

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: AUGUST 2025

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: AUGUSTUS 2025

ISIHLOKO

**INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYETHUPHA 2025
(Q1108)**

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☒ **Committee name** : Finance

☒ The Executive Mayor together with the Mayoral Committee (MAYCO)

☐ Council

4. DISCUSSION

Council's monthly Financial Monitoring Report (FMR) provides a monthly update on indicators critical to the organisation's viability and serves as an early warning indicator where remedial action is required. The report is submitted in terms of relevant legislation.

The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 31 August 2025.

4.1. Financial Implications ☒ None ☐ Opex ☐ Capex
☐ Capex: New Projects
☐ Capex: Existing projects requiring additional funding
☐ Capex: Existing projects with no Additional funding requirements

4.2. Policy and Strategy ☐ Yes ☒ No

4.3. Legislative Vetting ☐ Yes ☒ No

4.4. Legal Implications ☒ Yes ☐ No

4.5. Staff Implications ☐ Yes ☒ No

4.6. Risk Implications ☐ Yes The risks for approving and/or not approving the recommendations are listed below:

☐ No Report is for decision and has no risk implications.

☒ No Report is for noting only and has no risk implications.

4.7. POPIA Compliance ☒ Yes It is confirmed that this report and the content of the annexures have been checked and considered for POPIA compliance.

4.8. Confidentiality Compliance ☒ Yes

It is confirmed that this report and the content of the annexures have been checked and considered for Confidentiality compliance.

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5 RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 31 August 2025 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that savings on expenditure items will be set aside to reduce borrowing and to fund the City's capital programme.

AANBEVELING

- a) Daar kennis geneem word van die finansiële moniteringsverslag vir die tydperk wat op 31 Augustus 2025 ten einde geloop het, en die verslag verwys word na die lede van die burgemeesterskomitee en die uitvoerendebestuurspan (EMT) vir regstellende optrede waar nodig.
- b) Daar kennis geneem word dat besparings op bestedingsitems opsy gesit sal word om lenings te verminder en om die Stad se kapitaalprogram te befonds.

ISINDULULO

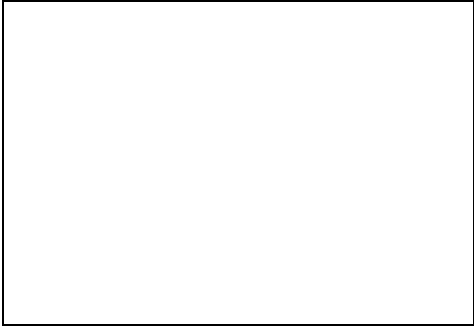
- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyeThupha 2025 ize idluliselwe kumaLungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqwalaselwe ukuba izimali zolondolozo kwimibandela yenkcitho ziyakuthi zibekelwe ecaleni ukuze kucuthwe ukuboleka kwaye kuxhaswe ngezimali inkqubo engezimali ezinkulu yeSixeko.

ANNEXURES

Annexure A: Section 71 monthly budget statement

Annexure B: Section 71(1)(c) - Actual expenditure per vote split charge in/out (year-to-date)

FOR FURTHER DETAILS CONTACT

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DIRECTORATE	FILE REF No 001		
SIGNATURE : DIRECTOR			

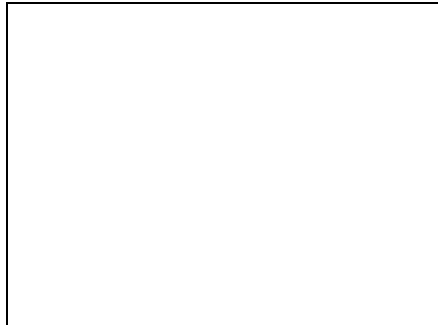
CHIEF FINANCIAL OFFICER

NAME KEVIN JACOBY

COMMENT:

DATE

SIGNATURE



THE CFO'S SIGNATURE REPRESENTS SUPPORT FOR THE REPORT AND ANNEXURE CONTENTS AND CONFIRMS POPIA COMPLIANCE

MAYORAL COMMITTEE MEMBER

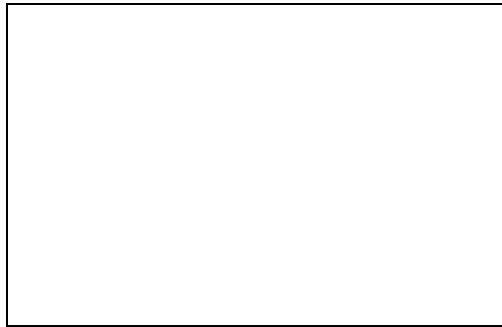
NAME

CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE



LEGAL COMPLIANCE

☐ REPORT COMPLIANT WITH THE PROVISIONS OF COUNCIL'S DELEGATIONS, POLICIES, BY-LAWS AND ALL LEGISLATION RELATING TO THE MATTER UNDER CONSIDERATION.

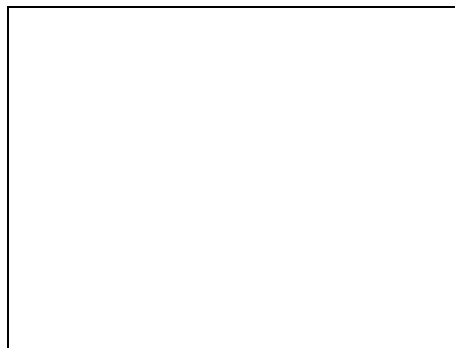
☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE



Making progress possible. Together.

EXECUTIVE MAYOR

NAME	GEORDIN HILL-LEWIS	COMMENT:
DATE		
SIGNATURE		



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

AUGUST 2025

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EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

“The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for the month and for the financial year up to the end of that month: ...”.

Regulation 28 of the MBRR states:

“The In Year Report of a municipality must be in the format specified as per Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Municipal Finance Management Act”.

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 AUGUST 2025 (COMPARATIVE STATEMENT REPORT)

The purpose of the Financial Monitoring Report (FMR) is to comply with Section 71 of the Municipal Finance Management Act (MFMA), and Regulation 28 of the Municipal Budget and Reporting Regulations (MBRR).

The report sets out the financial particulars in the format prescribed by the MFMA and the MBRR. It also provides a high level overview of the organisation’s financial viability and sustainability.

The ‘2024/25 Provisional Outcome’ columns in the ensuing tables have been populated with pre-audited figures and are provisional where final figures are not available yet.

SUMMARY OF CONTENT

- **Key Data: City of Cape Town (Page 5 - 39)**

This section of the report includes certain Key Financial Performance Indicators for the City.

- **In Year Budget Statement Tables: City of Cape Town (Page 40 – 46)**

This section provides the City's key tables in the format prescribed by the MBRR.

- **Table C1 (Page 40):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 41):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 42):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 43):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 44):** Capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
- **Table C6 (Page 45):** Performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 46):** Cash flow position and cash/cash equivalents.

- **In Year Budget Statement Supporting Tables: City of Cape Town (Page 47 – 91)**

This section provides the City's supporting tables in the format prescribed by the MBRR.

- **In Year Budget Statement Tables: Consolidated Tables (Page 93 – 99)**

This section provides the consolidated financial results of the City and its entities in the prescribed tables as per the MBRR.

- **In Year Budget Statement Tables: Entity - Cape Town International Convention Centre (CTICC) (Page 100 – 109)**

The CTICC's financial particulars are provided in the prescribed MBRR tables.

- **In Year Budget Statement Tables: Entity - Cape Town Stadium (CTS) (Page 110 – 116)**

The CTS's financial particulars are provided in the prescribed MBRR tables.

KEY DATA: CITY OF CAPE TOWN**OPERATING BUDGET**

Operating Budget R'Thousands	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
Total Revenue (excl. capital transfers and contributions, and water inventory)	64 797 672	12 590 914	12 658 850	67 936	64 726 735
Total Expenditure (excl. water inventory)	65 342 372	8 574 518	8 013 622	(560 896)	65 159 525
Surplus/(Deficit)	(544 699)	4 016 396	4 645 228	628 832	(432 790)

Note: NT, in terms of mSCOA and the MBRR reporting, requires municipalities to report on water inventory as gains, inventory consumed, and losses. This table discloses the financial performance with all water inventory accounts as a net on expenditure.

CAPITAL BUDGET

Capital Budget R'Thousands	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
Total Capital Expenditure	13 536 948	978 723	916 511	(62 213)	12 890 201

FINANCIAL POSITION

Working Capital	Provisional Outcome 2024/25	Original Budget 2025/26	Adjusted budget 2025/26	YearTD actual
Cost coverage ratio³				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.73:1	-	-	2.20:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	1.75	1.55	1.46	2.31
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	-2.86%	3.60%	3.60%	2.21%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	86.87%	55.51%	51.69%	32.29%
Financial Position (R'Thousands)⁷				
Total Assets	99 513 559	110 765 156	112 721 402	102 968 900
Total Liabilities	26 697 052	37 225 107	39 172 384	25 812 155
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	10 576 530	6 340 418	7 622 355	14 886 563

- **Cost coverage ratio³**

This ratio indicates a municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that period.

The ratio outcome for the period under review is 2.20 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio⁴**

This ratio assess a municipality's ability to pay back its short-term liabilities (debt and payables) with its short-term assets (cash, inventory and receivables).

The year-to-date ratio outcome of 2.31:1 shows that the City has sufficient cash to meet its short-term financial obligations as it exceeds the National Treasury norm of 1.5:1 to 2:1 (MFMA Circular 71). A ratio above one indicates that the City would be able to pay all its current or short-term obligations if they fall due at any specific point.

- **Capital Charges to Operating Expenditure⁵**

This ratio indicates the cost required to service the borrowing of a municipality. It assesses the borrowing or payment obligation expressed as a percentage of total operating expenditure.

The year-to-date ratio outcome is 2.21% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 3.60% for the 2025/26 financial period. This is a result of the City's borrowing strategy.

- **Borrowed funding of 'own' Capital Expenditure⁶**

The ratio indicates the extent of capital expenditure financed from borrowed funding compared to own and other funding sources, excluding transfers and grant funded expenditure.

This ratio is budgeted at 51.69% resulting from the budgeted uptake of external borrowing over the 2025/26 financial period. The ratio outcome is 32.29% for the period under review.

- **Financial Position⁷**

Movements on the operating- and capital budget will impact on the financial position. Underspending on the capital budget will, for instance, lead to the property, plant and equipment result being less than budget. As such the outcome and related reasons for variances in the operating- and capital budget forms a critical link in determining the variance on the financial position of a municipality. The final outcomes for the financial position will only be known once year-end transactions have been finalised.

- **Cash Flow**

Cash and cash equivalents amount to R14 887 million as at 31 August 2025. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

DEBTORS

Debt management is carried out in terms of the City's Credit Control and Debt Collection bylaw and Policy. Outstanding debtors per category are reflected in the table below.

Debtors	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	445 677	89 416	1 906 742	2 441 834
Electricity	1 192 466	67 615	753 052	2 013 133
Rates	865 509	107 778	1 408 257	2 381 544
Sewerage	237 076	40 470	723 190	1 000 737
Refuse	115 000	21 870	460 165	597 036

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period September 2024 to August 2025 and therefore reflects a more favourable 12-months position.

The monthly collection ratio per service (reflected in the table below) is a more accurate reflection of the City's current collection ratio for property rates, electricity, water, sewerage, City-Wide Cleaning and refuse, bearing in mind that this calculation is based on NT MFMA Circular 71, which takes the opening and closing balances, billing, write-offs etc. into account.

Debtors Collection Rate %	12 Months Moving Average Collection Ratio Previous year 2024/2025	12 Months Moving Average Collection Ratio Current year 2025/2026	YTD Monthly Collection Ratio Per Service	Monthly Collection Ratio Per Service
Electricity	98.58%	99.41%	95.66%	98.83%
Water	91.17%	92.12%	92.46%	88.25%
Sewerage	95.82%	96.79%	95.47%	96.56%
City-Wide Cleaning	0.00%	65.30%	65.30%	84.29%
Refuse	95.89%	95.65%	94.92%	95.11%
Rates	98.29%	97.58%	96.26%	89.55%
Other	93.32%	95.91%	90.63%	106.40%

The overall collection ratio results for August 2025 are reflected in the table below:

Overall Collection Ratio	
Period	Current year
12 Months	97.62%
6 Months	97.77%
3 Months	96.51%
Monthly	97.67%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 31 August 2025 is 97.62%.

HUMAN RESOURCES

Human Resources	Provisional Outcome 2024/25	Original Budget 2025/26	Adjusted Budget 2025/26	YearTD actual 2025/25
Employee and Councillor remuneration (R'Thousands)	18 715 426	21 086 819	21 084 461	2 959 227
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.7%	29.5%	29.5%	22.2%
Total Cost of Overtime (R'Thousands)	1 030 426	1 024 125	1 021 705	91 861

Employee related costs are influenced by ongoing terminations, the turnaround time of filling vacancies and the internal filling of vacancies.

Details on senior managers' remuneration and the remuneration of other municipal staff can be found in *Table SC8 Monthly Budget Statement - councillor and staff benefits* on page 80.

STAFF COMPLEMENT

Municipal Employees (numbers)	Staff Establishment as at 1 July 2025	August 2025
Filled posts - Permanent	28 239	29 030
Filled posts - Temporary	2 104	1 570
Vacant posts - Permanent	4 219	4 220
	34 562	34 820

Municipal Councillors (numbers)	Councilor positions as at 1 July 2025	August 2025
Municipal Councillors	231	231
Municipal Councillors - Vacancies	-	-
	231	231

The City had 4220 vacancies as at 31 August 2025; 908 positions were filled (362 internal, 193 external, 119 rehire, 233 EPWP) with 247 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required.

The table below shows the staff movement (number and value of vacancies) per directorate for the year-to-date.

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
City Manager	368	R 325 756 622	4.62%	1	2	3	0	6	1	0	1	369	R 327 167 487	3.79%	The vacancy rate in OCM has decreased from 4.62% to 3.79% as at the end of August 2025. During August 2025 the Directorate confirmed 6 appointments with a further 7 appointments anticipated for September/October 2025.
Community Services & Health	5544	R 2 725 849 354	5.19%	18	16	10	16	60	13	19	32	5559	R 2 732 427 056	4.05%	The vacancy rate decreased from 5.19% at the end of July 2025 to 4.05% at the end of August 2025. This is well below the Corporate target vacancy rate of 10%. The Directorate received 32 terminations and made 60 appointments for the period under review. The Directorate has currently 542 vacancies of which 317 are in various stages of filling. Departments continue with weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S process.

Table continues on next page.

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Corporate Services	2685	R 1 849 328 216	5.62%	15	2	8	17	42	4	5	9	2695	R 1 854 262 686	6.31%	Corporate Services has been actively monitoring vacancies bi-weekly sessions and is actively implementing and mitigating challenges from the bi-weekly session discussions. The Directorate has a vacancy rate of 6.31% which is a slight increase from 5.62%. Corporate Services will continue the collaborative effort being put in place by all parties to drive down the vacancy rate to achieve the stretch vacancy rate target of 5%. Corporate Services prioritise vacancies 12-months and older to be filled/abolished if not needed by departments. There are only 9 posts currently over the 24 month period which is being actively monitored. Departments continue with weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S process.
Economic Growth	391	R 327 455 878	6.14%	2	4	1	0	7	1	1	2	392	R 328 791 650	5.87%	The Directorate currently has a vacancy rate of 5.87%. There are 49 positions in various stages of the Recruitment & Selection (R&S) process. The Directorate is implementing project plans designed to monitor the recruitment process and fast track appointments, with continued support from Corporate R&S to resolve any challenges. Additionally, monthly meetings are held to proactively address any concerns and sustain momentum throughout the process.

Table continues on next page.

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Energy	2793	R 1 555 608 417	4.62%	30	14	10	0	54	1	4	5	2795	R 1 554 768 650	5.19%	Departments have weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S process and to prioritise vacancies nine months or older. Pools of competent candidates for certain designations i.e. workers, maintenance assistants, artisans, foremen and clerks are being generated so that a Notice of Appointment (NoA) can be processed when positions become available [piggyback]. There is a focused approach, where possible, to fill the Directorate's database with ready-to-appoint candidates as vacancies occur. The Directorate has appointed an Assistant Professional Officer to focus solely on the bulk processes in order to reduce the turnaround time of filling vacancies. The bulk of vacancies is caused due to internal appointments but a focused approach is followed to reduce the number of vacancies.

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Finance	1845	R 1 128 187 927	2.17%	10	4	4	0	18	3	1	4	1848	R 1 128 166 637	1.89%	Most of the Directorate's vacancies are consequential vacancies that are created due to internal promotions. Bulk interviews and a pool of alternative appointments are the options to assist with rapid filling of vacancies.
Future Planning & Resilience	382	R 405 355 997	6.54%	0	0	0	0	0	1	0	1	382	R 404 298 712	5.24%	The vacancy rate in FPR has decreased from 6.54% to 5.24% at the end of August 2025. The Directorate anticipates 8 appointments for September and October 2025.

Table continues on next page.

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Human Settlements	956	R 551 188 887	5.44%	11	0	1	0	12	0	4	4	959	R 554 404 781	5.32%	The challenges in filling posts include: Recruitment capacity - 2/3 resources operating; limited skills in market at manager/head level; and limited suitably qualified internal candidates. There is focussed attention on positions greater than 2 years through headhunting, shortlist reviews and LinkedIn leads. In order to shorten the turnaround time, vacancies are being filled by means of grouping bulk positions and using adverts and applications received (Bulk posts) in other directorates. For individual posts (not Bulk), line to do assessments before adverts close. All job descriptions, which require amendments prior to advertising must be updated within one month. Bi-weekly R&S engagements are held to discuss strategy to fill and progress to fast track. Commencement of the R&S process occurs prior to date of retirement to prevent delays in filling vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Safety & Security	7562	R 3 262 386 604	16.52%	24	-26	11	9	18	15	9	24	7602	R 3 265 847 116	15.57%	The Directorate currently has 1513 vacant posts of which 757 (including 693 Junior Constables) is in the process. Furthermore, as part of the Business Improvement process within the Single Policing Optimisation Project, 125 positions are currently being repurposed within the Fire Services Department. The reserved positions within Fire Services are based on the Executive Director's directive to only recruit cadets currently undergoing training at the Fire Services Training Academy. The expected completion date of studies is 28 February 2026. This was communicated to Organisation Management and will reflect as soon as all appointments are captured by the Payroll section. Actions to reduce the number of vacant posts: The Executive Director: Safety and Security has issued a directive that a vacancy rate of 1% must be maintained and measures, in conjunction with Corporate and HRBP office, be put in place to meet this target. Vacancies 12 months and older are subjected to intense scrutiny by the ED in the bi-weekly senior management meetings. Each Head of Department is required to account for delays in the filling of vacancies and indicate an action plan to expedite the filling thereof. Monthly and bi-weekly collaboration meetings takes place between HRBP, Support Managers and Corporate HR Practitioners. All vacancies are project managed within each department. "Dove tailing" (piggy backing) takes place on recruitment and selection processes of same positions within Safety and Security and other Directorates. The Directorate has embarked on a process whereby all vacant supervisory positions (to a maximum of T13) can be filled via the advancement process. This was approved by the City Manager and applies to the Safety & Security Directorate only. The ED has directed that all new vacancies up to level T13 be filled by using this new method. This is referred to as the Restrictive Competitive Advancement Process (RECAP). There are currently 52 positions being filled via the RECAP process and will significantly reduce the vacancy rate, especially and consequential vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Spatial Planning & Environment	1106	R 824 900 759	6.06%	9	3	3	8	23	1	1	2	1104	R 821 402 377	4.98%	The Directorate continues to implement a R&S plan - programming prioritised filling of vacancies with predetermined turnaround times and processes to create a pipeline of position-ready candidates per job segment, where appropriate, and advertising of job families – to mitigate the impact of consequential vacancies, optimise the turnaround time, reduce vacancy age profile and enable fast-tracking of filling relevant positions. The Executive Director has prioritised the filling of vacancies and has set-up regular meetings with HRBP to fast-track processes.
Urban Mobility	2085	R 1 057 727 875	5.52%	3	8	2	0	13	1	4	5	2084	R 1 057 926 095	4.17%	There is a large number of posts currently in the Recruitment and Selection process: HR300s to be initiated - 7 HR300s in process - 3 HR300s with Recruitment and Selection - 24 Advert stage - 20 Long list - 12 Shortlisting - 9 Assessment -9 Interview - 1 Reference Checks - 36 Notice of Appointment - 28 Filled - 3 The two HR Business Partners work closely with Corporate HR, Recruitment and Selection. The Directorate's Support Service Manager constantly follow up on outstanding matters regarding vacancies. Many vacant positions are filled with internal staff which results in consequential vacancies. The Directorate regularly reviews all vacancies 12-months and older. These vacancies will be prioritised for filling/abolishment to create new positions in areas where additional positions are required.

