated that the final inspection was conducted by the consultant in March 2026 and final payments will be made.

5.3.7 Major Drop-Offs: Construction – Franschhoek

The user department planned to spend R3 165 250 of the amended budget. The year-to-date actual expenditure incurred amounted to R514 665. Orders to the amount of R4 614 369 have been loaded onto the financial system. The user department indicated that they are awaiting invoices from the service provider for work done.

5.3.8 Major Drop-Offs: Construction – Klapmuts,

The user department planned to spend R1 656 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R241 825 have been loaded onto the financial system. The user department indicated that a contractor was appointed and is finalising the condition assessment report and cost estimates.

5.3.9 Electricity Network: Pniel

The user department planned to spend R2 300 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R802 542 have been loaded onto the financial system. The user department indicated that service providers have been appointed and work is currently underway.

5.3.10 Energy Efficiency and Demand Side Management

The user department planned to spend R3 600 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they will be utilising the existing electrical labour tender for the implementation of the project.

5.3.11 Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA

The user department planned to spend R3 600 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider has been appointed and the project commenced in March 2026.

5.4 Corporate Services

The Directorate planned to spend R21 454 072 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 459 331. This resulted in an underperformance of R8 994 741. 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 875 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R302 920 have been loaded onto the financial system. The user

department indicated that the tender is expected to serve at the bid evaluation committee in April 2026.

5.4.3 Fibre Optic Implementation

The user department planned to spend R2 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender was appealed which caused a delay, however, the tender has since been awarded, and work is expected to commence.

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 R989 784. The user department indicated that they have applied for an updated business agreement with SETA.

5.4.5 Server Storage expansion and upgrades

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the specifications for the procurement of hardware were approved and the tender will be advertised in April 2026.

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

6. Investments and Borrowings

6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE 01 JULY 2025	QUARTER 3		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE QUARTER UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#9415	CALL	7,200%		11 261 535,17	70 000 000,00	- 40 000 000,00	70 000 000,00	1 801 846,71	4 447 137,15	85 708 672,32
20-8179-5573	A#5573	9 MTHS	8,820%	07-Jul-25	169 344 970,14			- 169 575 720,88	-	230 750,74	0,00
20-8213-6172	A#6172	12 MTHS	8,150%	10-Jul-26	-			100 000 000,00	2 009 589,04	5 917 123,29	105 917 123,29
20-8242-2286	A#2286	12 MTHS	8,350%	24-Feb-27	-	150 000 000,00		150 000 000,00	205 890,41	205 890,41	150 205 890,41
					180 606 505,31	220 000 000,00	(40 000 000,00)	150 424 279,12	4 017 326,17	10 800 901,59	341 831 686,02
	NEDBANK										
03/7881123974/036	N#036	12 MTHS	8,695%	19-Mar-26	204 954 958,90		- 217 390 000,00	-	3 668 575,34	12 435 041,10	-
03/7881123974/037	N#037	10 MTHS	7,900%	19-Jun-26				100 000 000,00	1 947 945,21	4 848 219,18	104 848 219,18
					204 954 959,88		(217 390 000,00)	100 000 000,00	5 616 520,55	17 283 260,27	104 848 219,18
	SBSA										
258489367-043	S#043	9 MNTHS	8,775%	09-Jul-25	43 448 808,09			- 43 527 367,70	-	78 559,61	0,00
258489367-047	S#047	6 MNTHS	7,700%	21-Sep-26	-	120 000 000,00		120 000 000,00	177 205,48	177 205,48	120 177 205,48
258489367-046	S#046	6 MNTHS	8,300%	17-Nov-25	101 046 027,40			- 104 229 589,04	-	3 183 561,64	0,00
					144 494 835,49	120 000 000,00	-	(27 756 956,74)	177 205,48	3 439 326,73	120 177 205,48
INVESTMENT TOTAL					530 056 300,67	340 000 000,00	(257 390 000,00)	222 667 322,38	9 811 052,19	31 523 488,60	566 857 110,67

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

6.2 Borrowings

Lending Institution	Balance 1/01/2026	Received Quarter 3	Interest Capitalised Quarter 3	Capital Repayments Quarter 3	Balance 31/03/2026	Percentage (%)	Sinking Funds
							(R'000)
DBSA	5 001 584	-	-	-	5 001 584	10.25%	
DBSA	42 002 386	-	-	-	42 002 386	9.74%	
NEDBANK	73 858 341	-	-	-	73 858 341	9.70%	
NEDBANK	67 205 231	-	-	-	67 205 231	6.73%	
STANDARD BANK	109 917 383	-	-	-	109 917 383	11.00%	
NEDBANK	58 095 553	-	-	-	58 095 553	9.70%	
NEDBANK	123 701 484	-	-	-	123 701 484	10.71%	
TOTAL	479 781 962	-	-	-	479 781 962		

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

7. Allocations and grant receipts and expenditure for the 3rd Quarter of 2025/26

		EXPECTED	UNSPENT		ACCUMULATED	ACCUMULATED	QUARTER 3	QUARTER 3	UNSPENT
OPERATING & CAPITAL GRANTS	TOTAL 2025/26	ALLOCATION	CONDITIONAL GRANTS (ROLL OVERS)	CAPITAL DEBTORS	ACTUAL RECEIPTS	ACTUAL EXPENDITURE	ACTUAL RECEIPTS	ACTUAL EXPENDITURE	CONDITIONAL GRANTS - 31 March 2026
Unconditional Grant:Equitable Share	231 793 000	231 793 000	-		231 793 000	126 699 272	57 948 000	49 905 142	105 093 728
Grand Total (Unconditional Grants)	231 793 000	231 793 000	-	-	231 793 000	126 699 272	57 948 000	49 905 142	105 093 728
EPWP Integrated Grant for Municipalities	3 202 000	3 202 000			3 202 000	2 074 535	961 000	1 219 972	1 127 466
Local Government Financial Management Grant	1 700 000	1 700 000			1 700 000	495 354	-	279 354	1 204 646
	6 188 000								
Integrated National Electrification Programme (Municipal) Grant		6 188 000			6 188 000	3 709 283	2 165 000	2 649 318	2 478 717
Integrated Urban Development Grant	64 530 000	64 530 000			64 530 000	47 445 977	14 534 000	11 376 973	17 084 023
Energy Efficiency and Demand Side	5 000 000	5 000 000			5 000 000	-	2 000 000	-	5 000 000
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	-	-	36 753
Community Library Service Grant	15 538 579	11 576 000	3 962 579		11 576 000	13 468 232	3 858 000	6 066 663	-1 892 232
Human Settlements Development Grant	17 283 614	16 000 000	1 283 614		-	306 573	-	-	-306 573
Informal Settlements Upgrading Partnership Grant: Provinces	15 912 485	14 212 000	1 700 485	-	7 218 000	2 028 644	-	298 569	5 189 356
Title Deeds Restoration Grant	1 162 000	1 162 000		-	482 767		482 767	-	482 767
Integrated Transport Planning	656 000	656 000			656 000	406 674	-	406 674	249 326
Maintenance and Construction of Transport Infrastructure	335 000	335 000			335 000	-	335 000	-	335 000
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)	1 337 008	800 000							
			537 008		800 000	469 213	-	70 000	330 787
Cape Winelands Disaster Grant	500 000	500 000					-	-	-
Cape Wineland District Community safety	100 000	100 000				80 000	-	-	-80 000
Cape Winelands District Municipality(Local Economic Development)	250 000	250 000							
					250 000	75 000	250 000	75 000	175 000
Development of Sport and Recreational Facilities	300 000	300 000			300 000	226 843	300 000	-	73 157
Provincial Acceleration Grant	6 160 529		6 160 529			-	-	-	-
Khaya Lam Free Market Foundation	293 271		293 271		150 000		-	-	150 000
Global Environment Fund (GEF)	2 412 150	2 412 150	-		1 006 126	-	149 642	-	1 006 126
K9 Unit (Resource Funding for Establishment and support of K9 Unit)	400 000	400 000			400 000		400 000	-	400 000
Grand total (Conditional Grants)	143 848 636	129 911 150	13 937 486	-	103 831 892	71 139 195	25 435 408	22 442 523	32 292 697

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 3 Budget	Quarter 3 Actual	YTD Budget	YTD Actual	YTD %
Basic Salary and Wages	428 933 361	430 290 560	107 293 054	111 935 298	317 647 813	320 464 521	1%
Bonus	35 332 275	35 332 275	8 833 071	580 447	26 499 213	31 174 808	18%
Acting and Post Related Allowances	963 892	963 892	240 975	168 285	722 925	227 257	-69%
Non Structured	46 078 463	46 078 463	11 519 604	12 868 169	34 558 812	39 163 703	13%
Standby Allowance	16 764 045	16 764 045	4 191 009	4 101 755	12 573 027	12 709 963	1%
Travel or Motor Vehicle	14 521 949	14 521 949	3 630 495	2 865 376	10 891 485	8 515 233	-22%
Accommodation, Travel and Incidental	65 930	67 215	16 806	3 681	50 418	13 145	-74%
Bargaining Council	231 436	230 151	57 546	3 555	172 638	145 301	-16%
Cellular and Telephone	3 381 116	3 381 116	845 283	616 910	2 535 849	1 811 202	-29%
Current Service Cost	6 285 000	8 671 000	-	-	-	-	0%
Essential User	926 862	926 862	231 714	193 699	695 142	576 288	-17%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	3 486 434	3 486 434	871 608	761 909	2 614 824	2 352 470	-10%
Group Life Insurance	6 523 464	6 523 464	1 630 869	2 276 844	4 892 607	6 540 388	34%
Housing Benefits	3 655 660	3 655 660	913 905	753 319	2 741 715	2 189 790	-20%
Interest Cost	24 676 000	26 331 561	-	-	-	-	0%
Leave Gratuity	10 370 784	4 972 024	-	568 210	-	2 273 585	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	5 852 000	5 852 000	-	720 155	-	3 165 892	0%
Medical	34 527 989	34 527 989	8 631 975	8 367 708	25 895 925	25 988 722	0%
Non-pensionable	276 095	276 095	69 027	8 187	207 081	58 619	-72%
Pension	73 550 219	73 550 219	18 387 552	17 708 693	55 162 656	51 843 470	-6%
Scarcity Allowance	1 716 541	1 716 541	429 135	301 066	1 287 405	1 048 855	-19%
Shift Additional Remuneration	5 211 933	5 211 933	1 302 984	1 618 234	3 908 952	4 243 980	9%
Structured	2 921 902	2 921 902	730 476	774 978	2 191 428	2 166 065	-1%
Unemployment Insurance	3 381 543	3 381 543	845 373	665 397	2 536 119	1 968 925	-22%
Totals	729 634 893	729 634 893	170 672 461	167 861 873	507 786 034	518 642 184	2%

The total employee-related cost expenditure incurred for the year amounted to R518 642 184, against a planned expenditure of R507 786 034, resulting in a year-to-date budget overspending of 2%.

The variance is primarily attributable to bonus payments made in November. Despite this variance, the expenditure remains within the approved budget.

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

9. Withdrawals

<i>Consolidated Quarterly Report for period 01/01/2026 to 31/03/2026</i>				
			Description and Purpose (including section reference e.g. sec 11(f))	
Date	Payee	Amount in R'000		Authorised by (name)
Monthly	Provincial Government Western Cape	9 385 633	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Director: Community and Protection Services
Monthly	VERSO Group Insurance and Sanlam Group Insurance	2 607 611	Group Insurance. S11(e) (ii)	Council
Ad Hoc	Investment Management	340 000 000	Investment in accordance with the Cash Management and Investment Policy. S11(h)	Accounting Officer (Municipal Manager)

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

10. Cost Containment Reporting

Measures	Cost Containment In - Year Report													
	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	Quarter 2		Saving/ (Overspending)	Quarter 3		Saving/ (Overspending)	YTD		Saving/ (Over spending)
			Budget	Actual		Budget	Actual		Budget	Actual		Total YTD Budget	Total YTD Actual	
Use of consultants	31 490 112	46 553 158	4 516 590	3 513 501	1 003 089	9 503 589	3 093 161	6 410 428	12 162 767	4 057 579	8 105 188	24 393 467	10 664 241	13 729 226
Vehicles used for political office - bearers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accomodation, Travel and Incidental costs	16 646 681	16 987 681	4 161 694	268 062	3 893 632	4 096 453	6 661 254	- 2 564 801	4 542 432	3 384 890	1 157 542	12 795 348	10 314 206	2 481 142
Sponsorships, events and catering	5 360 019	14 200 799	1 263 808	3 786 620	- 2 522 812	5 818 118	5 815 529	2 589	3 269 412	2 377 854	891 558	10 241 112	11 980 002	- 1 738 890
Communication	15 147 259	16 067 259	2 937 727	1 944 395	993 332	3 736 144	3 802 672	- 66 528	3 474 799	2 935 790	539 009	10 262 655	8 682 858	1 579 797
Other related expenditure items	54 263 706	54 263 706	13 572 954	-	13 572 954	13 553 064	30 312 368	- 16 759 304	13 553 142	15 261 381	- 1 708 239	40 679 160	45 573 749	- 4 894 589
Grand Total	122 907 777	148 072 603	26 452 773	9 512 578	16 940 195	36 707 368	49 684 984	- 12 977 616	37 002 552	28 017 494	8 985 058	98 371 742	87 215 056	11 156 686

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 MARCH 2026

[illegible]