Table continues on next page.

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Urban Waste Management	3707	R 1 323 308 986	6.37%	15	15	22	6	58	2	11	13	3709	R 1 323 533 229	6.77%	The Directorate has embarked on festive season readiness plans. This project is aimed at ensuring that all operational positions are filled in preparation for the festive season. The targeted vacancies to be filled for October 2025 is 130. The recruitment and selection process for these positions has advanced beyond interview stage and Notice of Appointment will be submitted for endorsement in early September 2025.

Table continues on next page.

Directorate	Staff Establishment 31 July 2025			Staff Movement for period 1 to 31 August 2025								Staff Establishment 31 August 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resignations	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Water & Sanitation	5318	R 2 522 017 233	6.11%	30	10	5	0	45	2	14	16	5322	R 2 518 330 175	8.27%	The vacancy rate within the Water and Sanitation department has shown an increase from the previous month, primarily due to the terminations of a number of temporary contracts. To further support Corporate Recruitment and Selection and continue improving the vacancy rate, the HRBP is actively driving the following initiatives: Panel Participation: HRBP Senior Professional Officers (SPOs) and Professional Officers (POs) are contributing by serving on interview panels. Process Management: HRBP POs are assisting the R&S team throughout the recruitment lifecycle - from shortlisting to final placement. Administrative Support: A dedicated student R&S admin team has been established to handle scheduling, candidate communication, assessment scanning, venue bookings, and other administrative tasks. This allows R&S practitioners to focus on assessments and interviews. Regular Engagements: Continuous engagement with the R&S team ensures that any concerns or process bottlenecks are addressed promptly. Bulk Recruitment & Alternative Talent Pools: The HRBP is also utilising bulk recruitment strategies and exploring alternative candidate pools to expedite vacancy filling.
TOTAL	34742	R 17 859 072 755	7.82%	168	52	80	56	356	45	73	118	34820	R 17 871 326 652	7.75%	

The table below shows the number of vacant posts per T-grade level per directorate.

Directorate	Number of posts per T-Grade							
	T1 -T5	T6 -T9	T10 -T13	T14 - T16	T17 -T18	T19 - T22	T23 - T24	Total
Community Services & Health	213	169	126	28	5	1	0	542
Corporate Services	32	33	70	55	9	0	0	199
Economic Growth	4	10	22	10	2	1	0	49
Energy	88	53	96	34	8	0	0	279
Finance	19	19	16	11	0	0	0	65
Future Planning & Resilience	0	1	8	17	3	0	0	29
Human Settlements	30	22	31	25	5	0	0	113
Office of the City Manager	4	2	10	2	3	1	0	22
Safety And Security	85	1208	192	24	3	1	0	1513
Spatial Planning And Environment	17	23	40	21	2	2	0	105
Urban Mobility	55	57	11	26	3	2	0	154
Urban Waste Management	162	83	50	22	2	2	0	321
Water & Sanitation	379	254	141	49	6	0	0	829
Total	1088	1934	813	324	51	10	0	4220

The table below provides an age analysis of vacancies per directorate.

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total	Vacancies one year and older as a % of total vacancies
Community Services & Health	305	143	65	29	542	17.3%
Corporate Services	148	23	21	7	199	14.1%
Economic Growth	36	4	8	1	49	18.4%
Energy	156	45	64	14	279	28.0%
Finance	59	6	0	0	65	0.0%
Future Planning & Resilience	25	4	0	0	29	0.0%
Human Settlements	76	12	22	3	113	22.1%
Office of the City Manager	12	4	5	1	22	27.3%
Safety & Security	1 206	173	117	17	1 513	8.9%
Spatial Planning & Environment	60	13	20	12	105	30.5%
Urban Mobility	117	21	15	1	154	10.4%
Urban Waste management	200	43	33	45	321	24.3%
Water & Sanitation	364	139	255	71	829	39.3%
Grand Total	2 764	630	625	201	4 220	19.6%

BUDGET PERFORMANCE ANALYSIS

OPERATING REVENUE AND EXPENDITURE

Summary Statement of Financial Performance

Description	Original Budget 2025/26	Adjusted Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
R'Thousands						
Total Revenue (excl. capital transfers and contributions, and water inventory)	64 697 964	64 797 672	12 590 914	12 658 850	67 936	64 726 735
Total Expenditure (excl. water inventory)	65 242 663	65 342 372	8 574 518	8 013 622	(560 896)	65 159 525
Surplus/(Deficit)	(544 699)	(544 699)	4 016 396	4 645 228	628 832	(432 790)

Note: NT, in terms of mSCOA and the MBRR reporting, requires municipalities to report on water inventory as gains, inventory consumed, and losses. This table discloses the financial performance with all water inventory accounts as a net on expenditure.

Continuous identification of under-/over expenditure is taking place and communicated to line thereby affording line the opportunity to redirect potential savings to other needy/priority areas in their areas of responsibility.

Funds and savings are transferred to priority areas to facilitate operational needs and address critical service delivery realities.

Any instances of apparent non-compliance are addressed by the relevant finance officials.

REVENUE**Main revenue sources for 2025/26**

Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	23 663 555	23 663 555	4 571 655	4 599 807	(28 151)	-0.6%	23 678 449
Service charges - Water	5 776 241	5 776 241	820 799	873 277	(52 478)	-6.0%	5 776 241
Service charges - Waste Water Management	2 966 006	2 966 006	438 111	450 774	(12 664)	-2.8%	2 966 006
Service charges - Waste management	1 658 640	1 658 640	270 188	275 617	(5 429)	-2.0%	1 641 618
Sale of Goods and Rendering of Services	816 579	816 579	140 323	135 430	4 893	3.6%	818 880
Agency services	302 874	302 874	43 109	50 479	(7 370)	-14.6%	302 874
Interest	—	—	—	—	—	—	—
Interest earned from Receivables	339 731	339 731	58 424	54 638	3 786	6.9%	337 069
Interest from Current and Non Current Assets	758 522	758 522	256 514	126 304	130 210	103.1%	758 522
Dividends	—	—	—	—	—	—	—
Rental from Fixed Assets	494 307	494 307	96 605	104 893	(8 288)	-7.9%	494 307
Licence and permits	205	205	189	34	155	452.7%	205
Special rating levies	494 107	494 107	81 102	80 326	776	1.0%	494 107
Operational Revenue	423 376	423 376	59 894	62 571	(2 677)	-4.3%	419 339
Non-Exchange Revenue							
Property rates	13 768 100	13 768 100	2 256 742	2 173 667	83 074	3.8%	13 768 100
Surcharges and Taxes	—	—	—	—	—	—	—
Fines, penalties and forfeits	1 878 556	1 878 556	295 090	208 126	86 964	41.8%	1 877 008
Licence and permits	50 301	50 301	8 940	7 570	1 370	18.1%	50 301
Transfers and subsidies - Operational	7 329 561	7 429 270	2 153 777	2 261 014	(107 238)	-4.7%	7 429 270
Interest	98 675	98 675	26 588	16 446	10 143	61.7%	98 834
Fuel Levy	2 851 776	2 851 776	950 592	950 592	—	—	2 851 776
Operational Revenue	906 078	906 078	127 528	151 013	(23 485)	-15.6%	843 058
Gains on disposal of Assets	70 772	70 772	—	—	—	—	70 772
Other Gains	6 084 343	6 084 343	506 970	478 608	28 362	5.9%	6 084 343
Total Revenue (excluding capital transfers and contributions)	70 732 307	70 832 016	13 163 141	13 061 189	101 953	0.8%	70 761 078

Note: NT, in terms of mSCOA and the MBRR reporting, requires municipalities to report on water inventory as gains. This table discloses the financial performance inclusive of all water inventory accounts.

Reasons for major over-/under-recovery per revenue source

- Service charges - Electricity (R28,2 million under)**

The variance is because of changes in the Time-of-Use (TOU) periods in line with Eskom periods, which resulted in misalignment between the period budget provision and actual billings to date.

- Service charges - Water (R52,5 million under)**

The variance is due to industrial/commercial, bulk tariff and government categories, as well as fixed basic charges for the domestic cluster being slightly lower than anticipated.

- Interest from Current and Non Current Assets (R130,2 million over)**

The variance reflects mainly on:

- Interest Received: Short Term and Call fixed deposits, due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated; and
- Interest Received - Allocation to Donors, due to improved investment returns because of higher than anticipated interest rates offered in the market.

- **Property Rates (R83,1 million over)**

The variance is due to property valuation changes made during the reporting period.

- **Fines, penalties and forfeits (R86,96 million over)**

The variance reflects mainly on Fines – Traffic Fine Accruals, and Traffic Fine Income, due to:

- Stricter controls and heightened visibility of traffic enforcement officers leading to more fines being issued to date; and
- The availability of resources such as the Traffic Roadshow, which has further encouraged fine payments.

- **Transfers and subsidies – Operational (R107,2 million under)**

The variance reflects mainly on:

- Grants and Subsidies: Provincial (Conditional), within the following directorates:
 - Urban Mobility, due to delays in the processing of reposting expenditure; and
 - Safety & Security, due to the Transfer Payment Agreement (TPA) for LEAP, which has not yet been approved by both parties. Expenditure will commence once the approval process has been concluded and revenue will follow.

- **Other Gains (R28,4 million over)**

The variance is largely due to:

- Fair Value Adjustments - Non-Exchange transactions, because of delays in adjustments linked to concessionary loans planned to be taken up in May 2026.
- Gains on Foreign exchange, due to forex gains on the ORIO grant funds received.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 47.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 52.

EXPENDITURE**Main expenditure types for 2025/26**

Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	20 889 090	20 886 732	2 927 796	3 152 934	(225 139)	-7.1%	20 704 051
Remuneration of councillors	197 729	197 729	31 432	33 373	(1 941)	-5.8%	197 729
Bulk purchases - electricity	17 755 086	17 755 086	2 022 800	2 022 342	459	0.0%	17 755 086
Inventory consumed	7 899 755	7 900 612	664 521	707 052	(42 530)	-6.0%	7 901 121
Debt impairment	3 217 478	3 217 478	455 278	531 925	(76 648)	-14.4%	3 217 478
Depreciation and amortisation	3 974 164	3 974 164	641 613	662 361	(20 748)	-3.1%	3 974 164
Interest	1 428 206	1 427 304	137 847	235 123	(97 276)	-41.4%	1 427 305
Contracted services	11 100 541	11 164 151	783 424	892 983	(109 559)	-12.3%	11 159 943
Transfers and subsidies	388 523	391 024	32 080	41 268	(9 188)	-22.3%	391 024
Irrecoverable debts written off	123 202	123 202	87 419	10 151	77 268	761.2%	123 202
Operational costs	3 768 638	3 804 641	678 767	707 831	(29 064)	-4.1%	3 808 194
Losses on Disposal of Assets	2 500	2 500	–	93	(93)	-100.0%	2 468
Other Losses	532 092	532 092	54 937	47 357	7 581	16.0%	532 102
Total Expenditure	71 277 006	71 376 715	8 517 913	9 044 793	(526 879)	-5.8%	71 193 868

Note: NT, in terms of mSCOA and the MBRR reporting, requires municipalities to report on water inventory as inventory consumed, and losses. This table discloses the financial performance inclusive of all water inventory accounts.

Reasons for major over-/under expenditure by type

- Employee related costs (R225,1 million under)**

The variance is mainly due to:

- The turnaround time in filling vacancies;
- The internal filling of vacancies; and
- Slower than planned implementation of job creation projects (EPWP).

- Inventory consumed (R42,5 million under)**

The variance mainly on:

- Chemicals, due to the Faure Water Treatment Plant operating at reduced flow capacity and intermittent forced shutdowns during the month resulted in lower chemical consumption;
- Pharmaceutical Supplies, G&D Pharmaceutical Supplies, due to lower-than-expected demand for the services; and
- G&D Vaccines, due to outstanding invoices from service providers.

- Debt impairment (R76,6 million under)**

The variance reflects on Bad Debts Written Off and Transferred to Provision for Bad Debts and is because of higher than planned irrecoverable debt written off on property rates, housing rentals, urban waste and water & sanitation.

- **Interest (R97,3 million under)**

The variance is due to the delayed drawdown of loans as informed by the City's financing strategy resulting in savings on external interest payable for the period under review.

- **Contracted Services (R109,6 million under)**

The variance reflects mainly on the following categories:

- Building Contractors, where an accrual invoice was processed against an incorrect cost element;
- Haulage, where the amount of waste required to be hauled to landfill sites was lower than anticipated;
- Collections fees, due to fewer than anticipated accounts handed over to lawyers.
- R&M Contracted Services Building, due to:
 - A number of maintenance orders are taking longer than initially anticipated.
 - Outstanding invoices for August 2025 which are still to be received and vetted for payment.
- R&M Electrical, due to the late receipt of the invoice for services rendered in August 2025.
- Litter Picking and Street Cleaning, where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be utilised.

- **Irrecoverable debts written off (R77,3 million over)**

The variance is because of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation, and housing debtors.

- **Operational costs (R29,1 million under)**

The variance reflects mainly on:

- Electricity, due to fluctuations in electricity usage at some of the water and wastewater plants, as well as late receipt of invoices for services rendered in August 2025.
- Bulk Water: Levy (Berg Water Project) and Training: Other, due to misalignment between the period budget and actual expenditure to date.
- Rehabilitation Costs Actual Expenditure, where rehabilitation of the Coastal Park Landfill Site is running behind schedule. A new PSP was appointed as from 1 July 2025. The project is in progress, but the cash flow is misaligned.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 64.

Expenditure per vote (directorate)

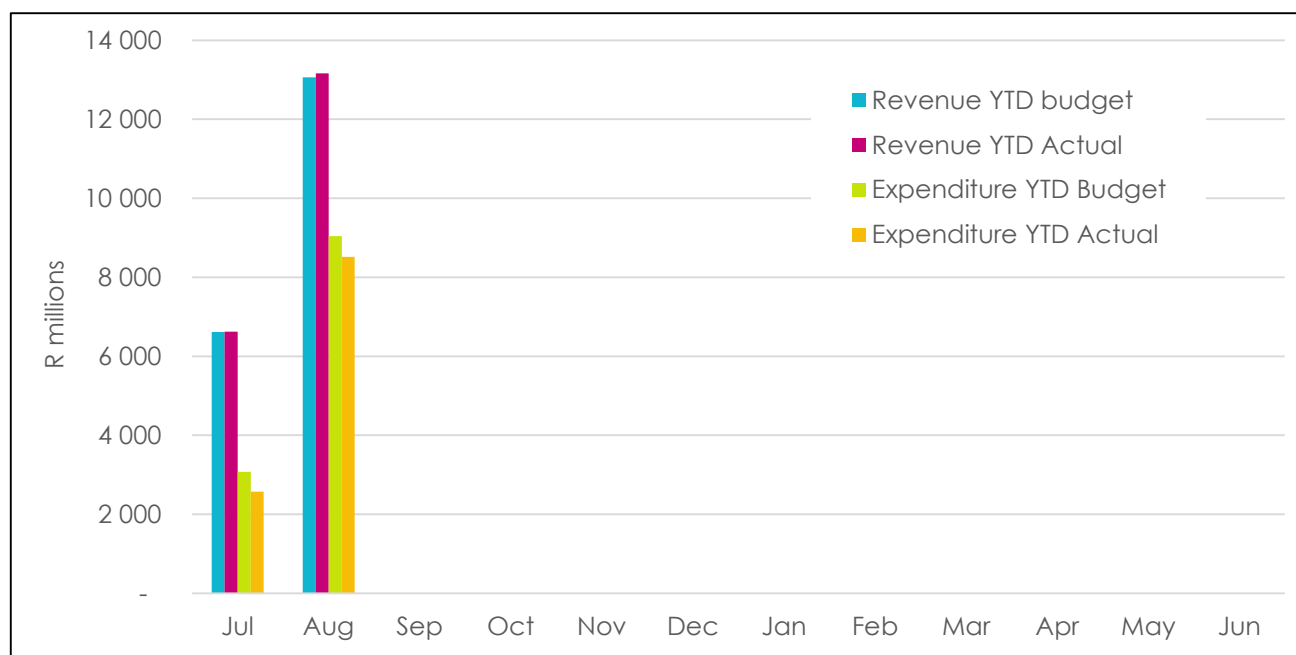
Vote Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 944 321	4 944 321	567 448	660 217	(92 769)	-14.1%	4 822 546
Vote 2 - Corporate Services	4 123 703	4 123 703	689 401	706 410	(17 009)	-2.4%	4 123 703
Vote 3 - Economic Growth	760 365	760 365	93 667	99 726	(6 058)	-6.1%	760 365
Vote 4 - Energy	21 757 162	21 757 162	2 519 342	2 586 882	(67 541)	-2.6%	21 757 155
Vote 5 - Finance	4 496 215	4 496 215	677 406	780 372	(102 967)	-13.2%	4 496 215
Vote 6 - Future Planning & Resilience	595 825	595 825	76 265	79 721	(3 457)	-4.3%	595 825
Vote 7 - Human Settlements	1 705 085	1 796 850	236 589	238 270	(1 681)	-0.7%	1 796 850
Vote 8 - Office of the City Manager	524 560	524 560	67 506	69 936	(2 429)	-3.5%	524 560
Vote 9 - Safety & Security	6 692 842	6 692 842	889 561	902 978	(13 417)	-1.5%	6 692 842
Vote 10 - Spatial Planning & Environment	1 926 752	1 926 752	264 161	278 399	(14 237)	-5.1%	1 926 752
Vote 11 - Urban Mobility	4 706 689	4 706 689	489 069	505 731	(16 662)	-3.3%	4 706 689
Vote 12 - Urban Waste Management	4 100 966	4 100 966	450 788	541 268	(90 481)	-16.7%	4 039 902
Vote 13 - Water & Sanitation	14 942 522	14 950 465	1 501 592	1 594 881	(93 290)	-5.8%	14 950 465
Total Expenditure by Vote	71 277 006	71 376 715	8 522 795	9 044 793	(521 998)	-5.8%	71 193 869

Reasons for under expenditure per vote (directorate)

Details on under expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 57.

Monthly Operating Revenue and Expenditure Performance

The graph below shows the monthly actual operating revenue and expenditure against budget.



CAPITAL EXPENDITURE AND FUNDING**Summary Statement of Capital Budget Performance**

Vote Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	12 862 639	13 536 948	916 511	978 723	(62 213)	-6.4%	12 890 201
Funded by:							
National Government	3 735 882	3 735 882	235 380	300 364	(64 984)	-21.6%	3 630 546
Provincial Government	6 657	6 657	1 065	1 919	(854)	-44.5%	6 657
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	112 651	121 621	9 353	8 325	1 028	12.4%	121 992
Transfers recognised - capital	3 855 190	3 864 159	245 798	310 608	(64 810)	-20.9%	3 759 195
Borrowing	5 000 000	5 000 000	216 617	310 880	(94 263)	-30.3%	4 882 842
Internally generated funds	4 007 449	4 672 789	454 096	357 236	96 860	27.1%	4 248 163
Total Capital Funding	12 862 639	13 536 948	916 511	978 723	(62 213)	-6.4%	12 890 201

The summary statement of capital budget performance indicates actual capital expenditure of R917 million or 6.77% of the current budget.

The year-to-date spend represents 6.93% (R671 million) on internally-funded projects and 6.36% (R246 million) on externally grant-funded projects.

Capital budget by municipal vote for 2025/26

Vote Description R thousands	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 1 - Community Services & Health	310 514	317 218	332 336	19 831	22 642	(2 811)	-12.4%	321 455
Vote 2 - Corporate Services	420 495	498 476	510 065	87 359	68 340	19 019	27.8%	502 403
Vote 3 - Economic Growth	94 372	111 099	141 641	1 283	3 924	(2 641)	-67.3%	141 141
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	128 296	150 648	(22 352)	-14.8%	1 311 864
Vote 5 - Finance	75 738	123 163	125 012	2 459	2 128	331	15.6%	124 531
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	397	195	202	104.1%	6 380
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	129 618	121 263	8 355	6.9%	1 341 564
Vote 8 - Office of the City Manager	6 015	8 675	8 799	167	—	167	100.0%	15 778
Vote 9 - Safety & Security	466 205	344 830	345 566	19 325	17 846	1 479	8.3%	343 116
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	47 021	41 320	5 702	13.8%	532 899
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	181 099	219 115	(38 016)	-17.3%	2 980 250
Vote 12 - Urban Waste Management	384 643	438 953	450 047	92 532	30 880	61 652	199.6%	434 997
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	207 122	300 423	(93 302)	-31.1%	4 833 823
Total Capital Expenditure	9 351 390	12 862 639	13 536 948	916 511	978 723	(62 213)	-6.4%	12 890 201

Reasons for major YTD over/under expenditure on the capital budget

- **Urban Waste Management Directorate (R61,7 million over)**

The positive variance reflects mainly on the following projects/programmes.

- Plant & Vehicles: Replacement FY26, where certain items were delivered ahead of schedule due to stock availability.
- Minor Upgrading Works: Building FY26, due to good contractor performance.

97% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R93,3 million under)**

The variance is predominantly due to outstanding invoices on the following major projects:

- Cape Flats Aquifer Recharge;
- Access Road Muldersvlei Reservoir;
- Cape Flats Sewer Rehabilitation;
- Milnerton Sewer Rehabilitation; and
- Replace Sewer Network projects.

Additionally, the following projects are behind schedule:

- Philippi Collector Sewer Project, due to delays following additional clarification required from the preferred bidder; and
- Trappies Sewer System Rehabilitation Project, due to limitations caused by the network downstream from the Trappies Sewer System at the Lourens River.

95% spend is forecasted for the projects currently on the budget.

Detailed explanations and remedial action on variances on the capital budget (Adjusted Budget vs YearTD actual) can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 67.

Reasons for major variances between the Adjusted Budget and Full Year Forecast on the capital budget

- **Urban Mobility (R331 million)**

The variance is mainly due to the Insurance contingency provision to be utilised as and when an insurance claim is settled and the replacement asset must be procured, as well as soft-lock of contingencies on contracts.

Furthermore, no construction is scheduled on the following projects for the current financial year, as the tender Contract Required Date (CRD) is set for either the end of the current financial year or the beginning of the 2026/27 financial year:

- IRT Phase 2A: Nyanga PTI Precinct
- IRT Phase 2A: Nolungile PTI Precinct
- IRT Phase 2A: Electric Bus Charging Infrastructure

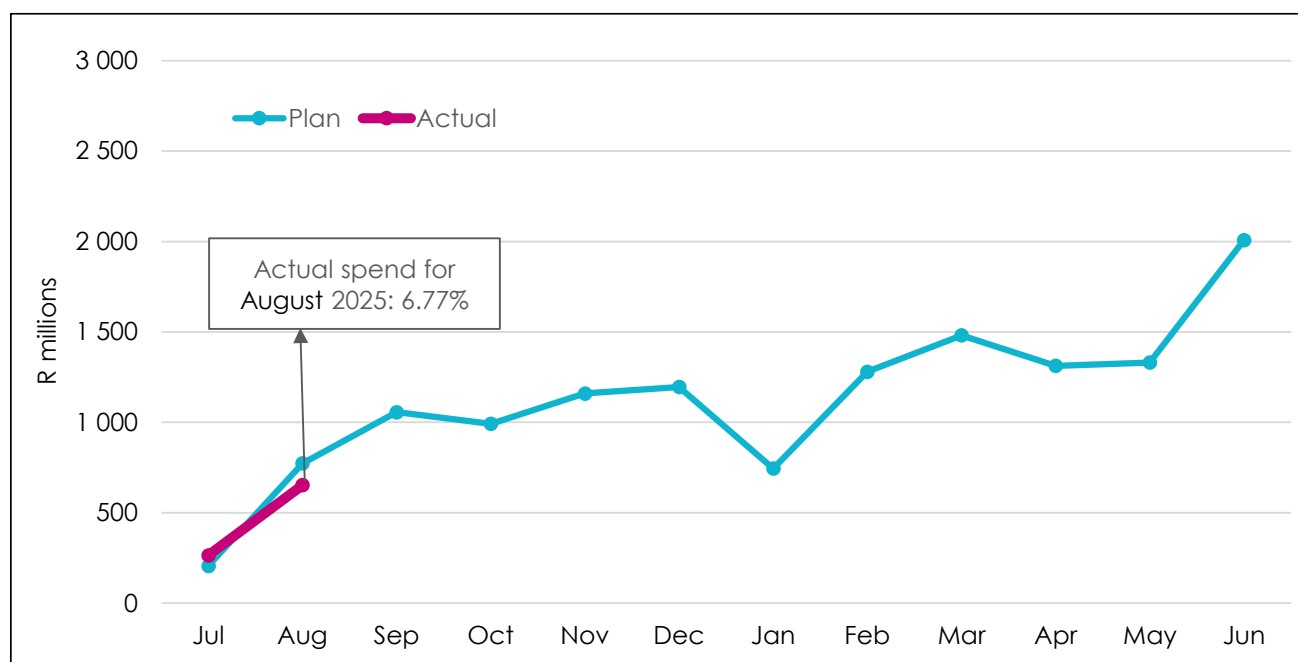
- **Water & Sanitation (R244,4 million)**

The variance is mainly due to:

- The Philippi Collector Sewer project being behind schedule, due to delays following clarification required from the preferred bidder.
- Trappies Sewer System: Rehabilitation Project, where the progress is slower than anticipated due to limitations caused by the network downstream from the Trappies Sewer System at the Lourens River.
- The Insurance contingency provision to be utilised as and when an insurance claim is settled and the replacement asset must be procured, as well as soft-lock of contingencies on contracts.

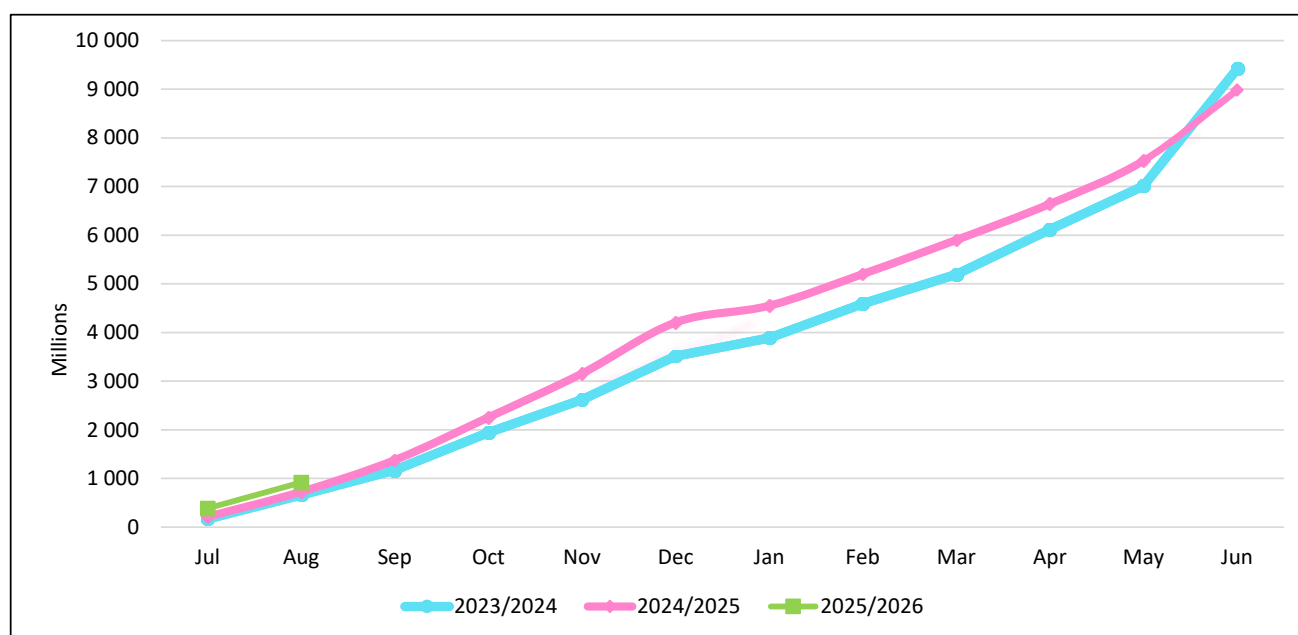
Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2025/26 current budget.



Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2023/24, 2024/25 and 2025/26.



Status of major capital programmes/projects

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
IRT Phase 2 A	2 108 966 838	132 119 025	99 255 719	-32 863 306	1 836 072 812	The detailed design phase has been completed, and a new construction tender has been initiated. The anticipated Construction Ready Date (CRD) is July 2026, therefore, no construction activities are expected to occur during the current financial year. DP9044/25/26 has been raised for re-advertisement. Professional Service Provider (PSP) funding is required. Any underspend will be considered for reprioritisation within the department, if necessary. The project manager is following up on the outstanding invoice for August 2025.
Potsdam WWTW - Extension	915 500 000	48 860 000	60 502 047	11 642 047	895 500 000	The project is ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project.
Macassar WWTW Extension	463 286 877	-	-	-	463 286 877	Construction is expected to commence in September 2025.
Replace & Upgrade Sewer Network	345 519 512	31 612 851	15 899 494	-15 713 357	345 519 512	The detailed design phase is currently in progress. The project manager is following up on the outstanding invoice for August 2025, which is still outstanding.
Plant & Vehicles: Replacement	338 955 561	26 349 866	84 688 913	58 339 047	338 955 561	The majority of orders have been placed, with additional orders scheduled for September 2025. Certain items have been delivered ahead of schedule due to stock availability.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Cape Flats Aquifer Recharge	313 489 370	43 000 000	-	-43 000 000	286 489 370	The construction contractor has been appointed with design work progressing as planned. A portion of the uncommitted funds has been allocated for Contract Price Adjustment (CPA). The project manager is following up on outstanding invoices for August 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
AMI rollout programme	309 727 631	4 274 018	4 117 659	-156 359	309 727 631	The detailed design phase of the project is progressing well. The project manager is following up on outstanding invoices for August 2025
Replace & Upgrade Water Network	241 407 432	10 800 000	6 887 068	-3 912 932	241 407 432	Commitments are in place until December 2025, with works packages being rolled out on an ongoing basis. To date, the committed works packages cover approximately 22.5 km. The project manager is following up on outstanding invoices for August 2025.
System Equipment Replacement	223 505 191	33 056 800	50 226 781	17 169 981	223 005 191	The project is ahead of schedule due to good contractor performance.
Fleet & Plant: Replacement	208 686 289	47 041 181	61 520 546	14 479 365	208 686 289	Some items were delivered earlier than anticipated due to stock availability. The remaining orders are expected to be delivered by the end of September 2025.
Cape Flats Rehabilitation	190 357 104	9 336 653	1 736 224	-7 600 429	183 921 612	Construction has commenced on selected works packages. The invoice for completed work was submitted after month-end and is being vetted for payment in September 2025. The remaining works packages are in the evaluation phase. The balance of funds represents contingencies, which is currently soft-locked against the project.
Land Acquisition (Housing)	183 681 785	653 078	70 799 166	70 146 088	183 681 785	The project is ahead of schedule, primarily due to early land acquisition registration, which occurred sooner than initially anticipated.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Repl & Upgr Sewerage Pump Stations	183 000 000	8 000 000	3 004 270	-4 995 730	183 000 000	Construction is currently underway. The project manager is following up on outstanding invoices for August 2025.
Philippi Collector Sewer	167 074 384	7 400 000	-	-7 400 000	130 698 829	The project is behind schedule due to additional clarification required from the preferred bidder, which necessitated an additional Bid Specification Committee (BSC) meeting. The award report has since been submitted to the Supply Chain Management department for review and was approved at the Bid Adjudication Committee (BAC) meeting held on 1 September 2025. As a result of the tender award delay, full utilisation of funds is not expected in the current financial year. Construction is anticipated to commence in November 2025, subject to the conclusion of the appeals period.
Wesfleur Aeration & Blower Replacement	153 000 000	10 000 000	5 183 261	-4 816 739	151 000 000	The project is on track. Expenditure is behind schedule as payment certificates were received after month-end and are in the process of being vetted for payment in the next reporting period. The balance of funds represents contingencies, which is currently soft-locked against the project.
Wildevolevlei WWTW-Upgrade dewatering	152 557 905	9 920 000	3 070 237	-6 849 763	149 557 905	The programme is behind schedule as payment certificates were received after month-end and are in the process of being vetted for payment in the next reporting period. Additionally, the consultant's monthly invoice was lower than anticipated, contributing to the variance. The balance of funds represents contingencies, which is currently soft-locked against the programme.
Cape Flats Aquifer: Hanover Park & Philip	151 797 981	5 000 000	9 056 256	4 056 256	146 700 000	The project is currently ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which are soft-locked against the project.
Paardevlei 132/66 kV stepdown	138 671 081	5 275 166	879 363	-4 395 803	138 671 081	The project is behind schedule due to slower than anticipated progress. However, the contractor has committed to accelerate implementation to recover lost time. Cable construction activities are scheduled to commence in September 2025.

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Bulk Water Infrastructure Replacement	130 000 000	750 000	4 890 416	4 140 416	75 000 000	This project provides for various small projects which are progressing at different stages, from design to implementation. Some projects are ahead of schedule due to good contractor performance. However, some projects in conceptual design stage, will be funded from the operating budget, resulting in the balance of funding being available to be reprioritised to other priority projects within the department. Virement applications will be processed in September 2025.
Trappies Sewer System: Rehabilitation	120 000 000	14 419 392	1 904 121	-12 515 271	60 011 211	Work packages have been approved and accepted by the contractor. However, due to limitations caused by the network downstream from the Trappies Sewer System at the Lourens River, some of the planned work packages might not be completed by 30 June 2026. The situation will be closely monitored and assessed prior to implementation of any further works projects.
Bulk Retic Sewers in Milnerton Rehab	117 000 000	24 000 000	7 750 920	-16 249 080	117 000 000	The project is in the construction phase. The project manager is following up on outstanding invoices from both the Professional Service Provider (PSP) and the contractor for August 2025. The balance of funds represents contingencies, which are soft-locked against the project.
Muizenberg Beach Front Upgrade	116 480 600	13 709 007	12 911 040	-797 967	106 883 394	All orders for planned work have been placed. However, site progress is slower than anticipated due to the discovery of unexpected high underground rock levels. A formal letter requesting a revised work programme has been issued to the contractor, which is still outstanding. The balance of funds represents contingencies, which are soft-locked against the project.
Sir Lowry's Pass River Upgrade	108 590 706	9 500 000	29 296 867	19 796 867	102 300 000	Construction is underway. The variance is due to early procurement of materials and earlier than anticipated completion of earthworks on site. The balance of funds represents contingencies, which is currently soft-locked against the project.
Asset Upgrade - Routine Prog - Central	103 265 000	7 335 500	710 471	-6 625 029	103 265 000	Work commenced later than initially planned due to delays in finalising the Works Project Documents (WPD). The contractor is on site, and invoices are expected to be received in September 2025.
Metering Replacement	100 500 000	15 652 000	15 234 167	-417 833	100 500 000	The project is behind schedule due to delays caused by inclement weather, which impacted the execution of planned upgrade activities.
	7 585 021 247	518 064 537	549 525 006	31 460 469	7 080 841 492	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R14 887 million for the month under review. This position is mainly due to the levels of cash realised in the 2024/25 financial year.

Commitments against cash and investments on hand (current and non-current investments)

The table below shows that the City's cash and investments on hand is capable of funding the City's reserves with the residual balance used for working capital.

Item	Previous Month R Thousand	Current Month R Thousand
Closing Cash and Investment Balance	18 948 221	22 805 293
Total Commitments	7 391 599	11 445 337
Unspent Conditional Grants	2 126 188	2 522 532
Housing Development	299 465	303 478
MTAB	27 068	27 387
Trust Funds	1 213	1 228
Insurance reserves	501 988	439 637
CRR / Revenue	4 435 677	8 151 075
Other contractual commitments	-	-
Uncommitted Funds	11 556 622	11 359 956
Closing Cash and Investment Balance	18 948 221	22 805 293
Non Current Investments	378 428	378 376
Current Investments	7 540 302	7 540 354
Cash and Cash Equivalents as per Cash flow statement (Table C7)	11 029 491	14 886 563

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 46.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 75.

The monthly actual and targets can be found in *Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows* on page 83.

GRANT UTILISATION

Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	7 329 561	7 429 270	2 119 664	213 410	1 906 254	893.2%	7 429 270
Total capital expenditure of Transfers and Grants	3 855 190	3 864 159	245 798	310 608	(64 810)	-20.9%	3 759 195
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	11 184 751	11 293 430	2 365 462	524 018	1 841 444	351.4%	11 188 466

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 78.

CREDITORS**Creditors Analysis**

R thousands	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
Total Creditors	35 692	19	—	—	—	—	—	—	35 711

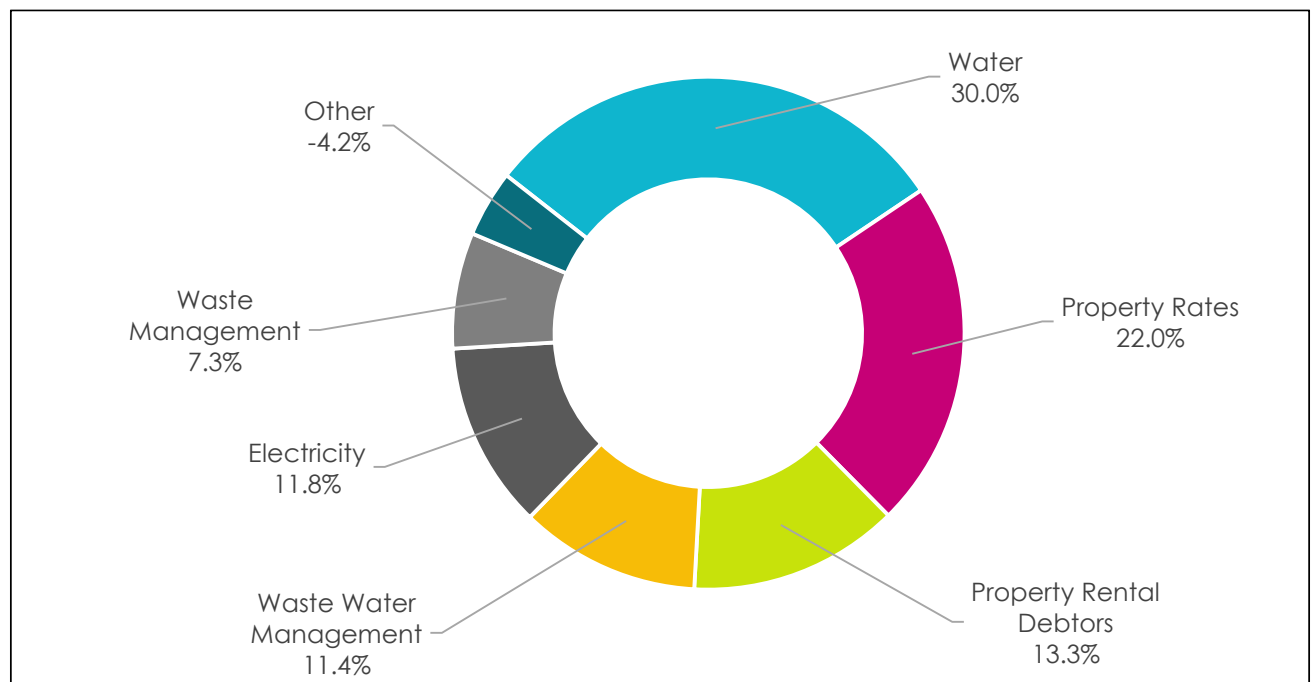
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to a blocked payment.