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

Item for report	Item longcode	Description	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	Quarter 2		Saving/ (Overspending)	Quarter 3		YTD		Saving/ (Overspending)	
					Budget	Actual		Budget	Actual		Budget	Actual	Total YTD Budget	Total YTD Actual		
Accommodation, Travel and Incidental	IE0050010010010050050000000000000000	Allowance:Travel or Motor Vehicle	151 776	151 776	37 944	-	37 944	37 944	92 539	-	54 595	37 944	43 708	113 832	136 247	- 22 415
	IE0050010020010050050000000000000000	Allowance:Travel or Motor Vehicle	324 799	324 799	81 201	-	81 201	81 201	120 000	-	38 799	81 201	90 000	243 603	210 000	33 603
	IE0050010020010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050010040010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050010070010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050010090010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050010100010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050010110010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050010140010050070000000000000000	Allowance:Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050010170010050050000000000000000	Allowance:Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050020010050010000000000000000000	Allowances:Accommodation, Travel and Incidental	52 870	52 870	13 221	-	13 221	13 221	3 855	-	9 366	13 221	857	39 663	4 712	34 951
	IE0050020010050060000000000000000000	Allowances:Travel or Motor Vehicle	13 817 354	13 817 354	3 454 344	-	3 454 344	3 454 344	5 407 133	-	1 952 789	3 454 344	2 716 668	10 363 032	8 123 801	2 239 231
	IE0080010010030000000000000000000000	Allowances and Service Related Benefits:Travelling	212 360	212 360	53 091	-	53 091	53 091	90 000	-	36 909	53 091	45 000	159 273	135 000	24 273
	IE0080020010030000000000000000000000	Allowances and Service Related Benefits:Travelling	21 205	21 205	5 301	-	5 301	5 301	83 978	-	78 677	5 301	41 989	15 903	125 968	- 110 065
	IE0080030010030000000000000000000000	Allowances and Service Related Benefits:Travelling	212 360	212 360	53 091	-	53 091	53 091	91 892	-	38 801	53 091	45 992	159 273	137 884	21 389
	IE0080040010030000000000000000000000	Allowances and Service Related Benefits:Travelling	-	-	-	-	-	-	-	-	-	-	24 000	-	24 000	- 24 000
	IE0080050010030000000000000000000000	Allowances and Service Related Benefits:Travelling	190 852	190 852	47 712	-	47 712	47 712	209 519	-	161 807	47 712	107 500	143 136	317 019	- 173 883
	IE0080060010030000000000000000000000	Allowances and Service Related Benefits:Travelling	212 794	212 794	53 199	-	53 199	53 199	133 017	-	79 818	53 199	37 897	159 597	170 915	- 11 318
	IE0100390000000000000000000000000000	Travel Agency and Visa's	35 858	49 858	8 965	-	8 965	4 000	32 403	-	28 403	21 930	5 611	34 895	38 014	- 3 119
	IE0100570010010000000000000000000000	Travel and Subsistence:Domestic:Accommodation	481 539	589 539	120 387	107 149	13 238	124 000	143 566	-	19 566	235 386	61 836	474 467	312 552	161 915
	IE0100570010020000000000000000000000	Travel and Subsistence:Domestic:Daily Allowance	238 782	277 782	59 696	49 868	9 828	35 000	45 443	-	10 443	119 392	16 382	214 088	111 693	102 395
	IE0100570010030000000000000000000000	Travel and Subsistence:Domestic:Food and Beverage (Served	402 554	402 554	100 639	66 613	34 026	-	63 264	-	63 264	201 278	111 039	301 917	240 916	61 001
	IE0100570010040000000000000000000000	Travel and Subsistence:Domestic:Incidental Cost	16 717	16 717	4 185	607	3 578	-	1 038	-	1 038	8 370	68	12 555	1 713	10 842
	IE0100570010050010000000000000000000	Travel and Subsistence:Domestic:Transport without Operator	36 456	36 456	9 114	414	8 700	-	4 794	-	4 794	18 228	2 883	27 342	8 091	19 251
	IE0100570010060010000000000000000000	Travel and Subsistence:Domestic:Transport with Operator:Oth	14 600	14 600	3 652	-	3 652	-	-	-	-	7 304	-	10 956	-	10 956
	IE0100570010060020010000000000000000	Travel and Subsistence:Domestic:Transport with Operator:Put	223 805	403 805	55 952	43 412	12 540	134 349	138 812	-	4 463	131 440	33 458	321 816	215 682	106 134
Sponsorships, events and catering	IE0030030100000000000000000000000000	Contractors:Catering Services	1 978 052	2 236 052	336 521	370 132	33 611	907 115	708 701	-	198 414	323 885	346 521	1 457 295	1 425 354	31 941
	IE0030010060000000000000000000000000	Outsourced Services:Catering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0100020050000000000000000000000000	Advertising, Publicity and Marketing:Gifts and Pro	465 939	465 939	-	177 747	- 177 747	15 000	-	-	15 000	167 444	1 640	182 444	179 387	3 057
	IE0030030140000000000000000000000000	Contractors:Event Promoters	2 916 028	11 498 808	927 287	3 238 740	- 2 311 453	4 896 003	5 106 828	-	210 825	2 778 083	2 029 693	8 601 373	10 375 261	- 1 773 888
Communication	IE0100150010000000000000000000000000	Communication:Cellular Contract (Subscription and	2 928 720	2 928 720	336 177	522 785	- 186 608	505 278	758 983	-	253 705	673 579	474 553	1 515 034	1 756 320	- 241 286
	IE0100150020000000000000000000000000	Communication:Licences (Radio and Television)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0100150040000000000000000000000000	Communication:Radio and TV Transmissions	3 301 020	4 351 020	636 296	1 051 133	- 414 837	994 462	693 610	-	300 852	953 925	1 050 681	2 698 668	2 795 424	- 96 756
	IE0100150030000000000000000000000000	Communication:Postage/Stamps/Frinking Machines	2 294 250	2 164 250	646 749	203 919	442 830	646 749	512 213	-	134 536	581 470	359 797	1 874 968	1 075 929	799 039
	IE0100150070000000000000000000000000	Communication:SMS Bulk Message Service	26 000	26 000	5 000	-	5 000	5 000	-	-	5 000	10 000	-	20 000	-	20 000
	IE0100150090000000000000000000000000	Communication:Telemetric Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0050020010050030000000000000000000	Allowances:Cellular and Telephone	3 190 232	3 190 232	797 565	-	797 565	797 565	1 112 692	-	315 127	797 565	545 510	2 392 695	1 658 202	734 493
	IE0100150080000000000000000000000000	Communication:Telephone, Fax, Telegraph and Telex	3 407 037	3 407 037	515 940	166 559	349 381	787 090	725 174	-	61 916	458 260	505 250	1 761 290	1 396 983	364 307
Other related expenditure items	IE0100230030000000000000000000000000	Entertainment:Senior Management	30 600	30 600	18 200	-	18 200	-	-	-	-	-	-	18 200	-	18 200
	IE0100230020000000000000000000000000	Entertainment:Total for All Other Councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0100230010000000000000000000000000	Entertainment:Executive Mayor	20 808	20 808	1 690	-	1 690	-	-	-	-	78	-	1 768	-	1 768
	IE0100230040000000000000000000000000	Entertainment:Deputy Executive Mayor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0100230050000000000000000000000000	Entertainment:Speaker	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0100230060000000000000000000000000	Entertainment:Chief Whip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0100230070000000000000000000000000	Entertainment:Executive Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE0100230080000000000000000000000000	Entertainment:Section 79 committee chairperson	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	IE005002001005009012002000000000000000	Overtime:Non Structured	46 078 463	46 078 463	11 519 604	-	11 519 604	11 519 604	26 295 534	-	14 775 930	11 519 604	12 868 169	34 558 812	39 163 703	- 4 604 891
	IE005002001005009012004000000000000000	Overtime:Shift Additional Remuneration	5 211 933	5 211 933	1 302 984	-	1 302 984	1 302 984	2 625 747	-	1 322 763	1 302 984	1 618 234	3 908 952	4 243 980	- 335 028
	IE005002001005009012003000000000000000	Overtime:Structured	2 921 902	2 921 902	730 476	-	730 476	730 476	1 391 087	-	660 611	730 476	774 978	2 191 428	2 166 065	25 363
Grand Total			122 907 777	148 072 603	26 452 773	9 512 578	16 940 195	36 707 368	49 684 984	-	12 977 616	37 002 552	28 017 494	98 371 742	87 215 056	11 156 686

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q3 Third 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	577 763	41 542	448 917	452 366	(3 448)	-1%	577 763
Service charges	1 465 254	1 662 304	1 704 804	133 646	1 090 634	1 015 838	74 796	7%	1 704 804
Investment revenue	61 434	63 980	52 980	4 085	38 747	41 064	(2 317)	-6%	52 980
Transfers and subsidies - Operational	234 414	260 585	265 780	58 707	247 503	254 078	(6 575)	-3%	265 780
Other own revenue	332 917	310 802	317 802	30 855	252 010	184 768	67 241	36%	317 802
Total Revenue (excluding capital transfers and	2 624 600	2 869 321	2 919 127	268 835	2 077 810	1 948 113	129 697	7%	2 919 127
Employee costs	667 075	729 635	729 635	50 452	518 642	507 786	10 856	2%	729 635
Remuneration of Councillors	22 989	24 593	24 593	5 273	20 541	18 445	2 096	11%	24 593
Depreciation and amortisation	206 749	225 960	225 960	-	130 478	169 470	(38 992)	-23%	225 960
Interest	72 867	77 649	70 951	-	25 340	32 352	(7 012)	-22%	70 951
Inventory consumed and bulk purchases	856 759	928 091	995 692	71 335	617 255	654 480	(37 225)	-6%	995 692
Transfers and subsidies	17 868	22 631	14 048	312	7 830	8 812	(982)	-11%	14 048
Other expenditure	655 539	732 522	770 783	34 380	300 817	343 870	(43 053)	-13%	770 783
Total Expenditure	2 499 847	2 741 081	2 831 662	161 752	1 620 903	1 735 215	(114 312)	-7%	2 831 662
Surplus/(Deficit)	124 753	128 240	87 465	107 083	456 907	212 899	244 008	115%	87 465
Transfers and subsidies - capital (monetary allocations)	125 957	98 415	96 121	8 832	55 391	77 013	(21 622)	-28%	96 121
Transfers and subsidies - capital (in-kind)	4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	255 391	226 656	183 587	115 915	512 298	289 912	222 386	77%	183 587
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	255 391	226 656	183 587	115 915	512 298	289 912	222 386	77%	183 587
Capital expenditure & funds sources									
Capital expenditure	473 053	642 490	594 994	33 963	252 850	376 744	(123 894)	-33%	594 994
Capital transfers recognised	157 500	118 636	102 584	9 460	67 382	83 069	(15 687)	-19%	102 584
Borrowing	109 725	198 019	198 019	14 626	64 782	103 601	(38 819)	-37%	198 019
Internally generated funds	201 145	325 835	294 391	9 878	120 686	190 074	(69 388)	-37%	294 391
Total sources of capital funds	468 371	642 490	594 994	33 963	252 850	376 744	(123 894)	-33%	594 994
Financial position									
Total current assets	1 048 095	932 399	865 999		1 446 369				865 999
Total non current assets	6 176 431	7 047 276	6 999 781		6 718 093				6 999 781
Total current liabilities	560 544	498 267	429 324		550 951				429 324
Total non current liabilities	824 107	1 168 172	1 166 288		824 108				1 166 288
Community wealth/Equity	6 276 842	6 313 236	6 270 167		6 277 096				6 270 167
Cash flows									
Net cash from (used) operating	1 021 622	572 998	455 345	27 483	929 817	351 859	(577 958)	-164%	2 831 053
Net cash from (used) investing	(486 602)	(738 582)	(694 702)	(35 560)	(354 631)	426 972	781 603	183%	694 702
Net cash from (used) financing	-	135 804	135 804	-	(20 325)	-	20 325		135 804
Cash/cash equivalents at the month/year end	1 863 617	649 027	575 254	-	2 314 980	1 457 638	(857 343)	-59%	5 421 678
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	102 045	7 847	7 271	6 450	6 341	11 557	35 961	333 044	510 516
Creditors Age Analysis									
Total Creditors	23 845	-	-	-	-	-	-	-	23 845