The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS**Debtors Age Analysis**

Description	Budget Year 2025/26								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	2 897 763	32.4%	259 583	2.9%	219 713	2.5%	5 568 639	62.2%	8 945 698
2024/25 - totals only	2 687 399	26.9%	325 303	3.3%	316 848	3.2%	6 664 216	66.7%	9 993 766
Movement	210 364		(65 720)		(97 135)		(1 095 577)		(1 048 068)
% Increase/(Decrease) year on year		7.8%		-20.2%		-30.7%		-16.4%	-10.49%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Basfour 2295 (Pty) Ltd	R53 913 524.09	R4 779 610.92	R4 766 193.40	R0.00	R0.00	R0.00	R0.00	R1 970 735.38	R42 396 984.39	The company is in business rescue effective 29 January 2025. A payment of R5 029 610.92 was received from Investec on 31 August 2025. There is a 3-month payment arrangement of R250 000 loaded, effective from August 2025. A legal request will be concluded by Debt Management, to determine whether the cession agreement supersedes the Credit Control Policy, to allow for the offset of rental income. The matter was assigned to a senior legal advisor in September 2025. Debt Management requested a meeting to obtain legal guidance on the possibility to offset rental income and clarifying the debtor ranking. A meeting is scheduled for 11 September 2025.
Basfour 2295 (Pty) Ltd	R46 862 285.64	R2 819 843.62	R2 794 511.12	R740 010.25	R0.00	R0.00	R0.00	R1 885 995.35	R38 621 925.30	The company is in business rescue effective 29 January 2025. A payment of R3 069 843.62 was received from Investec on 31 August 2025. There is a 3-month payment arrangement of R250 000 loaded, effective from August 2025. A legal request will be concluded by Debt Management, to determine whether the cession agreement supersedes the Credit Control Policy, to allow for the offset of rental income. The matter was assigned to a senior legal advisor in September 2025. Debt Management requested a meeting to obtain legal guidance on the possibility to offset rental income and clarifying the debtor ranking. A meeting is scheduled for 11 September 2025.
Beadica 281 CC	R39 210 147.47	R421 907.20	R400 336.46	R18 558.40	R9 701 612.54	R899 443.46	R0.00	R24 819 314.51	R2 948 974.90	Services have been disconnected. The summons could not be served and a tracing agent was appointed. A tampering fee was raised. The City's attorney advised that a negative trace report was received. Instruction was given to the attorney to proceed with legal action. The Revenue department's own investigator will be requested to visit the property to ascertain the whereabouts of the debtor.
Get Metal Properties (Pty) Ltd	R36 173 797.89	R4 960 692.21	R7 149 363.62	R4 246 872.72	R5 511 008.29	R5 807 481.04	R0.00	R8 498 380.01	R0.00	A Full & Final Settlement (FFS) of R19 755 348.52 was approved by the City Manager on 29 August 2025. The client requested time to raise the funds as their warehouse burnt down and production has been affected. The client will provide an update on 12 September 2025 regarding payment.
Myriad Trust	R14 945 910.83	R2 206 300.59	R2 209 867.12	R1 345 617.82	R1 408 188.54	R0.00	R0.00	R8 260 436.76	-R484 500.00	A 3-month instalment plan of R500 000.00 is currently in place, and the full balance will be settled on 31 October 2025. Tenant off-set amount totalling R643 140.00 was credited to the account on 15 August 2025 and a further amount of R134 081.62 was credited on 1 September 2025.

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Parker Food Prop Proprietary Limited	R 14 679 003.82	R 245 783.10	R 0.00	R 0.00	R 14 433 220.72	R 0.00	R 0.00	R 0.00	R 0.00	This is a finalised account. A tampering fee was raised on 6 June 2025, after the sale of the property, with outstanding debt of R14 679 004.00. The account was handed over to Legal department on 7 July 2025.
Transnet Ltd	R 12 937 605.40	R 2 878 254.54	R 2 111 178.02	R 3 947 468.18	R 4 000 704.66	R 0.00	R 0.00	R 0.00	R 0.00	The last payment of R325 875.75 was received on 16 May 2025. A disconnection notice has been issued. A meeting with Transnet is scheduled for 10 September 2025.
Transnet Limited	R 12 911 910.69	R 2 411 067.12	R 2 831 120.41	R 1 917 715.28	R 4 750 872.21	R 1 001 135.67	R 0.00	R 0.00	R 0.00	A payment of R2 456 210.08 was received on 11 August 2025 and a further payment of R8 446 166.44 on 1 September 2025.
Northern Value Share Block Pty Ltd	R 11 244 408.64	R 228 775.32	R 274 107.06	R 155 039.86	R 156 834.02	R 122 630.17	R 208 830.96	R 1 298 702.50	R 8 799 488.75	This matter has been assigned to a legal advisor and a meeting was held on 1 September 2025 to determine compliance with the court order obtained against the City. Further documentation was provided and a status update was requested from Recreation and Parks department. The last payment of R24 155.33 was received on 3 July 2025. No dunning lock is in place and water services are active because this is a defended matter.
Bentifor (Pty) Ltd	R 9 778 068.47	R 242 745.23	R 223 040.46	R 104 646.39	R 120 502.63	R 108 982.19	R 101 616.78	R 2 117 133.08	R 6 759 401.71	There is a water query on the account. The Water & Sanitation Directorate is in the process of installing a new water supply as the property was connected to a fire hydrant meter, which was running continuously. The client's engineer has been advised on the requirements to correct the installation. An adjustment on the account will be done, whereafter the client will enter into a payment arrangement while they rectify their infrastructure.
TOTAL	R 252 656 662.94	R 21 194 979.85	R 22 759 717.67	R 12 475 928.90	R 40 082 943.61	R 7 939 672.53	R 310 447.74	R 48 850 697.59	R 99 042 275.05	

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security Deposit	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 57 035 524.09	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 3 122 000.00	R 0.00	R 0.00	R 53 913 524.09
Basfour 2295 (Pty) Ltd	R 0.00	R 4 362 496.01	R 3 631 027.62	R 0.00	R 29 774 460.39	R 9 088 739.12	-R 3 342.99	R 8 905.49	R 0.00	R 46 862 285.64
Beadica 281 CC	R 40 624 712.12	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1 427 200.00	R 0.00	R 12 635.35	R 39 210 147.47
Get Metal Properties (Pty) Ltd	R 36 173 797.89	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 36 173 797.89
Myriad Trust	R 15 430 410.83	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 484 500.00	R 0.00	R 0.00	R 14 945 910.83
Parker Food Prop Proprietary Limited	R 14 679 003.82	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 14 679 003.82
Transnet Ltd	R 0.00	R 7 182 586.62	R 5 755 018.78	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 937 605.40
Transnet Limited	R 0.00	R 12 911 910.69	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 911 910.69
Northern Value Share Block Pty Ltd	R 0.00	R 823 665.69	R 599 773.59	R 0.00	R 9 773 393.40	R 0.00	-R 1 022.66	R 0.00	R 48 598.62	R 11 244 408.64
Bentifor (Pty) Ltd	R 0.00	R 3 122 677.29	R 5 266 267.50	R 0.00	R 1 159 249.64	R 230 920.24	-R 1 046.20	R 0.00	R 0.00	R 9 778 068.47

Top 10 Residential debtors - Age Analysis

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Methodist Church	R10 175 753.06	R81 166.17	R118 160.66	R1 541.07	R1 694.15	R921.78	R1 206.23	R9 123.82	R9 961 939.18	W&S met with the Church officials in July 2025 and established a road map where the Church remain in control of the church building and school, with associated liability to pay the Rates and Tariffs for that only. The remaining piece of land to be handed over to a Trust, as per their historic promise, and High Court order. Once this is concluded, the future engagement on metering, debt write off, indigent classification etc. for the remaining piece of land to be discussed with the Trust. Preliminary site inspection is planned for November 2025 to allow for the water table to drop, in order to prepare for the procurement of the GRP tool (meter detector).
Conference of The Methodist Church of Southern Africa	R8 669 902.13	R257 378.90	R271 724.25	R170 609.78	R183 922.72	R163 893.33	R181 576.32	R1 315 707.51	R6 125 089.32	W&S met with the Church officials in July 2025 and established a road map where the Church remain in control of the church building and school, with associated liability to pay the Rates and Tariffs for that only. The remaining piece of land to be handed over to a Trust, as per their historic promise, and High Court order. Once this is concluded, the future engagement on metering, debt write off, indigent classification etc. for the remaining piece of land to be discussed with the Trust. Preliminary site inspection is planned for November 2025 to allow for the water table to drop, in order to prepare for the procurement of the GRP tool (meter detector).
Church Methodist	R8 353 729.58	R152 542.70	R142 552.20	R47 565.34	R66 289.13	R53 525.02	R61 735.66	R411 595.29	R7 417 924.24	W&S met with the Church officials in July 2025 and established a road map where the Church remain in control of the church building and school, with associated liability to pay the Rates and Tariffs for that only. The remaining piece of land to be handed over to a Trust, as per their historic promise, and High Court order. Once this is concluded, the future engagement on metering, debt write off, indigent classification etc. for the remaining piece of land to be discussed with the Trust. Preliminary site inspection is planned for November 2025 to allow for the water table to drop, in order to prepare for the procurement of the GRP tool (meter detector).
St John's 1 Body Corporate	R6 054 814.89	R873 196.19	R0.00	R405 847.76	R431 031.02	R368 650.65	R233 019.04	R2 267 400.02	R1 475 670.21	There is a water dispute pending. An arrangement is in place for three months. The last payment amounting to R75 000.00 was received on 26 August 2025. A meeting was held with the client on 9 September 2025. A full and final settlement will be presented to the client as they do not qualify for any incentive.
Mitchells Plain Foundation	R5 865 399.59	R237 636.41	R333 083.79	R136 442.41	R150 917.58	R151 573.04	R150 713.55	R1 043 641.96	R3 661 390.85	The client was offered a special incentive and the City is awaiting documents to conclude the arrangement. Reminders were sent to the client on 2 and 9 September 2025.

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Cape Town City Mission	R4 954 619.95	R135 676.45	R2 192 584.82	R386.40	R0.00	R0.00	R0.00	R1 189.16	R2 624 783.12	The account has a Debt Management Committee lock is in place until 31 October 2025. Debt remission special incentive will be applied once a payment arrangement has been finalised.
Broad Road Medicentre Body Corporate	R4 736 522.70	R398 233.29	R439 225.82	R373 901.45	R345 624.83	R345 737.02	R708 014.12	R2 092 780.42	R33 005.75	A meeting was held with the new managing agent on 26 August 2025. They requested time to convene an urgent meeting with the Trustees to address the outstanding debt. A follow up meeting is schedule for 12 September 2025.
Constantia Ridge Estates Pty Ltd	R4 325 122.13	R62 264.22	R17 620.82	R39 426.44	R85 972.68	R0.00	R38 997.69	R329 463.24	R3 751 377.04	The debtor defended the legal action taken. A meeting was held with the debt collection attorney on 8 August 2025. The attorney was provided with the requested details and will provide an opinion on the way forward. When the debtor was contacted, copies of invoices were requested. The City's attorney is preparing to issue a summons.
Cape Town Community Housing Co Pty Ltd	R3 741 013.88	R66 400.13	R124 676.62	R26 901.41	R56 990.61	R0.00	R26 669.23	R731 718.26	R2 707 657.62	Debt remission based on social housing as per Council Resolution was processed in August 2025 to reduce debt. There is an active arrangement of R100 000 on the account until 1 October 2025, with the balance to be settled by 31 October 2025.
Monkey Valley Share Block Ltd	R3 722 600.66	R101 649.58	R92 994.43	R61 014.44	R64 445.12	R66 741.37	R71 923.19	R522 650.51	R2 741 182.02	The account has a Debt Management Committee lock until 30 September 2025. Confirmation was received that a virtual hearing will take place on 15 September 2025.
TOTAL	R60 599 478.57	R2 366 144.04	R3 732 623.41	R1 263 636.50	R1 386 887.84	R1 151 042.21	R1 473 855.03	R8 725 270.19	R40 500 019.35	

Top 10 Residential debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	Security Deposit	Other	Sundries	TOTAL
Methodist Church	R 0.00	R 10 035 602.74	R 137 596.59	R 0.00	R 0.00	R 0.00	R 2 553.73	R 0.00	R 10 175 753.06
Conference of The Methodist Church of Southern Africa	R 0.00	R 4 153 119.11	R 3 502 953.47	R 4 954.75	R 946 327.60	R 0.00	R 6 292.00	R 56 255.38	R 8 669 902.31
Church Methodist	R 0.00	R 8 193 394.26	R 159 590.22	R 0.00	R 0.00	R 0.00	R 745.10	R 0.00	R 8 353 729.58
St John's 1 Body Corporate	R 3 733 108.58	R 1 016 880.64	R 1 211 766.96	R 100 453.98	R 0.00	-R 7 395.27	R 0.00	R 0.00	R 6 054 814.89
Mitchells Plain Foundation	R 2 964 064.11	R 1 093 532.42	R 666 630.67	R 273 764.94	R 867 407.45	R 0.00	R 0.00	R 0.00	R 5 865 399.59
Cape Town City Mission	R 1 807 208.68	R 1 013 842.66	R 641 518.69	R 176 205.78	R 506 107.27	-R 3 853.00	R 808 587.39	R 5 003.00	R 4 954 620.47
Broad Road Medicentre Body Corporate	R 3 366 369.62	R 680 715.72	R 510 335.73	R 183 893.99	R 0.00	-R 4 792.36	R 0.00	R 0.00	R 4 736 522.70
Constantia Ridge Estates Pty Ltd	R 0.00	R 0.00	R 0.00	R 0.00	R 1 451 894.22	R 0.00	R 2 873 227.91	R 0.00	R 4 325 122.13
Cape Town Community Housing Co Pty Ltd	R 256.75	R 10 795.18	R 5 989.82	R 7 241.19	R 3 716 154.35	R 0.00	R 0.00	R 576.59	R 3 741 013.88
Monkey Valley Share Block Ltd	R 0.00	R 2 335 443.07	R 79 619.70	R 4 954.83	R 1 296 540.42	-R 757.00	R 6 800.00	R 0.00	R 3 722 601.02

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN**Table C1: Monthly Budget Statement Summary**

The table below provides a high-level summation of the City's operating- and capital budget, actuals to date, financial position and cash flow.

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	12 791 912	13 768 100	13 768 100	2 256 742	2 173 667	83 074	3.8%	13 768 100
Service charges	31 863 259	34 064 443	34 064 443	6 100 754	6 199 476	(98 722)	-1.6%	34 062 313
Investment revenue	1 559 083	758 522	758 522	256 514	126 304	130 210	103.1%	758 522
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 153 777	2 261 014	(107 238)	-4.7%	7 429 270
Other own revenue	13 818 333	14 811 680	14 811 680	2 395 355	2 300 727	94 629	4.1%	14 742 872
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	70 832 016	13 163 141	13 061 189	101 953	0.8%	70 761 078
Employee costs	18 529 593	20 889 090	20 886 732	2 927 796	3 152 934	(225 139)	-7.1%	20 704 051
Remuneration of Councillors	185 833	197 729	197 729	31 432	33 373	(1 941)	-5.8%	197 729
Depreciation and amortisation	3 788 203	3 974 164	3 974 164	641 613	662 361	(20 748)	-3.1%	3 974 164
Interest	847 499	1 428 206	1 427 304	137 847	235 123	(97 276)	-41.4%	1 427 305
Inventory consumed and bulk purchases	23 410 110	25 654 842	25 655 698	2 687 322	2 729 393	(42 071)	-1.5%	25 656 207
Transfers and subsidies	373 494	388 523	391 024	32 080	41 268	(9 188)	-22.3%	391 024
Other expenditure	16 933 571	18 744 452	18 844 065	2 059 824	2 190 340	(130 516)	-6.0%	18 843 388
Total Expenditure	64 068 302	71 277 006	71 376 715	8 517 913	9 044 793	(526 879)	-5.8%	71 193 868
Surplus/(Deficit)	2 922 054	(544 699)	(544 699)	4 645 228	4 016 396	628 832	15.7%	(432 790)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	245 762	302 610	(56 848)	-18.8%	3 864 159
Transfers and subsidies - capital (in-kind)	898	—	—	217	—	217	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	5 535 474	3 310 490	3 319 460	4 891 207	4 319 006	572 201	13.2%	3 431 369
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	-	—
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 891 207	4 319 006	572 201	13.2%	3 431 369
<u>Capital expenditure & funds sources</u>								
Capital expenditure	9 351 390	12 862 639	13 536 948	916 511	978 723	(62 213)	-6.4%	12 890 201
Capital transfers recognised	2 541 359	3 855 190	3 864 159	245 798	310 608	(64 810)	-20.9%	3 759 195
Borrowing	5 854 382	5 000 000	5 000 000	216 617	310 880	(94 263)	-30.3%	4 882 842
Internally generated funds	955 649	4 007 449	4 672 789	454 096	357 236	96 860	27.1%	4 248 163
Total sources of capital funds	9 351 390	12 862 639	13 536 948	916 511	978 723	(62 213)	-6.4%	12 890 201
<u>Financial position</u>								
Total current assets	23 663 772	25 618 987	26 900 924	22 606 296				26 900 924
Total non current assets	75 849 787	85 146 169	85 820 478	80 362 603				85 820 478
Total current liabilities	13 557 517	16 508 768	18 456 044	9 797 776				18 456 044
Total non current liabilities	13 139 535	20 716 339	20 716 339	16 014 379				20 716 339
Community wealth/Equity	72 816 507	73 540 049	73 549 018	77 156 745				73 549 018
<u>Cash flows</u>								
Net cash from (used) operating	10 268 540	6 775 094	6 782 972	3 067 259	2 415 351	(651 908)	-27.0%	6 782 972
Net cash from (used) investing	(7 737 017)	(12 945 536)	(13 619 845)	(1 507 226)	(1 585 444)	(78 218)	4.9%	(13 619 845)
Net cash from (used) financing	757 432	3 882 699	3 882 699	2 750 000	2 750 000	—	-	3 882 699
Cash/cash equivalents at the month/year end	10 576 530	6 340 418	7 622 355	14 886 563	14 156 437	(730 126)	-5.2%	7 622 355

Note: NT, in terms of mSCOA and the MBRR reporting, requires municipalities to report on water inventory as gains, inventory consumed, and losses. This table discloses the financial performance inclusive of all water inventory accounts.

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

The table below is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Revenue - Functional</u>								
<i>Governance and administration</i>	21 108 953	20 909 478	20 909 478	4 479 519	4 263 124	216 395	5.1%	20 909 475
Executive and council	1 551	393	393	106	65	41	62.6%	390
Finance and administration	21 107 407	20 909 081	20 909 081	4 479 412	4 263 058	216 354	5.1%	20 909 081
Internal audit	(5)	4	4	0	1	(1)	-91.3%	4
<i>Community and public safety</i>	4 733 583	4 736 777	4 828 542	653 278	713 094	(59 816)	-8.4%	4 828 542
Community and social services	116 238	142 377	142 377	35 003	32 277	2 727	8.4%	142 377
Sport and recreation	84 346	66 264	66 264	5 522	8 011	(2 489)	-31.1%	66 264
Public safety	2 492 605	2 344 266	2 344 266	315 131	283 558	31 573	11.1%	2 344 266
Housing	1 636 011	1 732 928	1 824 694	262 025	315 609	(53 584)	-17.0%	1 824 694
Health	404 383	450 941	450 941	35 597	73 640	(38 043)	-51.7%	450 941
<i>Economic and environmental services</i>	3 068 851	4 279 566	4 288 536	434 808	430 822	3 986	0.9%	4 288 536
Planning and development	682 164	740 131	740 131	126 494	124 557	1 937	1.6%	740 131
Road transport	2 326 957	3 479 674	3 488 644	304 360	301 787	2 572	0.9%	3 488 644
Environmental protection	59 731	59 761	59 761	3 954	4 478	(523)	-11.7%	59 761
<i>Trading services</i>	40 692 307	44 660 289	44 668 233	7 840 278	7 956 527	(116 249)	-1.5%	44 597 298
Energy sources	23 213 504	24 327 273	24 327 273	4 780 667	4 812 884	(32 217)	-0.7%	24 342 263
Water management	11 459 260	12 582 605	12 582 605	1 567 070	1 595 311	(28 241)	-1.8%	12 582 605
Waste water management	3 896 855	4 438 859	4 446 803	839 455	865 135	(25 680)	-3.0%	4 446 804
Waste management	2 122 688	3 311 553	3 311 553	653 086	683 198	(30 112)	-4.4%	3 225 627
<i>Other</i>	83	1 387	1 387	1 237	231	1 006	436.0%	1 387
Total Revenue - Functional	69 603 776	74 587 497	74 696 175	13 409 120	13 363 798	45 322	0.3%	74 625 238
<u>Expenditure - Functional</u>								
<i>Governance and administration</i>	10 459 664	3 255 812	3 283 156	593 344	452 999	140 346	31.0%	3 220 915
Executive and council	574 706	133 192	133 068	11 084	19 061	(7 977)	-41.8%	133 494
Finance and administration	9 820 356	3 119 756	3 147 223	582 260	433 419	148 841	34.3%	3 084 557
Internal audit	64 602	2 864	2 864	(0)	518	(518)	-100.0%	2 864
<i>Community and public safety</i>	11 131 952	15 569 877	15 632 560	2 015 650	2 207 747	(192 097)	-8.7%	15 331 529
Community and social services	1 180 490	1 853 305	1 856 920	252 578	268 105	(15 526)	-5.8%	1 834 452
Sport and recreation	1 739 448	2 460 335	2 459 072	316 349	340 408	(24 059)	-7.1%	2 433 097
Public safety	4 715 741	6 736 213	6 707 438	828 566	897 426	(68 860)	-7.7%	6 494 036
Housing	1 910 760	2 609 915	2 699 022	366 413	393 858	(27 445)	-7.0%	2 700 307
Health	1 585 513	1 910 108	1 910 108	251 744	307 950	(56 206)	-18.3%	1 869 638
<i>Economic and environmental services</i>	6 847 287	8 166 494	8 168 427	1 063 985	1 108 353	(44 368)	-4.0%	8 412 532
Planning and development	1 772 352	2 246 064	2 246 490	300 252	318 032	(17 780)	-5.6%	2 232 220
Road transport	4 718 761	5 379 680	5 381 613	680 969	701 601	(20 632)	-2.9%	5 626 978
Environmental protection	356 174	540 749	540 323	82 764	88 720	(5 956)	-6.7%	553 333
<i>Trading services</i>	35 498 979	44 043 437	44 051 187	4 823 701	5 252 879	(429 178)	-8.2%	43 987 506
Energy sources	21 471 119	23 965 586	23 965 386	2 859 619	2 929 510	(69 891)	-2.4%	23 965 380
Water management	9 186 556	10 863 512	10 867 913	1 110 206	1 127 151	(16 945)	-1.5%	10 867 647
Waste water management	3 924 979	6 054 187	6 057 736	642 372	795 483	(153 111)	-19.2%	6 055 392
Waste management	916 325	3 160 152	3 160 152	211 503	400 735	(189 232)	-47.2%	3 099 088
<i>Other</i>	130 420	241 386	241 386	21 232	22 814	(1 582)	-6.9%	241 386
Total Expenditure - Functional	64 068 302	71 277 006	71 376 715	8 517 913	9 044 793	(526 879)	-5.8%	71 193 868
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 891 207	4 319 006	572 201	13.2%	3 431 369

Note: As per GFS classification, Trading Services expenditure above excludes Street Lighting provisions (included with Community and public safety).

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

The table below shows budgeted financial performance in relation to the revenue and expenditure by vote as well as the operating surplus or deficit.

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	957 455	991 754	991 754	147 305	202 098	(54 793)	-27.1%	991 754
Vote 2 - Corporate Services	110 467	99 480	99 480	13 908	11 492	2 416	21.0%	99 480
Vote 3 - Economic Growth	543 626	367 264	367 264	62 587	72 903	(10 316)	-14.2%	367 264
Vote 4 - Energy	23 003 585	24 085 011	24 085 011	4 679 685	4 711 896	(32 211)	-0.7%	24 100 002
Vote 5 - Finance	20 070 032	20 156 511	20 156 511	4 395 805	4 170 479	225 327	5.4%	20 156 511
Vote 6 - Future Planning & Resilience	83 533	65 915	65 915	5 580	1 497	4 083	272.8%	65 915
Vote 7 - Human Settlements	1 654 231	1 771 568	1 863 334	265 570	315 603	(50 033)	-15.9%	1 863 334
Vote 8 - Office of the City Manager	1 246	957	957	80	35	44	126.8%	957
Vote 9 - Safety & Security	2 540 700	2 396 509	2 396 509	338 555	304 844	33 711	11.1%	2 396 509
Vote 10 - Spatial Planning & Environment	715 805	746 195	746 195	125 487	122 537	2 950	2.4%	746 195
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 520 549	313 242	298 341	14 901	5.0%	3 520 549
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 323 144	654 652	683 201	(28 549)	-4.2%	3 237 215
Vote 13 - Water & Sanitation	15 367 562	17 071 610	17 079 554	2 406 664	2 468 872	(62 208)	-2.5%	17 079 554
Total Revenue by Vote	69 603 776	74 587 497	74 696 175	13 409 120	13 363 798	45 322	0.3%	74 625 238
Expenditure by Vote								
Vote 1 - Community Services & Health	4 499 930	4 944 321	4 944 321	567 448	660 217	(92 769)	-14.1%	4 822 546
Vote 2 - Corporate Services	3 864 363	4 123 703	4 123 703	689 401	706 410	(17 009)	-2.4%	4 123 703
Vote 3 - Economic Growth	672 720	760 365	760 365	93 667	99 726	(6 058)	-6.1%	760 365
Vote 4 - Energy	19 635 188	21 757 162	21 757 162	2 519 342	2 586 882	(67 541)	-2.6%	21 757 155
Vote 5 - Finance	3 871 516	4 496 215	4 496 215	677 406	780 372	(102 967)	-13.2%	4 496 215
Vote 6 - Future Planning & Resilience	570 006	595 825	595 825	76 265	79 721	(3 457)	-4.3%	595 825
Vote 7 - Human Settlements	1 670 179	1 705 085	1 796 850	236 589	238 270	(1 681)	-0.7%	1 796 850
Vote 8 - Office of the City Manager	524 964	524 560	524 560	67 506	69 936	(2 429)	-3.5%	524 560
Vote 9 - Safety & Security	5 836 592	6 692 842	6 692 842	889 561	902 978	(13 417)	-1.5%	6 692 842
Vote 10 - Spatial Planning & Environment	1 608 420	1 926 752	1 926 752	264 161	278 399	(14 237)	-5.1%	1 926 752
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 706 689	489 069	505 731	(16 662)	-3.3%	4 706 689
Vote 12 - Urban Waste Management	3 750 562	4 100 966	4 100 966	450 788	541 268	(90 481)	-16.7%	4 039 902
Vote 13 - Water & Sanitation	13 190 995	14 942 522	14 950 465	1 501 592	1 594 881	(93 290)	-5.8%	14 950 465
Total Expenditure by Vote	64 068 302	71 277 006	71 376 715	8 522 795	9 044 793	(521 998)	-5.8%	71 193 869
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 886 326	4 319 006	567 320	13.1%	3 431 369

Note: The above table includes capital grant and donations (CGD).

Annexure B reflects actual operating expenditure per vote including internal costs incurred across votes. (Refer to charge-in and -out columns.)

Table C4: Monthly Budget Statement – Financial Performance (revenue by source and expenditure by type)

The table below is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 597 687	23 663 555	23 663 555	4 571 655	4 599 807	(28 151)	-0.6%	23 678 449
Service charges - Water	5 167 722	5 776 241	5 776 241	820 799	873 277	(52 478)	-6.0%	5 776 241
Service charges - Waste Water Management	2 623 012	2 966 006	2 966 006	438 111	450 774	(12 664)	-2.8%	2 966 006
Service charges - Waste management	1 474 838	1 658 640	1 658 640	270 188	275 617	(5 429)	-2.0%	1 641 618
Sale of Goods and Rendering of Services	752 490	816 579	816 579	140 323	135 430	4 893	3.6%	818 880
Agency services	288 826	302 874	302 874	43 109	50 479	(7 370)	-14.6%	302 874
Interest	—	—	—	—	—	—	—	—
Interest earned from Receivables	362 159	339 731	339 731	58 424	54 638	3 786	6.9%	337 069
Interest from Current and Non Current Assets	1 559 083	758 522	758 522	256 514	126 304	130 210	103.1%	758 522
Dividends	3 270	—	—	—	—	—	—	—
Rent on Land	—	—	—	—	—	—	—	—
Rental from Fixed Assets	535 280	494 307	494 307	96 605	104 893	(8 288)	-7.9%	494 307
Licence and permits	1 452	205	205	189	34	155	452.7%	205
Special rating levies	—	494 107	494 107	81 102	80 326	776	1.0%	494 107
Operational Revenue	539 210	423 376	423 376	59 894	62 571	(2 677)	-4.3%	419 339
Non-Exchange Revenue								
Property rates	12 791 912	13 768 100	13 768 100	2 256 742	2 173 667	83 074	3.8%	13 768 100
Surcharges and Taxes	431 181	—	—	—	—	—	—	—
Fines, penalties and forfeits	2 010 667	1 878 556	1 878 556	295 090	208 126	86 964	41.8%	1 877 008
Licence and permits	46 471	50 301	50 301	8 940	7 570	1 370	18.1%	50 301
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 153 777	2 261 014	(107 238)	-4.7%	7 429 270
Interest	145 735	98 675	98 675	26 588	16 446	10 143	61.7%	98 834
Fuel Levy	2 749 549	2 851 776	2 851 776	950 592	950 592	—	—	2 851 776
Operational Revenue	—	906 078	906 078	127 528	151 013	(23 485)	-15.6%	843 058
Gains on disposal of Assets	267 624	70 772	70 772	—	—	—	—	70 772
Other Gains	5 684 418	6 084 343	6 084 343	506 970	478 608	28 362	5.9%	6 084 343
Discontinued Operations	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	70 832 016	13 163 141	13 061 189	101 953	0.8%	70 761 078
Expenditure By Type								
Employee related costs	18 529 593	20 889 090	20 886 732	2 927 796	3 152 934	(225 139)	-7.1%	20 704 051
Remuneration of councillors	185 833	197 729	197 729	31 432	33 373	(1 941)	-5.8%	197 729
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	2 022 800	2 022 342	459	0.0%	17 755 086
Inventory consumed	7 077 050	7 899 755	7 900 612	664 521	707 052	(42 530)	-6.0%	7 901 121
Debt impairment	(935 100)	3 217 478	3 217 478	455 278	531 925	(76 648)	-14.4%	3 217 478
Depreciation and amortisation	3 788 203	3 974 164	3 974 164	641 613	662 361	(20 748)	-3.1%	3 974 164
Interest	847 499	1 428 206	1 427 304	137 847	235 123	(97 276)	-41.4%	1 427 305
Contracted services	9 963 588	11 100 541	11 164 151	783 424	892 983	(109 559)	-12.3%	11 159 943
Transfers and subsidies	373 494	388 523	391 024	32 080	41 268	(9 188)	-22.3%	391 024
Irrecoverable debts written off	3 996 428	123 202	123 202	87 419	10 151	77 268	761.2%	123 202
Operational costs	3 504 247	3 768 638	3 804 641	678 767	707 831	(29 064)	-4.1%	3 808 194
Losses on Disposal of Assets	40 757	2 500	2 500	—	93	(93)	-100.0%	2 468
Other Losses	363 650	532 092	532 092	54 937	47 357	7 581	16.0%	532 102
Total Expenditure	64 068 302	71 277 006	71 376 715	8 517 913	9 044 793	(526 879)	-5.8%	71 193 868
Surplus/(Deficit)	2 922 054	(544 699)	(544 699)	4 645 228	4 016 396	628 832	15.7%	(432 790)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	245 762	302 610	(56 848)	-18.8%	3 864 159
Transfers and subsidies - capital (in-kind)	898	—	—	217	—	217	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	5 535 474	3 310 490	3 319 460	4 891 207	4 319 006			3 431 369
Income Tax	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	5 535 474	3 310 490	3 319 460	4 891 207	4 319 006			3 431 369
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—			—
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality	5 535 474	3 310 490	3 319 460	4 891 207	4 319 006			3 431 369
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—			—
Intercompany/Parent subsidiary transactions	—	—	—	—	—			—
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 891 207	4 319 006			3 431 369

Note: NT, in terms of mSCOA and the MBRR reporting, requires municipalities to report on water inventory as gains, inventory consumed, and losses. This table discloses the financial performance inclusive of all water inventory accounts.

Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

The table below reflects the City's capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments.

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	332 336	19 831	22 642	(2 811)	-12.4%	321 455
Vote 2 - Corporate Services	420 495	498 476	510 065	87 359	68 340	19 019	27.8%	502 403
Vote 3 - Economic Growth	94 372	111 099	141 641	1 283	3 924	(2 641)	-67.3%	141 141
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	128 296	150 648	(22 352)	-14.8%	1 311 864
Vote 5 - Finance	75 738	123 163	125 012	2 459	2 128	331	15.6%	124 531
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	397	195	202	104.1%	6 380
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	129 618	121 263	8 355	6.9%	1 341 564
Vote 8 - Office of the City Manager	6 015	8 675	8 799	167	—	167	100.0%	15 778
Vote 9 - Safety & Security	466 205	344 830	345 566	19 325	17 846	1 479	8.3%	343 116
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	47 021	41 320	5 702	13.8%	532 899
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	181 099	219 115	(38 016)	-17.3%	2 980 250
Vote 12 - Urban Waste Management	384 643	438 953	450 047	92 532	30 880	61 652	199.6%	434 997
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	207 122	300 423	(93 302)	-31.1%	4 833 823
Total Capital Expenditure	9 351 390	12 862 639	13 536 948	916 511	978 723	(62 213)	-6.4%	12 890 201
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 328 128	212 035	132 392	79 643	60.2%	1 280 485
Executive and council	1 718	27 948	30 556	139	21	118	551.3%	30 506
Finance and administration	1 153 545	1 310 672	1 297 482	211 890	132 371	79 519	60.1%	1 249 889
Internal audit	82	90	90	7	—	7	100.0%	90
Community and public safety	1 638 433	1 864 454	2 013 122	161 221	149 158	12 063	8.1%	2 006 893
Community and social services	90 140	138 247	142 343	15 008	8 496	6 512	76.7%	141 939
Sport and recreation	220 737	235 626	243 278	5 361	8 690	(3 330)	-38.3%	240 941
Public safety	357 903	231 780	234 166	12 381	7 981	4 400	55.1%	232 166
Housing	932 296	1 202 911	1 334 708	126 754	118 636	8 118	6.8%	1 333 220
Health	37 356	55 890	58 626	1 718	5 356	(3 637)	-67.9%	58 626
Economic and environmental services	1 893 042	3 604 890	3 916 843	216 076	262 691	(46 615)	-17.7%	3 589 063
Planning and development	161 485	280 769	318 464	4 362	11 522	(7 161)	-62.1%	318 364
Road transport	1 549 436	3 013 970	3 268 463	169 383	218 732	(49 349)	-22.6%	2 954 114
Environmental protection	182 121	310 151	329 916	42 331	32 436	9 895	30.5%	316 585
Trading services	4 663 470	6 052 141	6 276 411	326 946	433 998	(107 051)	-24.7%	6 011 316
Energy sources	1 075 730	1 228 075	1 300 903	126 209	143 218	(17 009)	-11.9%	1 283 032
Water management	938 295	1 478 230	1 520 932	48 113	95 193	(47 079)	-49.5%	1 441 101
Waste water management	2 488 246	3 258 361	3 359 029	145 731	191 169	(45 438)	-23.8%	3 200 685
Waste management	161 199	87 476	95 547	6 893	4 418	2 475	56.0%	86 497
Other	1 100	2 445	2 445	232	485	(253)	-52.2%	2 445
Total Capital Expenditure - Functional Classification	9 351 390	12 862 639	13 536 948	916 511	978 723	(62 213)	-6.4%	12 890 201
Funded by:								
National Government	2 466 508	3 735 882	3 735 882	235 380	300 364	(64 984)	-21.6%	3 630 546
Provincial Government	14 200	6 657	6 657	1 065	1 919	(854)	-44.5%	6 657
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	60 650	112 651	121 621	9 353	8 325	1 028	12.4%	121 992
Transfers recognised - capital	2 541 359	3 855 190	3 864 159	245 798	310 608	(64 810)	-20.9%	3 759 195
Borrowing	5 854 382	5 000 000	5 000 000	216 617	310 880	(94 263)	-30.3%	4 882 842
Internally generated funds	955 649	4 007 449	4 672 789	454 096	357 236	96 860	27.1%	4 248 163
Total Capital Funding	9 351 390	12 862 639	13 536 948	916 511	978 723	(62 213)	-6.4%	12 890 201

Table C6: Monthly Budget Statement - Financial Position

The table below reflects the performance to date in relation to the financial position of the City.

Description	2024/25	Budget Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash and cash equivalents	14 247 212	13 306 706	14 588 642	13 745 652	14 588 642
Trade and other receivables from exchange transactions	5 181 046	4 274 283	4 274 283	5 219 500	4 274 283
Receivables from non-exchange transactions	3 135 644	6 313 491	6 313 491	3 064 449	6 313 491
Current portion of non-current receivables	64	60	60	64	60
Inventory	510 200	527 450	527 450	573 404	527 450
VAT	589 606	1 196 998	1 196 998	3 228	1 196 998
Other current assets	–	–	–	–	–
Total current assets	23 663 772	25 618 987	26 900 924	22 606 296	26 900 924
Non current assets					
Investments	4 248 048	2 517 807	2 517 808	8 485 954	2 517 808
Investment property	572 702	571 011	571 011	572 702	571 011
Property, plant and equipment	70 077 308	81 391 618	82 060 793	70 352 242	82 060 793
Biological assets	–	–	–	–	–
Living and non-living resources	1 112	1 440	1 440	1 112	1 440
Heritage assets	10 324	11 184	11 184	10 324	11 184
Intangible assets	940 198	653 094	658 228	940 198	658 228
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	95	14	14	70	14
Other non-current assets	–	–	–	–	–
Total non current assets	75 849 787	85 146 169	85 820 478	80 362 603	85 820 478
TOTAL ASSETS	99 513 559	110 765 156	112 721 402	102 968 900	112 721 402
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	761 578	1 346 115	1 346 115	761 578	1 346 115
Consumer deposits	560 056	499 971	499 971	575 343	499 971
Trade and other payables from exchange transactions	8 669 836	11 386 511	13 333 785	3 482 113	13 333 785
Trade and other payables from non-exchange transactions	1 141 121	833 187	833 187	2 522 532	833 187
Provision	1 918 135	1 981 571	1 981 573	1 910 839	1 981 573
VAT	506 791	461 413	461 413	545 370	461 413
Other current liabilities	–	–	–	–	–
Total current liabilities	13 557 517	16 508 768	18 456 044	9 797 776	18 456 044
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	13 459 944	9 404 698	13 459 944
Provision	6 609 681	7 256 395	7 256 395	6 609 681	7 256 395
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	13 139 535	20 716 339	20 716 339	16 014 379	20 716 339
TOTAL LIABILITIES	26 697 052	37 225 107	39 172 384	25 812 155	39 172 384
NET ASSETS	72 816 507	73 540 049	73 549 018	77 156 745	73 549 018
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated surplus/(deficit)	67 566 495	68 264 566	68 494 978	72 024 641	68 494 978
Reserves and funds	5 250 013	5 275 483	5 054 041	5 132 104	5 054 041
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	72 816 507	73 540 049	73 549 018	77 156 745	73 549 018

Table C7: Monthly Budget Statement - Cash Flow

The City's cash flow position and cash/cash equivalent outcome is shown in the table below.