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third 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 - Functional									%	
<i>Governance and administration</i>		720 352	743 393	739 072	67 567	583 987	592 233	(8 246)	-1%	739 072
Executive and council		980	3 585	3 503	37	489	2 324	(1 835)	-79%	3 503
Finance and administration		719 372	739 808	735 569	67 531	583 498	589 908	(6 411)	-1%	735 569
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		230 780	248 319	248 870	27 591	201 332	140 368	60 964	43%	248 870
Community and social services		13 895	18 523	22 561	5 000	24 905	14 473	10 432	72%	22 561
Sport and recreation		778	809	780	80	1 078	321	757	236%	780
Public safety		196 820	188 885	189 460	19 396	164 611	107 629	56 982	53%	189 460
Housing		19 288	40 102	36 069	3 115	10 738	17 944	(7 207)	-40%	36 069
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		120 534	96 123	104 946	5 681	71 321	89 669	(18 347)	-20%	104 946
Planning and development		98 633	81 016	89 839	5 046	64 916	80 360	(15 444)	-19%	89 839
Road transport		21 370	13 547	13 547	594	6 270	9 192	(2 922)	-32%	13 547
Environmental protection		530	1 560	1 560	41	135	117	18	16%	1 560
<i>Trading services</i>		1 683 572	1 879 901	1 922 361	176 828	1 276 561	1 202 857	73 703	6%	1 922 361
Energy sources		1 135 871	1 326 497	1 351 497	114 092	846 108	802 556	43 552	5%	1 351 497
Water management		245 639	236 747	249 247	29 508	179 599	164 336	15 263	9%	249 247
Waste water management		165 340	172 165	172 165	17 985	135 758	118 615	17 143	14%	172 165
Waste management		136 723	144 492	149 452	15 242	115 096	117 350	(2 255)	-2%	149 452
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	2 755 238	2 967 736	3 015 249	277 667	2 133 201	2 025 126	108 075	5%	3 015 249
Expenditure - Functional										
<i>Governance and administration</i>		367 218	397 039	401 777	22 147	278 472	236 844	41 628	18%	401 777
Executive and council		32 505	39 693	39 695	6 171	29 428	27 328	2 099	8%	39 695
Finance and administration		329 411	349 590	354 124	15 574	244 363	205 208	39 155	19%	354 124
Internal audit		5 302	7 756	7 958	401	4 682	4 308	373	9%	7 958
<i>Community and public safety</i>		535 232	639 347	652 198	30 015	306 124	342 865	(36 741)	-11%	652 198
Community and social services		29 809	57 081	58 477	3 105	36 269	40 908	(4 638)	-11%	58 477
Sport and recreation		73 303	81 539	81 004	4 697	46 044	57 258	(11 214)	-20%	81 004
Public safety		390 529	437 480	445 830	18 716	192 992	203 370	(10 378)	-5%	445 830
Housing		41 591	63 247	66 888	3 497	30 817	41 329	(10 511)	-25%	66 888
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		161 639	186 646	190 545	11 717	129 935	133 578	(3 643)	-3%	190 545
Planning and development		78 879	87 905	90 604	4 951	67 463	64 621	2 843	4%	90 604
Road transport		66 783	77 812	78 512	5 598	50 143	54 013	(3 869)	-7%	78 512
Environmental protection		15 977	20 929	21 429	1 167	12 329	14 945	(2 616)	-18%	21 429
<i>Trading services</i>		1 435 757	1 518 048	1 587 142	97 873	906 372	1 021 927	(115 555)	-11%	1 587 142
Energy sources		900 255	960 718	1 030 602	68 532	615 230	677 639	(62 409)	-9%	1 030 602
Water management		174 987	185 692	178 778	8 839	84 688	113 221	(28 533)	-25%	178 778
Waste water management		199 254	217 041	216 977	10 691	113 918	145 941	(32 023)	-22%	216 977
Waste management		161 262	154 598	160 785	9 811	92 536	85 127	7 409	9%	160 785
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	2 499 847	2 741 081	2 831 662	161 752	1 620 903	1 735 215	(114 312)	-7%	2 831 662
Surplus/ (Deficit) for the year		255 391	226 656	183 587	115 915	512 298	289 912	222 386	77%	183 587

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 MARCH 2026

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third 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	-	-	1 809	(1 809)	-100,0%	2 412
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		33 291	51 760	55 266	4 238	26 384	34 528	(8 145)	-23,6%	55 266
Vote 3 - INFRASTRUCTURE SERVICES		1 783 478	1 962 772	2 006 515	181 345	1 332 185	1 275 826	56 359	4,4%	2 006 515
Vote 4 - COMMUNITY AND PROTECTION SERVICES		202 004	209 812	214 396	24 517	190 644	122 540	68 104	55,6%	214 396
Vote 5 - CORPORATE SERVICES		14 493	13 891	13 809	765	8 795	6 850	1 945	28,4%	13 809
Vote 6 - FINANCIAL SERVICES		706 399	727 090	722 851	66 803	575 194	583 573	(8 380)	-1,4%	722 851
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	2 739 666	2 967 736	3 015 249	277 667	2 133 201	2 025 126	108 075	5,3%	3 015 249
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		16 728	23 693	24 655	1 130	14 575	15 149	(574)	-3,8%	24 655
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		102 475	130 807	134 714	6 927	77 652	90 604	(12 952)	-14,3%	134 714
Vote 3 - INFRASTRUCTURE SERVICES		1 538 143	1 636 653	1 706 900	103 717	972 866	1 103 799	(130 933)	-11,9%	1 706 900
Vote 4 - COMMUNITY AND PROTECTION SERVICES		496 831	568 393	578 103	28 592	284 740	294 987	(10 247)	-3,5%	578 103
Vote 5 - CORPORATE SERVICES		195 729	236 952	238 980	12 678	122 814	121 580	1 233	1,0%	238 980
Vote 6 - FINANCIAL SERVICES		149 803	144 583	148 310	8 708	148 257	109 096	39 161	35,9%	148 310
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	2 499 709	2 741 081	2 831 662	161 752	1 620 903	1 735 215	(114 312)	-6,6%	2 831 662
Surplus/ (Deficit) for the year	2	239 957	226 656	183 587	115 915	512 298	289 912	222 386	76,7%	183 587