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 676 718	13 662 239	13 662 239	2 492 651	2 439 338	53 312	2.2%	13 662 239
Service charges	31 081 542	33 879 903	33 879 903	5 849 421	6 020 088	(170 667)	-2.8%	33 879 903
Other revenue	5 689 825	5 167 880	5 167 880	1 524 639	1 359 253	165 386	12.2%	5 167 880
Transfers and Subsidies - Operational	6 885 080	7 329 561	7 429 270	2 712 067	2 505 416	206 651	8.2%	7 429 270
Transfers and Subsidies - Capital	3 073 968	3 855 190	3 864 159	1 041 789	799 309	242 480	30.3%	3 864 159
Interest	1 657 394	758 522	758 522	250 461	195 950	54 510	27.8%	758 522
Dividends	3 270	—	—	—	—	—	-	—
Payments								
Suppliers and employees	(50 964 018)	(56 122 085)	(56 218 783)	(10 789 950)	(10 857 809)	(67 859)	0.6%	(56 218 783)
Interest	(825 799)	(1 367 594)	(1 367 594)	(12 713)	(12 713)	—	-	(1 367 594)
Transfers and Subsidies	(9 440)	(388 523)	(392 626)	(1 106)	(33 483)	(32 377)	96.7%	(392 626)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 268 540	6 775 094	6 782 972	3 067 259	2 415 351	(651 908)	-27.0%	6 782 972
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	70 772	—	—	—	-	70 772
Decrease (increase) in non-current receivables	341	60	60	—	—	—	-	60
Decrease (increase) in non-current investments	1 579 285	(153 729)	(153 729)	—	—	—	-	(153 729)
Payments								
Capital assets	(9 663 726)	(12 862 639)	(13 536 948)	(1 507 226)	(1 585 444)	(78 218)	4.9%	(13 536 948)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 737 017)	(12 945 536)	(13 619 845)	(1 507 226)	(1 585 444)	(78 218)	4.9%	(13 619 845)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	—	—	—	—	—	—	-	—
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	2 800 000	—	-	5 000 000
Increase (decrease) in consumer deposits	—	22 041	22 041	—	—	—	-	22 041
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 139 343)	(50 000)	(50 000)	—	-	(1 139 343)
NET CASH FROM/(USED) FINANCING ACTIVITIES	757 432	3 882 699	3 882 699	2 750 000	2 750 000	—	-	3 882 699
NET INCREASE/ (DECREASE) IN CASH HELD	3 288 955	(2 287 744)	(2 954 175)	4 310 033	3 579 907			(2 954 175)
Cash/cash equivalents at beginning:	7 287 575	8 628 162	10 576 530	10 576 530	10 576 530			10 576 530
Cash/cash equivalents at month/year end:	10 576 530	6 340 418	7 622 355	14 886 563	14 156 437			7 622 355

SUPPORTING DOCUMENTATION: CITY OF CAPE TOWN**Table SC1: Material variance explanations for revenue by source**

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>				
Exchange Revenue				
Service charges - Electricity	(28 151)	-0.6%	The variance is because of changes in the Time-of-Use (TOU) periods in line with Eskom periods, which resulted in misalignment between the period budget provision and actual billings to date.	Once a trend/pattern is identified in terms of period billings, the cash flow will be amended.
Service charges - Water	(52 478)	-6.0%	The variance is due to industrial/commercial, bulk tariff and government categories, as well as fixed basic charges for the domestic cluster being slightly lower than anticipated.	The Directorate will monitor variances over the ensuing months to identify emerging trends and determine whether refinements will be required during the mid-year budget and performance assessment process.
Service charges - Waste Water Management	(12 664)	-2.8%	Immaterial variance.	-
Service charges - Waste management	(5 429)	-2.0%	Immaterial variance.	-
Sale of Goods and Rendering of Services	4 893	3.6%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Agency services	(7 370)	-14.6%	The variance is due to agency income for August 2025 not fully reflected in the reporting period because of timing differences on billings.	The outstanding income was processed after month-end and will reflect in the next reporting period.
Interest	–	- -		-
Interest earned from Receivables	3 786	6.9%	Immaterial variance.	-
Interest from Current and Non Current Assets	130 210	103.1%	The variance reflects mainly on: 1. Interest Received: Short Term and Call fixed deposits, due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated; and 2. Interest Received - Allocation to Donors, due to improved investment returns because of higher than anticipated interest rates offered in the market.	No immediate corrective action required.
Rental from Fixed Assets	(8 288)	-7.9%	Immaterial variance.	-
Licence and permits	155	452.7%	The variance is due to higher-than-expected income linked to applications for extended liquor licence trading hours, and spaza shop health compliance certificates.	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Special rating levies	776	1.0%	Immaterial variance.	-
Operational Revenue	(2 677)	-4.3%	Immaterial variance.	-
Non-Exchange Revenue				
Property rates	83 074	3.8%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Property Rates (over), largely due to property valuation changes made during the reporting period; 2. Income Forgone: Rates: Old Age Pension (under), due to fewer than planned applications approved to date; and 3. Income Forgone: Council Determined Rebate (under), due to fewer than initially anticipated property owners qualifying for the rebate.	Property Rates: The Directorate will continue to monitor billing disputes in order to resolve within the billing month. Income Forgone: Rates: Old Age Pension and Income Forgone: Council Determined Rebate: Will be monitored.
Surcharges and Taxes	–	-	-	-
Fines, penalties and forfeits	86 964	41.8%	The variance reflects mainly on Fines – Traffic Fine Accruals, and Traffic Fine Income, due to: a) Stricter controls and heightened visibility of traffic enforcement officers leading to more fines being issued to date; and b) The availability of resources such as the Traffic Roadshow, which has further encouraged fine payments.	No immediate corrective action required.
Licence and permits	1 370	18.1%	The variance is mainly on Licence and permits: Road and Transport, due to higher than anticipated wayleave revenue recovered for road tranches.	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>				
Transfers and subsidies - Operational	(107 238)	-4.7%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Grant and Subsidies - National (Conditional) (over), within the following directorates: a) Urban Mobility, where grant expenditure is being prioritised, and reposting of actual expenditure relating to Public Transport Interchanges were processed; and b) Future Planning and Resilience, where the Programme & Project Preparation Support Grant (PPPSG) funded projects are ahead of schedule. 2. Grants and Subsidies: Provincial (Conditional) (under), within the following directorates: a) Urban Mobility, due to delays in the processing of reposting expenditure; and b) Safety & Security, due to the Transfer Payment Agreement (TPA) for LEAP, which has not yet been approved by both parties. Expenditure will commence once the approval process has been concluded and revenue will follow.	Period budget provisions to be reviewed.
Interest	10 143	61.7%	The variance is due to interest on arrear Property Rates being more than estimated to date.	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Operational Revenue	(23 485)	-15.6%	The variance is due to a combination of over-/under-recovery mainly on: a) Indigent Relief: Area Cleaning Charges (over), where more than anticipated customers qualified for indigent relief to date; and b) Area Cleaning Charges (under), due to a number of properties that have not been billed as a result of outdated master data in the system.	Area Cleaning Charges: Periodic budget provision will be updated in the next reporting period. The master data have been updated and will reflect in the next reporting period.
Gains on disposal of Assets	–	- -		-
Other Gains	28 362	5.9%	The variance is largely due to: a) Fair Value Adjustments - Non-Exchange transactions, because of delays in adjustments linked to concessionary loans planned to be taken up in May 2026. b) Gains on Foreign exchange, due to forex gains on the ORIO grant funds received.	No immediate corrective action required.

Table SC1: Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(54 793)	-27.1%	The variance is a combination of over-/under-recovery on the following categories: 1. Rental from Fixed Assets (over), mainly on Rental Fixed assets: Non-market related, where new lease contracts generated additional revenue. 2. Licence and permits (over), due to higher-than-expected income linked to applications for extended liquor licence trading hours and spaza shop health compliance certificates. 3. Recoveries - Staff (over), due to higher-than-expected unauthorised absenteeism recoveries. 4. Other Fines or Penalties (under), due to the reversal of a 2024/25 financial year penalty imposed on a construction project. 5. Transfers & Subsidies - Operational (under), mainly on: a) Grants and Subsidies: Provincial (Conditional), due to an outstanding August 2025 claim to Provincial Health; and b) Grants and Subsidies: Provincial (Unconditional), due to incorrect revenue recognition to the Finance Directorate instead of the Community Services and Health Directorate.	Rental from Fixed Assets: The revenue base will be adjusted in the January 2026 adjustments budget. Grants and Subsidies: Provincial (Conditional): Budget to be aligned to actual revenue. Grants and Subsidies: Provincial (Unconditional): Revenue recognition correction to be processed in the next reporting period.
Vote 2 - Corporate Services	2 416	21.0%	The variance reflects mainly on: 1. Skills Development Levy, because of higher than planned payments received to date. Receipting is unpredictable in nature and difficult to plan accurately on a monthly basis. 2. Grants and Subsidies: National (Conditional), due to misalignment of actuals and period budget projections.	No immediate corrective action required.
Vote 3 - Economic Growth	(10 316)	-14.2%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Rental from Fixed Assets: Market related: Other (under), due to misalignment between the period budget and actuals recorded for the period under review. 2. Rental of Fixed assets: Non-market related (over), due to an unforeseen increase in billing for three lessees whose rental is linked to their annual financial performance.	Variances will be monitored over the ensuing months to identify emerging trends and determine whether refinements will be required during the mid-year budget and performance assessment process. Period budget projections to be reviewed.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 4 - Energy	(32 211)	-0.7%	The variance is a combination of over-/under-recovery on the following categories: 1. Service Charges - Electricity (under), because of changes in the TOU periods in line with Eskom periods, which resulted in misalignment between the period budget provision and actual billings to date. 2. Operational Revenue - Development Contribution/Levy & BICL (under), where developer requirements are lower than anticipated.	Service Charges - Electricity: Once a trend/pattern is identified in terms of period billings, the cash flow will be amended. Operational Revenue - Development Contribution/Levy & BICL: No immediate corrective action required.
Vote 5 - Finance	225 327	5.4%	The variance is a combination of over-/under-recovery against the following categories: 1. Agency Income - Provincial (under), due to agency income for August 2025 not fully reflected in the reporting period because of timing differences on billings. 2. Interest earned from Current & Non-Current (over), mainly on: a) Interest Received: Short Term and Call fixed deposits, due to higher cash and investment balances and more favourable interest rates offered in the market than anticipated; and b) Interest Received - Allocation to Donors, due to improved investment returns because of higher than anticipated interest rates offered in the market. 3. Property Rates (over), mainly on: a) Property Rates (over), largely due to property valuation changes done during the reporting period; b) Income Forgone: Rates: Old Age Pension (under), due to fewer than planned applications approved to date; and c) Income Forgone: Council Determined Rebate (under), due to fewer than initially anticipated property owners qualifying for the rebate. 4. Grants and Subsidies: Provincial (Unconditional) (over), due to incorrect revenue recognition to the Finance Directorate instead of the Community Services and Health Directorate. 5. Interest on Arrear Property Rates (over), being more than estimated to date. 6. Fair Value Adjustments - Non-Exchange transactions (under), because of delays in adjustments linked to concessionary loans planned to be taken up in May 2026.	Agency Income: Outstanding income was processed after month-end and will reflect in the next reporting period. Property Rates: The Directorate will continue to monitor billing disputes in order to resolve within the billing month. Income Forgone: Rates: Old Age Pension and Income Forgone: Council Determined Rebate: Will be monitored. Grants and subsidies: Provincial (Unconditional): Revenue recognition correction to be processed in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 6 - Future Planning & Resilience	4 083	272.8%	The over-recovery reflects mainly on Grants and Subsidies: National (Conditional) and relates to operating projects, which are ahead of schedule and funded from the Programme & Project Preparation Support Grant (PPPSG).	Period budget provisions to be reviewed.
Vote 7 - Human Settlements	(50 033)	-15.9%	The variance is a combination of over-/under-recovery on the following categories: 1. Rental from Fixed Assets: Indigent relief (over), which is demand driven and dependent on the eligibility of applicants, making it difficult to plan accurately on a monthly basis. The net impact is a reduction in revenue; 2. Grants and Subsidies Provincial (Conditional) (under), the variance is due to misalignment of the period budget. 3. Revenue Capital: GGR – National (under), mainly as a result of: a) Outstanding invoices on a number of projects; and b) The Informal Settlement Upgrade - Central Project due to delays in finalising work packages.	Grants and Subsidies: Provincial (Conditional) and Revenue Capital: GGR – National: a) Project managers to follow up on outstanding invoices; and b) Realignment of period budget.
Vote 8 - Office of the City Manager	44	126.8%	The variance is mainly due to unanticipated revenue generated on Grants and Subsidies: Other (Unconditional).	Investigation underway to establish the nature, type and source of revenue to allocate correctly.
Vote 9 - Safety & Security	33 711	11.1%	The variance is a combination of over-/under-recovery on the following categories: 1. Fines - Traffic Fine Accruals and Traffic Fine Income (over), due to: a) Stricter controls and heightened visibility of traffic enforcement officers leading to more fines being issued to date. b) The availability of resources such as the Traffic Roadshow, which has further encouraged fine payments. 2. Transfers and Subsidies Operational (Conditional) (under), due to: a) Recovery payments that are still being processed; and b) Delays in the signing of the business plan and transfer payment agreement for the Law Enforcement Plan (LEAP) Project.	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 10 - Spatial Planning & Environment	2 950	2.4%	Immaterial variance.	-
Vote 11 - Urban Mobility	14 901	5.0%	Immaterial variance.	-
Vote 12 - Urban Waste Management	(28 549)	-4.2%	The variance reflects against the following categories: 1. Service charges - Waste Management (under), combination of over-/under-recovery mainly on: a) Indigent Relief: Refuse (over), where the number of eligible applicants is higher than originally anticipated, which in turn reduces the revenue to date; b) Refuse Charges (under), where the revenue is lower than anticipated as a result of billing adjustments made in favour of customers; and c) Disposal Coupon Fees (over), where the waste disposed of at landfill sites is consumption driven and is currently higher than anticipated. 2. Operational Revenue (under), combination of over-/under-recover mainly on: a) Indigent Relief: Area Cleaning Charges (over), where more than anticipated customers qualified for indigent relief to date; and b) Area Cleaning Charges (under), due to a number of properties that have not been billed as a result of outdated master data in the system.	Area Cleaning Charges: Periodic budget provision will be updated in the next reporting period. The master data have been updated and will reflect in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 13 - Water & Sanitation	(62 208)	-2.5%	The variance reflects against the following categories: 1. Service Charges (under), mainly on: a) Water Revenue, due to industrial/commercial, bulk tariff and government categories, as well as fixed basic charges for the domestic cluster being slightly lower than anticipated. b) Waste Water Revenue, due to a combination of over-/under-recovery mainly on sales in the government category, fixed basic charge for Domestic Full and Industrial categories being slightly lower than anticipated, as well as sales for Domestic Full - Volumetric (over), being higher than anticipated. 2. Sales of Goods and Rendering of Services (under), mainly on Treatment Effluent - Sales, as a result of sales for treated effluent being lower than forecasted. 3. Operational Revenue (under), mainly on Collection Charges Recovered, due to recoveries from debt actions being lower than anticipated. 4. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: PCDR (Conditional), due to a misalignment between the period budget and actual revenue recognised for the implementation of the KFW Project. 5. Other Gains (over), mainly on: a) Inventory consumed: Gains Water, where the water volumes drawn from the internal dams are more than budgeted for in the inventory system; b) Inventory consumed: Price Adj B/Water, due to the water consumption for bulk customers being slightly higher than budgeted volumes; and c) Inventory consumed: Price Adj R/Water, due to the water consumption for Reticulation customers being slightly higher than budgeted volumes. 6. Transfers & Subsidies - Capital Monetary (under), mainly on Capital GGR - National, due to late receipt of monthly invoices from contractors, which will be vetted for payment in the next reporting period.	The Directorate will monitor variances over the ensuing months to identify emerging trends and determine whether refinements will be required during the mid-year budget and performance assessment process. Transfers and subsidies - Operational: Period budgets will be updated. Transfers & Subsidies - Capital Monetary: Project implementation will be closely monitored to ensure budget alignments are timeously amended, if required.

Table SC1: Material variance explanations for expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 1 - Community Services & Health	(92 769)	-14.1%	The variance reflects mainly on the following categories: - Employee related costs (under), mainly on: - Salaries and Wages and Pension Scheme Employer Contribution, due to the number of current vacancies; and - Non-Permanent, where the period budget is not aligned to the projected spending linked to seasonal workers. The bulk of the seasonal workers will only commence during September 2025. - Inventory Consumed (under), mainly on: - Pharmaceutical Supplies and G&D Pharmaceutical Supplies, due to lower-than-expected demand for the services; and - G&D Vaccines, due to outstanding invoices from service providers. - Contracted Services (under), a combination of over-/under-expenditure against the following categories: - G&D Lab Services – Medical (under), due to outstanding invoices from service providers. - R&M Contracted Services Building (under), due to outstanding Plant Maintenance (PM) work orders for August 2025; - R&M Gardening Service and R&M Clearing & Grass Cutting Services (over), due to higher than expected demand to date; - Security Services: Municipal Facilities (over), due to misalignment of period budget and actual expenditure. - Operational Costs, mainly on R&M Labour to Operating (under), due to misalignment of period budget.	The Directorate has 542 vacancies in various stages of the recruitment and selection (R&S) process; 143 posts were filled while 57 positions were terminated since the beginning of the financial year. - Employee related costs: - Salaries and Wages, the directorate has weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S processes and to prioritise vacancies nine months and older; and - Period budget will be aligned to the projected spending and the actual appointments will be monitored in line with budget availability. - G&D Pharmaceutical Supplies, G&D Vaccines, and G&D Lab Services – Medical: period budget to be aligned to the projected spending and GRN of invoices upon receipt. - G&D Lab Services – Medical: period budget to be aligned to the projected spending and GRN of invoices upon receipt. - R&M Contracted Services Building: Outstanding PM orders to be settled. 3.c), 3.d) & 4. R&M Gardening Service, R&M Clearing & Grass Cutting Service, Security Services: Municipal and R&M Labour to Operating: align budget to actual expenditure patterns.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 2 - Corporate Services	(17 009)	-2.4%	The variance is mainly on the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Depreciation & Amortisation, due to slower than planned capitalisation rate of various projects. 3. Operational cost, mainly on: Labour to operating, due to the impact of the turnaround time in filling vacancies, staff resources are not at full capacity.	The Directorate has 199 vacancies at various stages of the R&S process; 111 positions were filled while 16 terminations were processed since the beginning of the financial year. Budget realignment and processing of all PM work orders.
Vote 3 - Economic Growth	(6 058)	-6.1%	Immaterial variance.	The Directorate has 49 vacancies in various stages of the R&S process; 12 positions were filled while 3 were terminated since the beginning of the financial year.
Vote 4 - Energy	(67 541)	-2.6%	The variance reflects against the following categories: 1. Employee related costs, mainly on Basic Salaries and Wages, Pension, and Medical Aid, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Inventory Consumed, mainly on R&M Materials, General & Consumables (under), due to the late receipt of invoices for services rendered in August 2025. 3. Contracted services, mainly on: a) R&M Maintenance of Equipment & Electrical (under), due to the late receipt of invoices for services rendered in August 2025; and b) Advisory Services - Research & Advisory (under), due to delays in the procurement of various services in respect of the Mayoral Priority Programme; 4. Operational Costs, mainly on Electricity (under), due to the late receipt of invoices for services rendered in August 2025.	The Directorate has 279 vacancies in various stages of the R&S process; 80 positions were filled while 15 were terminated since the beginning of the financial year. Period budget provisions to be reviewed.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 5 - Finance	(102 967)	-13.2%	The variance reflects mainly on: 1. Interest – External (under), due to the delayed drawdown of loans as informed by the City's financing strategy, which resulted in savings on external interest payable. 2. Contracted Services (under), mainly on Collection Fees, due to fewer than anticipated accounts being handed over to the lawyers. 3. Transfers and subsidies (under), mainly on Grants/Sponsorships, due to less than planned grant funding transferred to the Cape Town Stadium as the entity generated sufficient revenue to cover all its operational expenses. 4. Operational Costs (over), mainly on Specialised Information Technology Services, where the Valuations Department Business System support started earlier than planned.	The Directorate has 65 vacancies in various stages of the R&S process; 35 positions were filled while 10 were terminated since the beginning of the financial year. Interest – External: Interest on loans to be monitored by the line department.
Vote 6 - Future Planning & Resilience	(3 457)	-4.3%	Immaterial variance.	The Directorate has 29 vacancies in various stages of the R&S process; 4 positions were filled while 3 were terminated since the beginning of the financial year.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 7 - Human Settlements	(1 681)	-0.7%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Depreciation & Amortisation, the variance is due to delays in completion of capital upgrading projects and capital purchases such as computers and fleet, as well as impairment for land acquisitions, which will be recognised/captured in the next reporting period. 3. Contracted Services (under), due to a combination of over-/under expenditure, mainly on: a) G&D Contractors Service Building (under), due to outstanding invoices which will be processed in the next reporting period; b) Security Services Other and Municipal Facilities (over), due to a higher demand for security where upgrades of informal settlements projects are implemented, and for project managers embarking on site visits, as well as an increase in gang-related violence on sites, illegal occupation and vandalism at various City projects; c) R&M Labour to Operating, and Labour to Operating, due to the turnaround time in filling vacancies, as well as ongoing staff movements.	The Directorate has 113 vacancies in various stages of the R&S process; 37 positions were filled while 6 positions were terminated since the beginning of the financial year. Budget realignment to increase the Security Services provision. Period budget provisions to be reviewed.
Vote 8 - Office of the City Manager	(2 429)	-3.5%	Immaterial variance.	The Directorate has 22 vacancies in various stages of the R&S process; 10 positions were filled while 4 were terminated since the beginning of the financial year.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 9 - Safety & Security	(13 417)	-1.5%	Immaterial variance.	The Directorate has 1513 vacancies in various stages of the R&S process; 119 positions were filled while 48 were terminated since the beginning of the financial year.
Vote 10 - Spatial Planning & Environment	(14 237)	-5.1%	Immaterial variance.	The Directorate has 105 vacancies in various stages of the R&S process; 54 positions were filled while 7 were terminated since the beginning of the financial year.
Vote 11 - Urban Mobility	(16 662)	-3.3%	The variance is a combination of over-/under-expenditure against the following categories: 1. Employee related costs (under), due to recent vacancies, the majority of which are less than 6 months. 2. Depreciation & Amortisation (over), due to assets being capitalised earlier than anticipated. 3. Contracted Services (under), mainly on Building Contractors, due to payments incorrectly processed against another cost element.	The Directorate has 154 vacancies in various stages of the R&S process; 130 posts were filled while 13 terminations were processed since the beginning of the financial year. The Directorate is prioritising the filling of positions. The vacancy rate has decreased to 4.94%. Contracted Services: A corrective journal has been processed and will reflect in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 12 - Urban Waste Management	(90 481)	-16.7%	The variance reflects against the following categories: 1. Employee related costs (under), mainly on Salaries & Wages, due to the turnaround time in filling vacancies. 2. Inventory Consumed (under), mainly on Materials Consumables Tools & Equipment, due to sufficient refuse bin stock available in stores. 3. Depreciation & amortisation (under), due to a change in the useful life of vehicles. 4. Contracted Services, a combination of over-/under expenditure, mainly on: a) Haulage (under), where the amount of waste required to be hauled to landfill sites was lower than anticipated; b) R&M Maintenance of Equipment (over), due to more outsourced maintenance work required for the repair of vehicles and plant for the period under review; and c) Litter Picking and Street Cleaning (under), where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be utilised. 5. Operational Costs (under), mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle, due to the reduction in the number of vehicles being hired as a result of the vehicle replacement plan. b) Rehabilitation Costs Actual Expenditure, where rehabilitation of the Coastal Park Landfill Site is running behind schedule. A new PSP was appointed as from 1 July 2025. The project is in progress, but the cash flow is misaligned.	The Directorate has 321 vacancies in various stages of the R&S process; 78 positions were filled while 30 terminations were processed since the start of the financial year. Period budget provisions will be reviewed and budget re-alignment to be processed in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 13 - Water & Sanitation	(93 290)	-5.8%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), is a combination of over-/under expenditure mainly on: a) Salaries and Wages, and Pension Scheme Employer Contribution (under), due to the number of vacancies within the Directorate; b) Wages: Mayor's Job Creation Project (over), due to an incorrect allocation. A portion of the actual expenditure will be reposted to the janitorial grant funded EPWP project. 2. Inventory Consumed (over), due to a combination of over-/under expenditure on: a) Chemicals (under), due to the Faure Water Treatment Plant (WTP) operating at reduced flow capacity and intermittent forced shutdowns during the month resulted in lower chemical consumption; and b) Inventory consumed: Reticulation Water (over), as a result of the water consumption by reticulation customers being slightly higher than the budgeted volumes in the inventory system. 3. Contracted Services (under), mainly on: a) Professional Services - Engineering: Civil, due to a misalignment between the period budget and actual expenditure. Commitments have already been made, and expenditure is expected to increase in future periods; b) G&D AdvServ – Research & Advisory, as a result of project implementation delays caused by the termination of services of the previous contractor; c) Sludge Removal, due to: i) A decrease in sludge being generated and removed at Faure WTP as a result of the plant operating at reduced flow; and ii) Outstanding invoices from service providers. d) R&M Contracted Services Building, as a result of a number of maintenance orders taking longer than anticipated, as well as outstanding invoices for August 2025. 4. Operational Cost (under), mainly on: a) Electricity, due to fluctuations in electricity usage at some of the water and wastewater plants; b) Bulk Water: Levy (Berg Water Project), as a result of a misalignment between period budget provisions and timing of actual expenditure. 5. Other Losses (over), due to a combination of over-/under expenditure on: a) Inventory consumed: Real: Leakage B/Water (under), due to losses for bulk water being lower than the budgeted volumes in the inventory system; b) Inventory consumed: Real: Leakage R/Water (over), due to losses for reticulation being higher than the budgeted volumes in the inventory system.	The Directorate has 829 vacancies at various stages of the R&S process; 95 posts were filled while 35 terminations were processed since the beginning of the financial year. Wages: Mayor's Job Creation Project: reposting to the grant funded project will be processed. Budget provisions will be reviewed and virements processed, where necessary. Contracted Services: Project managers to follow up on outstanding invoices where applicable.