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 MARCH 2026

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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	1 240 949	89 678	750 421	705 819	44 602	6%	1 240 949
Service charges - Water		209 832	201 453	213 953	24 774	153 383	137 388	15 996	12%	213 953
Service charges - Waste Water Management		127 606	132 113	132 113	10 791	101 973	84 926	17 047	20%	132 113
Service charges - Waste management		101 437	112 789	117 789	8 404	84 857	87 705	(2 848)	-3%	117 789
Sale of Goods and Rendering of Services		39 900	25 591	32 591	1 961	26 900	23 392	3 508	15%	32 591
Agency services		3 817	3 961	3 961	614	2 972	1 865	1 107	59%	3 961
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		26 447	18 972	18 972	1 884	16 937	14 555	2 382	16%	18 972
Interest earned from Current and Non Current Assets		61 434	63 980	52 980	4 085	38 747	41 064	(2 317)	-6%	52 980
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 733	14 249	14 249	3 083	9 659	7 770	1 890	24%	14 249
Licence and permits		7 896	8 754	8 754	1 029	6 220	5 244	977	19%	8 754
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		50 025	59 231	59 231	4 699	30 863	28 871	1 992	7%	59 231
Non-Exchange Revenue										
Property rates		530 581	571 651	577 763	41 542	448 917	452 366	(3 448)	-1%	577 763
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		187 263	173 403	173 403	16 745	151 091	97 812	53 279	54%	173 403
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		234 414	260 585	265 780	58 707	247 503	254 078	(6 575)	-3%	265 780
Interest		4 522	3 426	3 426	376	2 825	2 799	26	1%	3 426
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	3 214	3 214	464	4 217	2 461	1 756	71%	3 214
Gains on disposal of Assets		2 317	-	-	-	325	-	325	-	-
Other Gains		(1 003)	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and Expenditure By Type)		2 624 600	2 869 321	2 919 127	268 835	2 077 810	1 948 113	-		2 919 127
Expenditure By Type										
Employee related costs		667 075	729 635	729 635	50 452	518 642	507 786	10 856	2%	729 635
Remuneration of councillors		22 989	24 593	24 593	5 273	20 541	18 445	2 096	11%	24 593
Bulk purchases - electricity		763 604	805 126	875 126	62 338	550 470	576 857	(26 387)	-5%	875 126
Inventory consumed		93 155	122 965	120 566	8 997	66 784	77 623	(10 838)	-14%	120 566
Debt impairment		24 479	77 289	(93 359)	-	-	-	-	-	(93 359)
Depreciation and amortisation		206 749	225 960	225 960	-	130 478	169 470	(38 992)	-23%	225 960
Interest		72 867	77 649	70 951	-	25 340	32 352	(7 012)	-22%	70 951
Contracted services		283 689	328 381	364 627	22 376	174 972	211 115	(36 143)	-17%	364 627
Transfers and subsidies		17 868	22 631	14 048	312	7 830	8 812	(982)	-11%	14 048
Irrecoverable debts written off		176 955	126 724	274 163	5	390	313	77	25%	274 163
Operational costs		161 886	199 498	224 722	11 999	125 455	132 443	(6 987)	-5%	224 722
Losses on Disposal of Assets		348	-	-	-	-	-	-	-	-
Other Losses		8 183	630	630	-	-	-	-	-	630
Total Expenditure		2 499 847	2 741 081	2 831 662	161 752	1 620 903	1 735 215	(114 312)	-7%	2 831 662
Surplus/(Deficit)		124 753	128 240	87 465	107 083	456 907	212 899	114 312	0	87 465
Transfers and subsidies - capital (monetary allocations)		125 957	98 415	96 121	8 832	55 391	77 013	(21 622)	(0)	96 121
Transfers and subsidies - capital (in-kind)		4 682	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Income Tax		255 391	226 656	183 587	115 915	512 298	289 912	-	-	183 587
Surplus/(Deficit) after income tax		255 391	226 656	183 587	115 915	512 298	289 912	-	-	183 587
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		255 391	226 656	183 587	115 915	512 298	289 912	-	-	183 587
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		255 391	226 656	183 587	115 915	512 298	289 912	-	-	183 587

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third 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	16	84	100	(16)	-16%	100
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		29 731	29 824	31 106	631	8 518	15 935	(7 417)	-47%	31 106
Vote 3 - INFRASTRUCTURE SERVICES		338 562	447 282	382 202	25 067	164 717	243 055	(78 338)	-32%	382 202
Vote 4 - COMMUNITY AND PROTECTION SERVICES		32 523	66 675	90 487	4 208	48 059	58 431	(10 372)	-18%	90 487
Vote 5 - CORPORATE SERVICES		43 743	50 920	31 664	919	12 459	21 454	(8 995)	-42%	31 664
Vote 6 - FINANCIAL SERVICES		9 320	600	857	427	492	600	(108)	-18%	857
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	536 415	31 268	234 329	339 574	(105 245)	-31%	536 415
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 162	5 580	3 380	110	2 185	2 997	(812)	-27%	3 380
Vote 3 - INFRASTRUCTURE SERVICES		8 383	22 900	21 858	1 320	3 603	8 286	(4 683)	-57%	21 858
Vote 4 - COMMUNITY AND PROTECTION SERVICES		8 283	14 910	29 899	1 190	9 424	22 187	(12 764)	-58%	29 899
Vote 5 - CORPORATE SERVICES		64	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL SERVICES		1 242	3 700	3 443	74	3 310	3 700	(390)	-11%	3 443
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	58 579	2 695	18 521	37 170	(18 649)	-50%	58 579
Total Capital Expenditure	3	473 053	642 490	594 994	33 963	252 850	376 744	(123 894)	-33%	594 994
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		45 826	55 320	36 064	1 435	16 345	25 854	(9 509)	-37%	36 064
Executive and council		40	100	100	16	84	100	(16)	-16%	100
Finance and administration		45 786	55 220	35 964	1 420	16 262	25 754	(9 492)	-37%	35 964
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		69 497	106 629	141 941	5 990	65 069	89 464	(24 394)	-27%	141 941
Community and social services		24 173	56 631	76 085	4 619	39 545	55 974	(16 428)	-29%	76 085
Sport and recreation		12 117	10 093	16 300	647	9 552	8 998	554	6%	16 300
Public safety		5 788	8 261	19 298	105	7 812	9 268	(1 456)	-16%	19 298
Housing		27 419	31 644	30 259	619	8 160	15 224	(7 063)	-46%	30 259
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		114 732	99 849	72 370	1 920	33 614	49 675	(16 060)	-32%	72 370
Planning and development		26 522	5 135	5 878	122	3 847	5 304	(1 457)	-27%	5 878
Road transport		85 532	94 464	66 242	1 780	29 573	44 171	(14 599)	-33%	66 242
Environmental protection		2 678	250	250	17	195	200	(5)	-2%	250
<i>Trading services</i>		242 998	380 693	344 620	24 618	137 821	211 752	(73 930)	-35%	344 620
Energy sources		73 910	126 332	144 846	6 830	43 816	79 882	(36 066)	-45%	144 846
Water management		73 254	148 159	113 988	12 977	54 773	71 757	(16 984)	-24%	113 988
Waste water management		59 260	87 200	55 927	4 548	32 574	44 223	(11 649)	-26%	55 927
Waste management		36 574	19 002	29 859	263	6 659	15 890	(9 232)	-58%	29 859
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	473 053	642 490	594 994	33 963	252 850	376 744	(123 894)	-33%	594 994
Funded by:										
National Government		95 420	63 693	63 693	6 078	48 883	57 047	(8 164)	-14%	63 693
Provincial Government		27 322	21 885	19 890	2 754	6 507	10 760	(4 253)	-40%	19 890
District Municipality		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		34 759	33 057	19 000	628	11 992	15 261	(3 270)	-21%	19 000
Transfers recognised - capital		157 500	118 636	102 584	9 460	67 382	83 069	(15 687)	-19%	102 584
Borrowing		109 725	198 019	198 019	14 626	64 782	103 601	(38 819)	-37%	198 019
Internally generated funds		201 145	325 835	294 391	9 878	120 686	190 074	(69 388)	-37%	294 391
Total Capital Funding	7	468 371	642 490	594 994	33 963	252 850	376 744	(123 894)	-33%	594 994

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

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q3 Third 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	562 897	724 827	562 897
Trade and other receivables from exchange transactions		262 898	223 917	216 407	180 927	216 407
Receivables from non-exchange transactions		93 221	15 459	44 745	240 470	44 745
Current portion of non-current receivables		–	–	–	–	–
Inventory		44 244	34 328	44 034	63 850	44 034
VAT		41 970	3 707	(8 045)	182 810	(8 045)
Other current assets		56 258	5 961	5 961	53 485	5 961
Total current assets		1 048 095	932 399	865 999	1 446 369	865 999
Non current assets						
Investments		–	–	–	–	–
Investment property		415 993	425 813	425 813	415 760	425 813
Property, plant and equipment		5 743 605	6 605 601	6 557 758	6 285 542	6 557 758
Biological assets		2 800	5 877	5 877	2 800	5 877
Living and non-living resources		–	–	348	–	348
Heritage assets		1 313	1 313	1 313	1 313	1 313
Intangible assets		4 398	4 074	4 074	4 357	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		6 176 431	7 047 276	6 999 781	6 718 093	6 999 781
TOTAL ASSETS		7 224 525	7 979 675	7 865 780	8 164 462	7 865 780
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	26 427	23 689
Trade and other payables from exchange transactions		318 728	334 833	302 925	169 280	302 925
Trade and other payables from non-exchange transactions		28 865	(4 638)	(26 865)	59 030	(26 865)
Provision		76 144	57 205	48 649	65 064	48 649
VAT		39 841	24 721	18 470	194 499	18 470
Other current liabilities		–	–	–	–	–
Total current liabilities		560 544	498 267	429 324	550 951	429 324
Non current liabilities						
Financial liabilities		443 131	775 285	775 285	443 131	775 285
Provision		176 222	161 010	160 669	176 223	160 669
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		204 754	231 878	230 335	204 754	230 335
Total non current liabilities		824 107	1 168 172	1 166 288	824 108	1 166 288
TOTAL LIABILITIES		1 384 651	1 666 439	1 595 612	1 375 059	1 595 612
NET ASSETS	2	5 839 874	6 313 236	6 270 167	6 789 404	6 270 167
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 941 121	5 950 789	5 878 281	5 941 376	5 878 281
Reserves and funds		335 720	362 447	391 886	335 720	391 886
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	6 276 842	6 313 236	6 270 167	6 277 096	6 270 167

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third 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	554 656	115 397	874 404	434 846	439 558	101%	554 656
Service charges		1 270 229	1 858 920	1 903 096	99 352	1 036 471	1 154 759	(118 288)	-10%	1 903 096
Other revenue		114 956	230 996	236 346	4 595	80 682	124 197	(43 515)	-35%	236 346
Transfers and Subsidies - Operational		1 666	262 139	259 889	335	13 171	250 613	(237 441)	-95%	259 889
Transfers and Subsidies - Capital		8 002	98 415	89 921	14 534	88 997	74 876	14 122	19%	89 921
Interest		9 985	63 980	52 980	1 763	23 028	41 064	(18 037)	-44%	52 980
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 532 752)	(2 405 393)	(2 556 697)	(208 493)	(1 186 936)	(1 681 282)	(494 346)	29%	(180 989)
Interest		-	(62 215)	(62 215)	-	-	(32 352)	(32 352)	100%	(62 215)
Transfers and Subsidies		-	(22 631)	(22 631)	-	-	(14 862)	(14 862)	100%	(22 631)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 021 622	572 998	455 345	27 483	929 817	351 859	(577 958)	-164%	2 831 053
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)	(694 702)	(35 560)	(354 631)	426 972	781 603	183%	694 702
NET CASH FROM/(USED) INVESTING ACTIVITIES		(486 602)	(738 582)	(694 702)	(35 560)	(354 631)	426 972	781 603	183%	694 702
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		-	(62 215)	(62 215)	-	(20 325)	-	20 325	0%	(62 215)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	135 804	135 804	-	(20 325)	-	20 325	0%	135 804
NET INCREASE/ (DECREASE) IN CASH HELD		535 020	(29 780)	(103 553)	(8 078)	554 861	778 831			3 661 559
Cash/cash equivalents at beginning:		1 328 597	678 807	678 807		1 760 119	678 807			1 760 119
Cash/cash equivalents at month/year end:		1 863 617	649 027	575 254		2 314 980	1 457 638			5 421 678

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 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	24 442	3 776	3 142	2 848	2 823	2 402	17 170	109 489	166 091	134 731	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	56 439	538	562	357	410	438	1 362	12 104	72 211	14 672	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22 763	1 405	1 532	1 262	1 156	1 458	4 963	19 795	54 334	28 633	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8 245	693	653	619	592	1 530	3 180	28 726	44 237	34 646	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 982	943	896	859	842	2 415	4 708	40 816	57 463	49 641	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	988	250	234	222	219	216	1 485	14 551	18 165	16 692	-	-
Interest on Arrear Debtor Accounts	1810	103	123	173	194	228	521	2 431	94 379	98 151	97 752	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(16 918)	118	78	90	73	2 577	663	13 183	(135)	16 586	-	-
Total By Income Source	2000	102 045	7 847	7 271	6 450	6 341	11 557	35 961	333 044	510 516	393 353	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 620	565	503	486	421	2 298	1 531	10 113	17 537	14 849	-	-
Commercial	2300	40 304	502	524	367	463	917	2 164	41 608	86 848	45 519	-	-
Households	2400	50 545	6 465	6 077	5 461	5 261	7 055	31 526	268 178	380 567	317 480	-	-
Other	2500	9 577	316	166	136	196	1 287	740	13 145	25 563	15 505	-	-
Total By Customer Group	2600	102 045	7 847	7 271	6 450	6 341	11 557	35 961	333 044	510 516	393 353	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement – Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	10 727	-	-	-	-	-	-	-	10 727
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	13 119	-	-	-	-	-	-	-	13 119
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	23 845	-	-	-	-	-	-	-	23 845

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<u>Municipality</u>														
A#9415		CALL ACCO	Deposits - Bank (03)	No	Yes	7,00%	No	No	30/06/2025	105 066	643	(20 000)	-	85 709
A#5573		9M	Deposits - Bank (03)	No	Yes	8,82%	No	No	10/07/2025	-	-		-	-
A#6172		1Y	Deposits - Bank (03)	No	Yes	8,15%	No	No	10/07/2026	105 225	692		-	105 917
A#2286		11M	Deposits - Bank (03)	No	Yes	8,35%	No	No	24/02/2027		206		150 000	150 206
N#036		1Y	Deposits - Bank (03)	No	Yes	8,65%	No	No	31/03/2025	216 532	858	(217 390)	-	(0)
N#037		10M	Deposits - Bank (03)	No	Yes	7,90%	No	No	19/06/2026	104 177	671		-	104 848
S#043		9M	Deposits - Bank (03)	No	Yes	8,80%	No	No	10/09/2025	-	-		-	-
S#046		6M	Deposits - Bank (03)	No	Yes	8,30%	No	No	17/11/2025	-	-		-	-
S#047		6M	Deposits - Bank (03)	No	Yes	7.7%	No	No	21/09/2026	-	177		120 000	120 177
Municipality sub-total										531 001	3 246	(237 390)	270 000	566 857
<u>Entities</u>														
TOTAL INVESTMENTS AND INTEREST	2									531 001	3 246	(237 390)	270 000	566 857

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third 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	57 948	236 695	237 323	(628)	-0,3%	239 166
Operational Revenue: General Revenue: Equitable Share		215 604	231 793	231 793	57 948	231 793	231 793	(0)	0,0%	231 793
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	–	3 202	2 402	800	33,3%	3 202
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	1 700	1 275	425	33,3%	1 700
Programme and Project Preparation Support Grant		2 055	2 471	2 471	–	–	1 853	(1 853)	-100,0%	2 471
Provincial Government:		15 514	18 358	15 358	818	13 232	9 700	3 531	36,4%	15 358
Community Library Service Grant		11 333	10 023	10 023	–	11 576	7 517	4 059	54,0%	10 023
Municipal Accreditation and Capacity Building Grant		249	–	–	–	–	–	–	–	–
Title Deeds Restoration Grant		364	1 162	1 162	483	483	871	(389)	-44,6%	1 162
Maintenance and Construction of Transport Infrastructure		380	335	335	335	335	177	158	89,3%	335
Community Development Workers Operational Support Grant		38	38	38	–	38	29	9	33,3%	38
RSEP/ VPUU		–	800	800	–	800	800	–	–	800
Human Settlements Development Grant		3 150	6 000	3 000	–	–	307	(307)	-100,0%	3 000
District Municipality:		1 319	100	850	–	250	203	47	23,1%	850
Cape Winelands District Tourism Grant		–	100	100	–	–	78	(78)	-100,0%	100
Cape Winelands District Grant		–	–	500	–	–	100	(100)	-100,0%	500
CWDM Community Safety Grant		1 319	–	250	–	250	25	225	900,0%	250
Other grant providers:		2 133	2 962	2 962	–	1 467	2 222	(754)	-33,9%	2 962
Departmental Agencies and Accounts		–	550	550	–	–	413	(413)	-100,0%	550
Foreign Government and International Organisations		–	2 412	2 412	–	1 006	1 809	(803)	-44,4%	2 412
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	150	–	150	–	–
Private Enterprises		2 133	–	–	–	311	–	311	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	240 246	260 585	258 335	58 766	251 644	249 448	2 197	0,9%	258 335
Capital Transfers and Grants										
National Government:		80 802	73 247	73 247	16 699	75 718	67 401	8 317	12,3%	73 247
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 556	6 188	6 188	2 165	6 188	4 084	2 104	51,5%	6 188
Municipal Disaster Relief Grant		6 000	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		60 246	62 059	62 059	14 534	64 530	59 159	5 371	9,1%	62 059
Energy Efficiency and Demand Side Management Grant		5 000	5 000	5 000	–	5 000	4 158	842	20,3%	5 000
Provincial Government:		24 231	25 168	16 674	217	8 574	7 474	1 100	14,7%	16 674
K9 Unit (Resource Funding for Establishment and Support of K9)		–	–	400	400	400	–	400	–	400
Integrated Transport Planning		628	656	656	–	656	656	–	–	656
Human Settlements Development Grant		–	10 000	5 000	–	–	575	(575)	-100,0%	5 000
Development of Sport and Recreational Facilities		–	300	300	300	300	173	128	73,9%	300
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 103	14 212	10 318	(483)	7 218	6 071	1 147	18,9%	10 318
RSEP/ VPUU		1 500	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	105 033	98 415	89 921	16 916	84 292	74 876	9 416	12,6%	89 921
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	345 279	359 001	348 257	75 682	335 936	324 323	11 613	3,6%	348 257