Table SC1: Material variance explanations for expenditure by type

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Employee related costs	(225 139)	-7.1%	The variance is mainly due to: 1. The turnaround time in filling vacancies. 2. The internal filling of vacancies. 3. Slower than planned implementation of job creation projects (EPWP).	The City had 4220 vacancies as at 31 August 2025; 908 positions were filled (362 internal, 193 external, 119 rehire, 233 EPWP) with 247 terminations processed since the beginning of the financial year. The filling of vacancies is on-going, and seasonal staff are appointed as and when required.
Remuneration of councillors	(1 941)	-5.8%	Immaterial variance.	-
Bulk purchases - electricity	459	0.0%	Immaterial variance.	-
Inventory consumed	(42 530)	-6.0%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Chemicals (under), due to the Faure Water Treatment Plant operating at reduced flow capacity and intermittent forced shutdowns during the month resulted in lower chemical consumption; 2. Inventory consumed: Reticulation Water (over), as a result of the water consumption by reticulation customers being slightly higher than the budgeted volumes in the inventory system. 3. Materials Consumables Tools & Equipment (over), due to sufficient refuse bin stock available in stores. 4. Pharmaceutical Supplies, G&D Pharmaceutical Supplies (under), due to lower-than-expected demand for the services; and 5. G&D Vaccines (under), due to outstanding invoices from service providers.	Budget provisions will be reviewed and virements processed, where necessary. G&D Vaccines: GRN invoices upon receipt from service providers.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Debt impairment	(76 648)	-14.4%	The variance reflects on Bad Debts Written Off and Transferred to Provision for Bad Debts and is because of higher than planned irrecoverable debt written off on property rates, housing rentals, urban waste and water & sanitation.	No immediate corrective action required.
Depreciation and amortisation	(20 748)	-3.1%	The variance is mainly due to: 1. Slower than planned capitalisation rate of various projects. 2. Misalignment between actuals and period budget projections on the impairment of assets.	Period budget provisions to be reviewed.
Interest	(97 276)	-41.4%	The variance is due to the delayed drawdown of loans as informed by the City's financing strategy resulting in savings on external interest payable for the period under review.	No immediate corrective action required.
Contracted services	(109 559)	-12.3%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Building Contractors (under), where an accrual invoice was processed against an incorrect cost element; 2. Haulage (under), where the amount of waste required to be hauled to landfill sites was lower than anticipated; 3. Security Services: Other (over), due to: a) Higher demand for security where upgrades of informal settlement projects are implemented, and for project managers embarking on site visits; and b) Increase in gang-related violence on sites, illegal occupation and vandalism at various City projects. 4. Collections fees (under), due to fewer than anticipated accounts handed over to lawyers. 5. R&M Contracted Services Building (under), due to: a) A number of maintenance orders are taking longer than initially anticipated. b) Outstanding invoices for August 2025 which are still to be received and vetted for payment. 6. R&M Electrical (under), due to the late receipt of the invoice for services rendered in August 2025. 7. Litter Picking and Street Cleaning (under), where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be utilised.	Building Contractors: A corrective journal has been processed and will reflect in the next reporting period. R&M Contracted Services Building: Outstanding invoices to be followed up on and settled in the next reporting period. Period budget provisions will be reviewed, and budget re-alignment will be processed in the next reporting period.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Transfers and subsidies	(9 188)	-22.3%	The variance is mainly on Grants/Sponsorships, where less than planned grant funding was transferred to the Cape Town Stadium. The entity generated sufficient revenue to cover all its operational expenses.	No immediate corrective action required.
Irrecoverable debts written off	77 268	761.2%	The variance is because of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation, and housing debtors.	No immediate corrective action required.
Operational costs	(29 064)	-4.1%	The variance reflects mainly on: 1. Electricity, due to fluctuations in electricity usage at some of the water and wastewater plants, as well as late receipt of invoices for services rendered in August 2025. 2. Bulk Water: Levy (Berg Water Project) and Training: Other, due to misalignment between the period budget and actual expenditure to date. 3. Rehabilitation Costs Actual Expenditure, where rehabilitation of the Coastal Park Landfill Site is running behind schedule. A new PSP was appointed as from 1 July 2025. The project is in progress, but the cash flow is misaligned.	Invoices for August 2025 will be processed in the next reporting period. Period budget provisions will be reviewed.
Losses on Disposal of Assets	(93)	-100.0%	The variance is due to less assets being scrapped than initially anticipated.	Period budget provisions will be reviewed.
Other Losses	7 581	16.0%	The variance is a combination of over-/under expenditure and reflects mainly on: a) Inventory consumed: Real: Leakage B/Water (under), due to losses for bulk water being lower than the budgeted volumes in the inventory system; b) Inventory consumed: Real: Leakage R/Water (over), due to losses for reticulation being higher than the budgeted volumes in the inventory system.	Trend to be monitored and if required budgetary amendments will be made in the January 2026 adjustments budget.

Table SC1: Material variance explanations for capital expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 1 - Community Services & Health	(2 811)	-12.4%	The current negative variance reflects on the Strandfontein Pavilion Refurbishment Project, where the Professional Service Provider (PSP) has been appointed to complete the detailed design. The invoice for a portion of the detailed design fee was lower than initially anticipated.	Submission of building plans to the Built Environment Management (BDM) department is scheduled to commence in November 2025, with Phase 1 construction tentatively planned to begin in February 2026.
Vote 2 - Corporate Services	19 019	27.8%	The positive variance reflects on various projects where stock was delivered earlier than anticipated, resulting in actual spend being ahead of schedule.	Further orders will be placed in September 2025.
Vote 3 - Economic Growth	(2 641)	-67.3%	The negative variance reflects mainly on the following projects: 1. Goodwood and Parow New Built Informal Trading Structures, where outstanding quotations for the appointment of various PSPs, resulted in delays. 2. Upgrade: 4th Ave Market, Mitchells Plain, where transversal use approval for tender 210C/2022/23 has been granted, but quotations are still outstanding, which caused delays.	The project manager (PM) is following up with the PSPs and orders will be placed once the quotations are received and approved.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 4 - Energy	(22 352)	-14.8%	The negative variance reflects mainly on the following projects: 1. Ground Mounted PV, where finalisation of quotations and prioritisation of sites are taking longer than anticipated. Some orders have since been placed and awaiting installation. 2. Substation Fencing - South Area S FY26, where invoices for July and August 2025 are still outstanding.	1. Further orders will be placed upon receipt of quotations from the contractor. 2. PM is following up on outstanding invoices. Ongoing engagement with PMs to ensure all orders and invoices are placed and processed promptly.
Vote 5 - Finance	331	15.6%	The positive variance reflects mainly on the Security at Cash (MVR) Offices FY26 Project, where equipment was delivered earlier than anticipated due to stock availability, and the contractor's capacity to perform work ahead of schedule.	Additional orders will be placed upon receipt and approval of quotations.
Vote 6 - Future Planning & Resilience	202	104.1%	The positive variance reflects on the following projects where delivery took place earlier than anticipated: 1. Computer Equipment: Additional FY26; and 2. Furniture: Additional FY26.	Further orders to be placed in September 2025.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 7 - Human Settlements	8 355	6.9%	The positive variance is primarily due to early land acquisition registration, which occurred sooner than initially anticipated.	Continue to closely monitor and ensure that projects are implemented within the prescribed timelines and fast-track implementation on those that are experiencing delays.
Vote 8 - Office of the City Manager	167	100.0%	The positive variance reflects mainly on Computers: Additional and Replacement FY26 projects, where some items were delivered earlier than anticipated due to availability of stock.	Further orders have been placed, awaiting delivery in September 2025.
Vote 9 - Safety & Security	1 479	8.3%	The positive variance reflects mainly on the Radios - Law Enforcement: Add FY26 Project, where some items were delivered earlier than anticipated due to availability of stock.	PMs together with the support of the finance manager/heads will continue to closely monitor and ensure that projects are implemented within the prescribed timelines. Further orders to be placed in September 2025 when all agreements have been loaded.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 10 - Spatial Planning & Environment	5 702	13.8%	The positive variance reflects mainly on the Land Acquisition: Development Offsets FY26 Project, where the acquisition process was finalised earlier than anticipated.	Continue to closely monitor and ensure that projects are implemented within the prescribed timelines and fast-track implementation on those that are experiencing delays.
Vote 11 - Urban Mobility	(38 016)	-17.3%	The negative variance is primarily due to outstanding invoices from contractors and consultants for work completed in August 2025.	PMs are following up on outstanding invoices, which is anticipated to be received, vetted and processed for payment in September 2025.
Vote 12 - Urban Waste Management	61 652	199.6%	The positive variance reflects mainly on the following projects/programmes: 1. Plant & Vehicles: Replacement FY26, where certain items were delivered ahead of schedule due to stock availability. 2. Minor Upgrading Works: Building FY26, due to good contractor performance.	1. Majority of orders have been placed, with additional orders scheduled for September 2025. 2. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines.

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City of Cape Town: FMR - Annexure A (August 2025)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u> Vote 13 - Water & Sanitation	(93 302)	-31.1%	The variance is predominantly due to outstanding invoices on the following major projects: 1. Cape Flats Aquifer Recharge; 2. Access Road Muldersvlei Reservoir; 3. Cape Flats Sewer Rehabilitation; 4. Milnerton Sewer Rehabilitation; and 5. Replace Sewer Network projects. Additionally, the following projects are behind schedule: 1. Philippi Collector Sewer Project, due to delays following additional clarification required from the preferred bidder; and 2. Trappies Sewer System: Rehabilitation Project, due to limitations caused by the network downstream from the Trappies Sewer System at the Lourens River.	The progress on projects is closely monitored. PMs are following up on outstanding invoices.

Table SC1: Material variance explanations for cash flow

Description R thousands	YTD Variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	53 312	2.2%	Immaterial variance.	-
Service charges	(170 667)	-2.8%	Immaterial variance.	-
Other revenue	165 386	12.2%	Higher than expected other revenue received. Moreover, the system is unable to categorise all revenue received at the time of reporting.	No corrective action required.
Government - operating	206 651	8.2%	Grants received were higher than anticipated. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Government - capital	242 480	30.3%	Grants received were higher than anticipated. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Interest	54 510	27.8%	Interest received is higher than expected due to higher cash and investment balances and better than anticipated interest rates offered in the market.	No corrective action required.
Dividends	-	-	-	-
Payments				
Suppliers and employees	(67 859)	0.6%	Immaterial variance.	-
Finance charges	-	-	-	-
Transfers and Grants	(32 377)	96.7%	The system is unable to correctly allocate all monthly cash payments relating to transfers and grants at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) OPERATING ACTIVITIES	(651 908)	-27.0%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-
Payments				
Capital assets	(78 218)	4.9%	Capital payments are lower than anticipated. Moreover, the system is unable to accurately differentiate between operating and capital spending at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(78 218)	4.9%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-	-	-
Borrowing long term/refinancing	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-
Payments				
Repayment of borrowing	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-		

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-2.9%	3.6%	3.6%	2.2%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	86.9%	55.5%	51.7%	32.3%	54.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.5%	36.7%	39.4%	21.0%	39.4%
Gearing	Long Term Borrowing/ Total Community Wealth	124.4%	18.3%	18.3%	12.2%	18.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1.7	1.6	1.5	2.3	1.5
Liquidity Ratio	Cash and Cash Equivalents/Current Liabilities	1.1	0.8	0.8	1.4	0.8
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.4%	15.0%	14.9%	62.9%	15.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	99.98%	0.0%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	27.7%	29.5%	29.5%	22.2%	29.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	8.8%	9.7%	9.7%	5.0%	9.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	6.9%	7.6%	7.6%	5.9%	7.6%

Table SC4 Monthly Budget Statement Aged Creditors

Description	Budget Year 2025/26									Prior year totals (same period)
	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	—	—	—	—	—	—	—	—	—	—
Bulk Water	—	—	—	—	—	—	—	—	—	—
PAYE deductions	—	—	—	—	—	—	—	—	—	—
VAT (output less input)	—	—	—	—	—	—	—	—	—	—
Pensions / Retirement deductions	—	—	—	—	—	—	—	—	—	—
Loan repayments	—	—	—	—	—	—	—	—	—	—
Trade Creditors	35 692	19	—	—	—	—	—	—	35 711	30 772
Auditor General	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—
Medical Aid deductions	—	—	—	—	—	—	—	—	—	—
Total By Customer Type	35 692	19	—	—	—	—	—	—	35 711	30 772

Table SC3 Monthly budget statement Aged Debtors

Description	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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	445 677	89 416	80 495	67 818	61 018	54 218	279 327	1 363 866	2 441 834	1 826 247	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1 192 466	67 615	37 160	34 049	40 786	11 307	228 094	401 657	2 013 133	715 892	–	–
Receivables from Non-exchange Transactions - Property Rates	865 509	107 778	71 001	61 383	50 189	53 425	235 701	936 558	2 381 544	1 337 256	–	–
Receivables from Exchange Transactions - Waste Water Management	237 076	40 470	30 933	24 781	25 492	20 892	107 284	513 808	1 000 737	692 257	–	–
Receivables from Exchange Transactions - Waste Management	115 000	21 870	15 515	14 871	13 066	12 717	67 811	336 185	597 036	444 651	–	–
Receivables from Exchange Transactions - Property Rental Debtors	133 076	(1 404)	14 577	14 209	13 449	19 203	105 161	655 759	954 029	807 781	–	–
Interest on Arrear Debtor Accounts	86 412	188	205	196	480	126	345	9 157	97 110	10 305	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(177 453)	(66 350)	(30 172)	1 349	(7 629)	671	(3 762)	(256 379)	(539 725)	(265 750)	–	–
Total By Income Source	2 897 763	259 583	219 713	218 656	196 851	172 561	1 019 961	3 960 611	8 945 698	5 568 639	–	–
2024/25 - totals only	2 687 399	325 303	316 848	235 827	161 730	232 310	1 133 374	4 900 976	9 993 766	6 664 216	–	–
Debtors Age Analysis By Customer Group												
Organs of State	19 810	37 489	16 765	19 163	17 019	5 850	2 505	(21 032)	97 567	23 504	–	–
Commercial	1 432 512	56 986	53 907	36 390	12 926	22 548	136 482	275 296	2 027 047	483 642	–	–
Households	1 283 611	175 674	156 147	147 142	125 661	126 010	657 534	3 291 010	5 962 788	4 347 357	–	–
Other	161 831	(10 566)	(7 105)	15 960	41 245	18 153	223 440	415 338	858 296	714 137	–	–
Total By Customer Group	2 897 763	259 583	219 713	218 656	196 851	172 561	1 019 961	3 960 611	8 945 698	5 568 639	–	–

Table SC5 Monthly Budget Statement investment portfolio

The investment portfolio analysis includes information on the institution where funds are invested, period of investment, type of investment and accrued interest for the month.