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

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

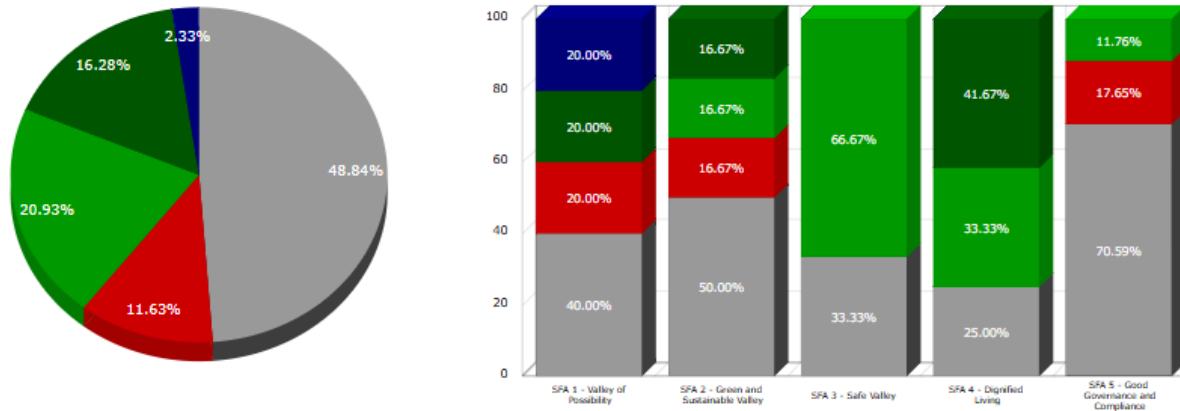
WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

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:		221 188	239 166	239 166	15 637	131 541	236 819	(105 278)	-44,5%	(239 166)
Operational Revenue:General Revenue:Equitable Share		215 604	231 793	231 793	15 232	126 699	231 793	(105 094)	-45,3%	(231 793)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 021	3 202	3 202	269	2 075	1 897	177	9,3%	(3 202)
Local Government Financial Management Grant [Schedule 5B]		1 509	1 700	1 700	36	495	1 275	(780)	-61,1%	(1 700)
Integrated National Electrification Programme Grant		2 055	2 471	2 471	100	2 272	1 853	419	22,6%	(2 471)
Provincial Government:		12 604	18 358	15 358	327	10 400	14 834	(4 434)	-29,9%	(22 802)
Community Library Service Grant		11 333	10 023	10 023	327	10 023	7 517	2 506	33,3%	(10 023)
Municipal Accreditation and Capacity Building Grant		249	-	-	-	-	-	-	-	-
Title Deeds Restoration Grant		364	1 162	1 162	-	-	871	(871)	-100,0%	(1 162)
Maintenance and Construction of Transport Infrastructure		380	335	335	-	-	177	(177)	-100,0%	(335)
Community Development Workers Operational Support Grant		38	38	38	-	1	29	(27)	-95,6%	(38)
RSEP/ VPUU		-	800	800	-	70	800	(730)	-91,3%	(800)
Provincial Acceleration Grant		239	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	6 000	3 000	-	307	5 441	(5 134)	-94,4%	(10 444)
District Municipality:		92	100	850	22	155	203	(48)	-23,7%	(850)
Cape Winelands District Tourism Grant		92	100	100	-	80	78	2	2,5%	(100)
Cape Winelands Distract Grant		-	-	500	-	-	100	(100)	-100,0%	(500)
CWDM Community Safety Grant		-	-	250	22	75	25	50	200,0%	(250)
Other grant providers:		182	2 962	2 962	9	360	2 222	(1 861)	-83,8%	(2 962)
Departmental Agencies and Accounts		-	550	550	-	352	413	(61)	-14,8%	(550)
Foreign Government and International Organisations		-	2 412	2 412	-	-	1 809	(1 809)	-100,0%	(2 412)
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		67	-	-	-	-	-	-	-	-
Private Enterprises		115	-	-	9	9	-	9	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		234 066	260 585	258 335	15 995	142 456	254 078	(111 621)	-43,9%	(265 780)
Capital expenditure of Transfers and Grants										
National Government:		97 411	73 247	73 247	6 078	48 883	67 401	(18 518)	-27,5%	(73 247)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 556	6 188	6 188	2 360	3 709	4 084	(375)	-9,2%	(6 188)
Municipal Disaster Relief Grant		25 375	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		60 246	62 059	62 059	3 718	45 174	59 159	(13 985)	-23,6%	(62 059)
Energy Efficiency and Demand Side Management Grant		2 234	5 000	5 000	-	-	4 158	(4 158)	-100,0%	(5 000)
Provincial Government:		25 779	25 168	22 874	2 754	6 507	9 611	(3 104)	-32,3%	(22 874)
K9 Unit (Resource Funding for Establishment and Support of K9)		-	-	400	-	-	-	-	-	(400)
Library Service : Conditional Grant		173	-	3 963	2 657	3 446	1 600	1 846	115,4%	(3 963)
Human Settlements Development Grant		1 680	10 000	5 000	-	-	575	(575)	-100,0%	(5 000)
Development of Sport and Recreational Facilities		-	300	300	-	227	173	54	31,5%	(300)
Informal Settlements Upgrading Partnership Grant: Provinces(Beneficiaries)		22 335	14 212	12 018	98	2 029	6 071	(4 042)	-66,6%	(12 018)
Integrated Transport Planning		628	656	656	-	407	656	(249)	-38,0%	(656)
RSEP/ VPUU		963	-	537	-	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		123 190	98 415	96 121	8 832	55 391	77 013	(21 622)	-28,1%	(96 121)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		357 256	359 001	354 457	24 827	197 847	331 090	(133 243)	-40,2%	(361 901)

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2025/26, Q3 (01 January – 31 March 2026)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 3rd Quarter (01 January – 31 March 2026) of the 2025/26 financial year.



Stellenbosch Municipality		Municipal Strategic Focus Areas (SFAs)				
		SFA 1 - Valley of Possibility	SFA 2 - Green and Sustainable Valley	SFA 3 - Safe Valley	SFA 4 - Dignified Living	SFA 5 - Good Governance and Compliance
KPI Not Yet Measured	21 (48.84%)	2 (40%)	3 (50%)	1 (33.33%)	3 (25%)	12 (70.59%)
KPI Not Met	5 (11.63%)	1 (20%)	1 (16.67%)	-	-	3 (17.65%)
KPI Almost Met	-	-	-	-	-	-
KPI Met	9 (20.93%)	-	1 (16.67%)	2 (66.67%)	4 (33.33%)	2 (11.76%)
KPI Well Met	7 (16.28%)	1 (20%)	1 (16.67%)	-	5 (41.67%)	-
KPI Extremely Well Met	1 (2.33%)	1 (20%)	-	-	-	-
Total:	43	5	6	3	12	17
	100%	11.63%	13.95%	6.98%	27.91%	39.53%

Table: 1 Overall performance for Quarter 3 (01 January – 31 March 2026) per SFA

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

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 January – 31 March 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
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 30 June	1	1	0	0	N/A		
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	950	982	G2	The overperformance is due to excellent liaison and proactive coordination between the Section: Local Economic Development, and the various user departments. The annual target of 1 100 job opportunities for the 2025/26 financial year is not too low, as it is determined in line with the available budget for the municipality's EPWP programme.	
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%	80%	50%	R	1 / 2 x 100 = 50%	Given the ongoing proliferation of new land-use applications, it is imperative to enhance personnel and management capacity. The Division: Development Management's proposed new organisational structure has been submitted and discussed with the Municipal Manager. It is now scheduled to be presented to the internal organisational restructuring committees by 30 June 2026.

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

SFA 1 - Valley of Possibility										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 January – 31 March 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
TL154	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMEs	1	21	20	37	B	The overperformance is due to a strategic partnership between the municipality and the Start-Up Tribe, whose online platform has allowed for overperformance. If the municipality maintains its strategic partnership with the Start-Up Tribe, it will consider upwardly adjusting the annual and quarterly targets for the 2026/27 financial year. This consideration will be done in the next round of KPI target discussions scheduled for May 2026.	
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	N/A		

Summary of Results: SFA 1 - Valley of Possibility

N/A	KPI Not Yet Measured	2
R	KPI Not Met	1
O	KPI Almost Met	0
G	KPI Met	0
G2	KPI Well Met	1
B	KPI Extremely Well Met	1
Total KPIs		5

13.2 SFA 2 - Green and Sustainable Valley

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

SFA 2 - Green and Sustainable Valley										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 January – 31 March 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
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	1	1	G		
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%	92.16%	G2	435 / 472 x 100 = 92.16% Improved management of building plan applications contributed to the overperformance.	
TL161	KPI022	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%	49%	R	January 2026, 58%; February 2026, 38%; and March 2026, 51% / 3 = 49% Average: 49% Licence limits are set at special limits by the Department of Water and Sanitation (DWS). In addition, critical staff vacancies are hampering progress. Plant upgrades are also required.	The municipality is in the process of engaging DWS to relax the current licence limits for the municipality. The municipality is in the process of filling critical vacancies. The Senior Manager Water and Wastewater Services position is at the offer stage and should be concluded by 31 May 2026. Plant upgrades are in process. The Wemmershoek Phase 2 plant upgrade is due to be completed by June 2026. A service provider is currently deployed to the Stellenbosch and Wemmershoek plants to assist with operations and maintenance.
TL162	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	0%	0%	N/A		

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

SFA 2 - Green and Sustainable Valley										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 January – 31 March 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
TL193	TL009	Upgrading of the telemetry SCADA at the Franschoek intake substation	Number of telemetry SCADAs upgraded at the Franschoek intake substation by 30 June	1	1	0	0	N/A		

Summary of Results: SFA 2 - Green and Sustainable Valley

N/A	KPI Not Yet Measured	3
R	KPI Not Met	1
O	KPI Almost Met	0
G	KPI Met	1
G2	KPI Well Met	1
B	KPI Extremely Well Met	0
Total KPIs		6

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

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 January – 31 March 2026				
						Target	Actual	R	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	1	1	1	G	The Disaster Management Plan was submitted to the Municipal Manager on 31 March 2026.	
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	1	0	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	1	1	1	G	The Traffic Management Plan was submitted to the Municipal Manager on 31 March 2026.	

Summary of Results: SFA 3 - Safe Valley

N/A	KPI Not Yet Measured	1
R	KPI Not Met	0
O	KPI Almost Met	0
G	KPI Met	2
G2	KPI Well Met	0
B	KPI Extremely Well Met	0
Total KPIs		3

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

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 January – 31 March 2026				
						Target	Actual	R	Performance Comment	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	20	0	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%	100%	G	6 679 / 6 679 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%	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%	90%	95.80%	G2	January 2026, 97.90%; February 2026, 95.10%; and March 2026, 94.50% / 3 = 95.80% Average: 95.80%	
TL170	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	<25%	<25%	0%	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%	100%	G	6 679 / 6 679 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%	100%	G	6 679 / 6 679 x 100 = 100%	

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

SFA 4 - Dignified Living										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 January – 31 March 2026				
						Target	Actual	R	Performance Comment	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%	G	6 679 / 6 679 x 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	28 609	G2		
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	28 609	G2		
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	28 609	G2		
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	28 609	G2		

Summary of Results: SFA 4 - Dignified Living

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

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 January – 31 March 2026				
						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	1	1	G	The AGSA Audit Action Plan was tabled before the APAC on 05 March 2026.	
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	1	1	G	The draft 4 th review of the 5 th Generation Integrated Development Plan (IDP) 2022 – 2027 was submitted to the Council on 31 March 2026.	
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		

QUARTERLY BUDGET STATEMENT FOR MARCH 2026

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 January – 31 March 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
TL179	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	N/A		
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%	60%	42.50%	R	R252 850 425 / R594 994 274 x 100 = 42.50% The underspending on the capital expenditure budget is mainly attributable to delays in the appointment of service providers to implement capital projects, as well as the late submission of project specifications in accordance with the timeframes set out in the Demand Management Plan (DMP).	The Directorate: Financial Services is facilitating sessions with the relevant directorates to assist in prioritising critical tenders.
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 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		
TL182	KPI046	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i))	Debt coverage ratio ((Total operating revenue - operating grants received) / (Debt service payments due within the year)) measured by 30 June	15%	15%	0%	0%	N/A		
TL183	KPI047	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	0%	0%	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 MARCH 2026

SFA 5 - Good Governance and Compliance										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 January – 31 March 2026				
						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	Number of revised ICT Backup Disaster Recovery Plans submitted to the ICT Steering Committee by 31 March	1	1	1	0	R	The target was achieved in the second quarter of the 2025/26 financial year. The revised ICT Backup Disaster Recovery Plan was submitted to the ICT Steering Committee on 12 November 2025.	No corrective action(s) required.
TL186	KPI052	Submission of the revised Strategic ICT Plan to the ICT Steering Committee	Number of revised Strategic ICT Plans submitted to the ICT Steering Committee by 31 March	1	1	1	0	R	The target was achieved in the second quarter of the 2025/26 financial year. The revised Strategic ICT Plan was submitted to the ICT Steering Committee on 12 November 2025.	No corrective action(s) required.
TL187	KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)	Number of revised RBAPs submitted to the APAC by 30 June	1	1	0	0	N/A		
TL188	KPI050	Submission of the revised Strategic Risk Register (SRR) to the Ethics, Risk, and Fraud Management Committee	Number of revised SRRs submitted to the Ethics, Risk, and Fraud Management Committee by 30 June	1	1	0	0	N/A		

Summary of Results: SFA 5 - Good Governance and Compliance

N/A	KPI Not Yet Measured	12
R	KPI Not Met	3
O	KPI Almost Met	0
G	KPI Met	2
G2	KPI Well Met	0
B	KPI Extremely Well Met	0
Total KPIs		17

14. STRATEGIC PERFORMANCE CONCLUSION

- (a) Out of the 43 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2025/26 for quarter 3, 21 were not measured (01 January – 31 March 2026). 5 of the KPIs show as not achieved. However, KPIs 051 and 052 were achieved in quarter 2 of the 2025/26 financial year. Therefore, only three KPIs in quarter 3 were not achieved. Consequently, out of the 22 KPIs measured in quarter 3 of the 2025/26 financial year, 3 were not achieved. This translates to an achievement of 86.36% of planned targets achieved for quarter 3 of the 2025/26 financial year.

It should also be noted that 09 KPIs were met, and 7 were well met.

N/A	KPI Not Yet Measured	21
R	KPI Not Met	5
O	KPI Almost Met	0
G	KPI Met	9
G2	KPI Well Met	7
B	KPI extremely well met	1
Total KPIs		43

Summary of Results: Strategic Focus Areas 1 - 5