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA Bank	38	Fixed	7.30%	2025/09/05	190 000	1 178	–	–	191 178
ABSA Bank	43	Fixed	7.27%	2025/09/12	40 000	247	–	–	40 247
ABSA Bank	56	Fixed	7.10%	2025/09/26	40 000	241	–	–	40 241
ABSA Bank	56	Fixed	7.10%	2025/09/26	10 000	60	–	–	10 060
ABSA Bank	56	Fixed	7.10%	2025/09/26	15 000	90	–	–	15 090
ABSA Bank	56	Fixed	7.10%	2025/09/26	40 000	241	–	–	40 241
ABSA Bank	46	Fixed	7.10%	2025/09/19	190 000	1 035	–	–	191 035
ABSA Bank	38	Fixed	7.10%	2025/09/12	90 000	473	–	–	90 473
ABSA Bank	52	Fixed	7.15%	2025/09/26	360 000	1 904	–	–	361 904
ABSA Bank	85	Fixed	7.22%	2025/10/29	200 000	1 068	–	–	201 068
ABSA Bank	55	Fixed	7.15%	2025/09/30	65 000	331	–	–	65 331
ABSA Bank	56	Fixed	7.15%	2025/10/03	100 000	470	–	–	100 470
ABSA Bank	63	Fixed	7.17%	2025/10/10	90 000	424	–	–	90 424
ABSA Bank	67	Fixed	7.18%	2025/10/17	65 000	269	–	–	65 269
ABSA Bank	66	Fixed	7.18%	2025/10/17	50 000	197	–	–	50 197
ABSA Bank	72	Fixed	7.18%	2025/10/24	80 000	299	–	–	80 299
ABSA Bank	71	Fixed	7.18%	2025/10/24	65 000	230	–	–	65 230
ABSA Bank	70	Fixed	7.18%	2025/10/27	65 000	179	–	–	65 179
ABSA Bank	69	Fixed	7.18%	2025/10/27	55 000	141	–	–	55 141
ABSA Bank	68	Fixed	7.18%	2025/10/27	40 000	94	–	–	40 094
ABSA Bank	98	Fixed	7.26%	2025/11/27	185 000	405	–	–	185 405
ABSA Bank	70	Fixed	7.20%	2025/10/31	10 000	20	–	–	10 020
ABSA Bank	70	Fixed	7.20%	2025/10/31	60 000	118	–	–	60 118
ABSA Bank	70	Fixed	7.20%	2025/10/31	45 000	89	–	–	45 089
ABSA Bank	70	Fixed	7.20%	2025/10/31	30 000	59	–	–	30 059
ABSA Bank	67	Fixed	7.18%	2025/10/31	85 000	117	–	–	85 117
ABSA Bank	66	Fixed	7.18%	2025/10/31	60 000	71	–	–	60 071
ABSA Bank	36	Fixed	7.13%	2025/10/03	90 000	70	–	–	90 070
Firstrand	38	Fixed	7.22%	2025/09/05	150 000	920	–	–	150 920
Firstrand	43	Fixed	7.20%	2025/09/12	60 000	367	–	–	60 367
Firstrand	56	Fixed	7.23%	2025/09/26	40 000	246	–	–	40 246
Firstrand	56	Fixed	7.23%	2025/09/26	95 000	583	–	–	95 583
Firstrand	56	Fixed	7.23%	2025/09/26	40 000	246	–	–	40 246
Firstrand	56	Fixed	7.23%	2025/09/26	30 000	184	–	–	30 184
Firstrand	46	Fixed	7.22%	2025/09/19	200 000	1 108	–	–	201 108
Firstrand	38	Fixed	7.05%	2025/09/12	80 000	417	–	–	80 417
Firstrand	52	Fixed	7.20%	2025/09/26	360 000	1 917	–	–	361 917
Firstrand	85	Fixed	7.30%	2025/10/29	200 000	1 080	–	–	201 080
Firstrand	55	Fixed	7.20%	2025/09/30	70 000	359	–	–	70 359
Firstrand	56	Fixed	7.20%	2025/10/03	100 000	473	–	–	100 473
Firstrand	63	Fixed	7.22%	2025/10/10	90 000	427	–	–	90 427
Firstrand	67	Fixed	7.22%	2025/10/17	65 000	270	–	–	65 270
Firstrand	66	Fixed	7.22%	2025/10/17	50 000	198	–	–	50 198
Firstrand	72	Fixed	7.22%	2025/10/24	80 000	301	–	–	80 301
Firstrand	71	Fixed	7.22%	2025/10/24	65 000	231	–	–	65 231

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Investments by maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands									
Firststrand	63	Fixed	7.22%	2025/10/17	35 000	118	—	—	35 118
Firststrand	70	Fixed	7.22%	2025/10/27	65 000	180	—	—	65 180
Firststrand	69	Fixed	7.22%	2025/10/27	55 000	141	—	—	55 141
Firststrand	68	Fixed	7.22%	2025/10/27	45 000	107	—	—	45 107
Firststrand	98	Fixed	7.30%	2025/11/27	185 000	407	—	—	185 407
Firststrand	70	Fixed	7.22%	2025/10/31	10 000	20	—	—	10 020
Firststrand	70	Fixed	7.22%	2025/10/31	60 000	119	—	—	60 119
Firststrand	70	Fixed	7.22%	2025/10/31	45 000	89	—	—	45 089
Firststrand	70	Fixed	7.22%	2025/10/31	30 000	59	—	—	30 059
Firststrand	67	Fixed	7.22%	2025/10/31	85 000	118	—	—	85 118
Firststrand	66	Fixed	7.22%	2025/10/31	50 000	59	—	—	50 059
Firststrand	36	Fixed	7.01%	2025/10/03	90 000	69	—	—	90 069
Investec Bank	38	Fixed	7.05%	2025/09/05	50 000	299	—	—	50 299
Investec Bank	56	Fixed	7.23%	2025/09/26	115 000	706	—	—	115 706
Investec Bank	38	Fixed	7.15%	2025/09/12	15 000	79	—	—	15 079
Investec Bank	52	Fixed	7.18%	2025/09/26	360 000	1 911	—	—	361 911
Investec Bank	85	Fixed	7.20%	2025/10/29	200 000	1 065	—	—	201 065
Investec Bank	56	Fixed	7.20%	2025/10/03	100 000	473	—	—	100 473
Investec Bank	63	Fixed	7.23%	2025/10/10	90 000	428	—	—	90 428
Nedbank	365	Fixed	7.70%	2026/06/30	39 648	259	—	—	39 907
Nedbank	365	Fixed	7.70%	2026/06/30	49 575	324	—	—	49 899
Nedbank	365	Fixed	7.70%	2026/06/30	62 100	406	—	—	62 506
Nedbank	365	Fixed	7.70%	2026/06/30	715	5	—	—	720
Nedbank	365	Fixed	7.70%	2026/06/30	590	4	—	—	594
Nedbank	365	Fixed	7.70%	2026/06/30	13 900	91	—	—	13 991
Nedbank	365	Fixed	7.70%	2026/06/30	290	2	—	—	292
Nedbank	365	Fixed	7.70%	2026/06/30	1 479	10	—	—	1 489
Nedbank	365	Fixed	7.70%	2026/06/30	28 000	183	—	—	28 183
Nedbank	365	Fixed	7.70%	2026/06/30	38 596	252	—	—	38 848
Nedbank	365	Fixed	7.70%	2026/06/30	25 116	164	—	—	25 281
Nedbank	365	Fixed	7.70%	2026/06/30	22 161	145	—	—	22 306
Nedbank	365	Fixed	7.70%	2026/06/30	17 465	114	—	—	17 580
Nedbank	365	Fixed	7.70%	2026/06/30	23 042	151	—	—	23 193
Nedbank	38	Fixed	7.40%	2025/09/05	100 000	628	—	—	100 628
Nedbank	43	Fixed	7.35%	2025/09/12	10 000	62	—	—	10 062
Nedbank	43	Fixed	7.35%	2025/09/12	70 000	437	—	—	70 437
Nedbank	56	Fixed	7.30%	2025/09/26	50 000	310	—	—	50 310
Nedbank	56	Fixed	7.30%	2025/09/26	30 000	186	—	—	30 186
Nedbank	46	Fixed	7.25%	2025/09/19	70 000	389	—	—	70 389
Nedbank	38	Fixed	7.25%	2025/09/12	65 000	349	—	—	65 349
Nedbank	52	Fixed	7.25%	2025/09/26	360 000	1 931	—	—	361 931
Nedbank	85	Fixed	7.30%	2025/10/29	200 000	1 080	—	—	201 080
Nedbank	55	Fixed	7.30%	2025/09/30	15 000	78	—	—	15 078
Nedbank	56	Fixed	7.25%	2025/10/03	100 000	477	—	—	100 477
Nedbank	63	Fixed	7.25%	2025/10/10	90 000	429	—	—	90 429
Nedbank	66	Fixed	7.25%	2025/10/17	50 000	199	—	—	50 199
Nedbank	72	Fixed	7.25%	2025/10/24	85 000	321	—	—	85 321
Nedbank	70	Fixed	7.25%	2025/10/27	70 000	195	—	—	70 195
Nedbank	69	Fixed	7.20%	2025/10/27	55 000	141	—	—	55 141
Nedbank	68	Fixed	7.20%	2025/10/27	20 000	47	—	—	20 047
Nedbank	98	Fixed	7.35%	2025/11/27	185 000	410	—	—	185 410
Nedbank	70	Fixed	7.20%	2025/10/31	15 000	30	—	—	15 030
Nedbank	67	Fixed	7.20%	2025/10/31	45 000	62	—	—	45 062
Nedbank	66	Fixed	7.20%	2025/10/31	30 000	36	—	—	30 036

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Yrs/Months								
Standard Bank	38	Fixed	7.32%	2025/09/05	130 000	808	–	–	130 808
Standard Bank	43	Fixed	7.33%	2025/09/12	30 000	187	–	–	30 187
Standard Bank	56	Fixed	7.28%	2025/09/26	40 000	247	–	–	40 247
Standard Bank	56	Fixed	7.28%	2025/09/26	25 000	155	–	–	25 155
Standard Bank	56	Fixed	7.28%	2025/09/26	30 000	185	–	–	30 185
Standard Bank	46	Fixed	7.26%	2025/09/19	95 000	529	–	–	95 529
Standard Bank	46	Fixed	7.26%	2025/09/19	45 000	251	–	–	45 251
Standard Bank	38	Fixed	7.22%	2025/09/12	75 000	401	–	–	75 401
Standard Bank	52	Fixed	7.25%	2025/09/26	360 000	1 931	–	–	361 931
Standard Bank	85	Fixed	7.30%	2025/10/29	200 000	1 080	–	–	201 080
Standard Bank	55	Fixed	7.26%	2025/09/30	70 000	362	–	–	70 362
Standard Bank	56	Fixed	7.26%	2025/10/03	100 000	477	–	–	100 477
Standard Bank	63	Fixed	7.28%	2025/10/10	90 000	431	–	–	90 431
Standard Bank	67	Fixed	7.28%	2025/10/17	70 000	293	–	–	70 293
Standard Bank	66	Fixed	7.27%	2025/10/17	55 000	219	–	–	55 219
Standard Bank	72	Fixed	7.28%	2025/10/24	85 000	322	–	–	85 322
Standard Bank	71	Fixed	7.28%	2025/10/24	65 000	233	–	–	65 233
Standard Bank	70	Fixed	7.28%	2025/10/27	70 000	195	–	–	70 195
Standard Bank	68	Fixed	7.28%	2025/10/27	35 000	84	–	–	35 084
Standard Bank	98	Fixed	7.35%	2025/11/27	190 000	421	–	–	190 421
Standard Bank	70	Fixed	7.30%	2025/10/31	135 000	270	–	–	135 270
Standard Bank	67	Fixed	7.26%	2025/10/31	45 000	63	–	–	45 063
Standard Bank	66	Fixed	7.26%	2025/10/31	30 000	36	–	–	30 036
Standard Bank	36	Fixed	7.20%	2025/10/03	100 000	79	–	–	100 079
ABSA Bank	-	Call deposit	7.00%	-	584 178	3 444	(50 000)	–	537 622
Firststrand Bank	-	Call deposit	6.85%	-	407 512	2 000	(122 512)	–	287 000
Investec Bank	-	Call deposit	6.75%	-	241 427	1 302	(101 427)	–	141 302
Nedbank	-	Call deposit	6.85%	-	342 700	1 950	(52 700)	–	291 950
Standard Bank	-	Call deposit	7.00%	-	583 644	3 414	(63 644)	–	523 414
Nedbank current account	-	Current account	6.80%	-	302 310	1 567	–	331 607	635 483
Fund Managers	-	-	-	-	9 748 454	68 949	–	–	9 817 403
Cash in transit	-	-	-	-	2 956	–	–	62 049	65 005
CTICC	-	-	-	-	271 435	–	–	–	271 435
COID	-	-	-	-	50 493	(52)	–	–	50 441
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	–	–	–	56 500
TOTAL INVESTMENTS AND INTEREST					22 674 286		(390 283)	393 656	22 805 293

Allocation and grant receipts and expenditure**Table SC7 Monthly Budget Statement transfers and grants expenditure**

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	5 222 539	5 774 389	5 774 389	2 038 842	74 324	1 964 518	2643.2%	5 774 389
Local Government Equitable Share	4 365 700	4 693 517	4 693 517	1 955 632	3	1 955 629	58692337.0%	4 693 517
Finance Management grant	996	1 000	1 000	278	160	118	73.9%	1 000
Urban Settlements Development Grant	39 952	199 548	199 548	4 670	6 249	(1 579)	-25.3%	199 548
Energy Efficiency and Demand Side Management Grant	866	980	980	20	105	(85)	-80.6%	980
Department of Environmental Affairs and Tourism	384	220	220	—	—	—	-	220
Expanded Public Works Programme	26 268	14 926	14 926	438	—	438	100.0%	14 926
Infrastructure Skills Development	13 952	25 600	25 600	2 266	2 144	123	5.7%	25 600
Public Transport Network Grant	545 018	571 325	571 325	53 637	43 720	9 917	22.7%	571 325
Informal Settlements Upgrading Partnership Grant	26 678	97 240	97 240	6 754	8 309	(1 556)	-18.7%	97 240
GBS Grant	(134)	—	—	—	—	—	-	—
National Skills Fund	1 446	—	—	—	—	—	-	—
Programme And Project Preparation Support Grant	76 797	57 600	57 600	4 884	3 928	956	24.3%	57 600
Public Employment Program (NT PEP)	121 454	90 000	90 000	10 262	9 706	556	5.7%	90 000
Repairs To Flood Damage	2 467	—	—	—	—	—	-	—
Neighbourhood Development Partnership Grant	—	22 434	22 434	—	—	—	-	22 434
Regional Land Claims	696	—	—	—	—	—	-	—
Provincial Government:	1 117 802	1 442 456	1 534 222	76 585	128 950	(52 365)	-40.6%	1 534 222
Cultural Affairs and Sport - Provincial Library Services	56 354	57 473	57 473	8 883	9 343	(460)	-4.9%	57 473
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	1 438	—	—	—	—	—	-	—
Human Settlements - Human Settlement Development Grant	233 188	304 420	396 185	25 690	22 935	2 755	12.0%	396 185
Health - TB	30 774	31 602	31 602	4 992	4 992	—	-	31 602
Health - ARV	260 986	299 819	299 819	21 235	48 887	(27 652)	-56.6%	299 819
Health - Nutrition	3 347	6 068	6 068	1 177	1 011	166	16.4%	6 068
Health - Vaccines	88 033	100 644	100 644	7 469	16 774	(9 305)	-55.5%	100 644
Comprehensive Health	—	204 230	204 230	—	—	—	-	204 230
LEAP	353 000	350 000	350 000	—	241	(241)	-100.0%	350 000
Transport and Public Works - Provision for persons with special needs	10 175	10 000	10 000	—	10 000	(10 000)	-100.0%	10 000
Community Safety - Law Enforcement Auxiliary Services	5 393	1 800	1 800	—	551	(551)	-100.0%	1 800
Community Development Workers	829	1 018	1 018	40	—	40	100.0%	1 018
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	—	—	—	-	2 000
Municipal accreditation and capacity building grant	11 796	18 497	18 497	1 936	3 050	(1 114)	-36.5%	18 497
Human Settlements - Informal Settlements	398	—	—	—	—	—	-	—
Finance Management Capacity Building Grant	150	—	—	—	—	—	-	—
Western Cape Department of Education: Schools Resource Officers	24 078	35 040	35 040	4 414	4 379	35	0.8%	35 040
Human Settlements - Human Settlement Development Grant TDRG	—	7 171	7 171	—	—	—	-	7 171
Law Enforcement Officers for Health Facilities	4 311	4 438	4 438	750	694	56	8.1%	4 438
Title Deeds Restoration	10 676	—	—	—	—	—	-	—
NHBRC Enrolment Fess	15 953	—	—	—	—	—	-	—
Transport Systems - Public Transport Safety	4 577	8 236	8 236	—	6 093	(6 093)	-100.0%	8 236
Municipal Service Delivery and Capacity Building Grant	346	—	—	—	—	—	-	—
Other grant providers:	61 099	112 716	120 659	4 237	10 135	(5 898)	-58.2%	120 659
CID	(7 252)	63 230	63 230	621	3 389	(2 768)	-81.7%	63 230
KFW- Technical Assistance (GDB)	57	12 000	19 943	—	3 000	(3 000)	-100.0%	19 943
State Dept: RLCC	—	7 900	7 900	7	8	(1)	-8.3%	7 900
Gates Foundation	19 264	—	—	—	—	—	-	—
National Treasury - Interest	42 277	29 586	29 586	3 609	3 738	(130)	-3.5%	29 586
The Cape Academy for MST	(206)	—	—	—	—	—	-	—
CHIETA Learnership Programmes	596	—	—	—	—	—	-	—
CMTF	6 363	—	—	—	—	—	-	—
Total operating expenditure of Transfers and Grants:	6 401 440	7 329 561	7 429 270	2 119 664	213 410	1 906 254	893.2%	7 429 270

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	2 585 169	3 735 882	3 735 882	235 380	300 364	(64 984)	-21.6%	3 630 546
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	6 100	6 020	6 020	184	100	84	83.6%	6 020
National Treasury: Infrastructure Skills Development Grant	48	600	600	446	446	(0)	0.0%	600
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	437 210	522 287	522 287	17 525	44 975	(27 450)	-61.0%	522 287
National Treasury: Neighbourhood Development Partnership Grant	30 192	12 066	12 066	2 137	3 286	(1 149)	-35.0%	12 066
Transport: Public Transport Network Grant	254 118	401 162	401 162	53 875	36 877	16 998	46.1%	400 760
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	917 985	1 905 000	1 905 000	111 356	143 477	(32 121)	-22.4%	1 831 482
National Treasury: Urban Settlements Development Grant	939 516	888 746	888 746	49 858	71 202	(21 345)	-30.0%	857 331
Provincial Government:	14 308	6 657	6 657	1 065	1 919	(854)	-44.5%	6 657
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 992	6 097	6 097	1 065	1 919	(854)	-44.5%	6 097
Provincial Government: Municipal Accreditation and Capacity Building Grant	–	560	560	–	–	–	–	560
Western Cape Department of Education: Schools Resource Officers	727	–	–	–	–	–	–	–
Law Enforcement Officers LEAP	7 000	–	–	–	–	–	–	–
Cultural Affairs and Sport: Library Services Replacement Funding	5	–	–	–	–	–	–	–
Law Enforcement Officers for Health Facilities	584	–	–	–	–	–	–	–
Other grant providers:	7 859	112 651	121 621	9 353	8 325	1 028	12.4%	121 992
Other: Other	7 859	112 651	121 621	9 353	8 325	1 028	12.4%	121 992
Total capital expenditure of Transfers and Grants	2 607 336	3 855 190	3 864 159	245 798	310 608	(64 810)	-20.9%	3 759 195
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9 008 776	11 184 751	11 293 430	2 365 462	524 018	1 841 444	351.4%	11 188 466

Expenditure on councillor and board members' allowances and employee benefits**Table SC8 Monthly Budget Statement - councillor and staff benefits**

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	162 358	173 003	173 003	27 268	28 893	(1 625)	-5.6%	173 003
Pension and UIF Contributions	3 200	3 611	3 611	529	602	(73)	-12.2%	3 611
Motor Vehicle Allowance	256	845	845	43	148	(105)	-70.8%	845
Cellphone Allowance	9 923	10 537	10 537	1 662	1 757	(95)	-5.4%	10 537
Other benefits and allowances	10 096	9 733	9 733	1 930	1 973	(43)	-2.2%	9 733
Sub Total - Councillors	185 833	197 729	197 729	31 432	33 373	(1 941)	-5.8%	197 729
% increase		6.4%	6.4%					6.4%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	35 804	39 285	39 285	6 449	6 462	(13)	-0.2%	39 285
Pension and UIF Contributions	2 771	4 038	4 038	514	669	(155)	-23.2%	4 038
Medical Aid Contributions	135	139	139	24	22	2	8.1%	139
Performance Bonus	1 677	-	-	-	-	-	-	-
Motor Vehicle Allowance	465	487	487	76	81	(5)	-6.4%	487
Cellphone Allowance	585	654	654	110	109	1	1.3%	654
Other benefits and allowances	101	105	105	17	17	(0)	-2.1%	105
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	41 537	44 708	44 708	7 189	7 359	(171)	-2.3%	44 708
% increase		7.6%	7.6%					7.6%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	12 536 129	14 531 575	14 536 313	2 046 572	2 191 434	(144 862)	-6.6%	14 540 835
Pension and UIF Contributions	1 894 518	2 433 444	2 429 367	336 556	391 338	(54 783)	-14.0%	2 433 109
Medical Aid Contributions	1 133 885	1 296 344	1 296 935	196 606	209 794	(13 188)	-6.3%	1 296 204
Overtime	1 030 426	1 024 125	1 021 705	91 861	96 464	(4 603)	-4.8%	1 022 055
Motor Vehicle Allowance	260 866	290 430	290 805	45 685	48 384	(2 699)	-5.6%	290 526
Cellphone Allowance	46 030	54 532	54 819	8 291	8 847	(557)	-6.3%	54 498
Housing Allowances	68 441	72 325	72 325	11 933	12 075	(141)	-1.2%	72 325
Other benefits and allowances	445 790	490 756	491 436	79 444	78 688	756	1.0%	491 058
Payments in lieu of leave	175 851	123 276	124 705	12 849	18 840	(5 991)	-31.8%	123 347
Long service awards	105 780	107 935	107 965	20 739	20 027	712	3.6%	107 937
Post-retirement benefit obligations	779 280	412 989	412 989	68 689	68 567	123	0.2%	412 989
Scarcity	-	6 651	-	-	-	-	-	-
Acting and post related allowance	11 059	-	2 659	1 381	1 118	263	23.6%	1 429
Sub Total - Other Municipal Staff	18 488 055	20 844 382	20 842 023	2 920 607	3 145 575	(224 968)	-7.2%	20 846 311
% increase		12.7%	12.7%					12.8%
Total Parent Municipality	18 715 426	21 086 819	21 084 461	2 959 227	3 186 307	(227 080)	-7.1%	21 088 748

The table below reflects the percentage variance for councilor and staff benefits, reasons for material deviations and the remedial action thereof.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(1 625)	-5.6%	Immaterial variance.	-
Pension and UIF Contributions	(73)	-12.2%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(105)	-70.8%	Misalignment of period budget.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Cellphone Allowance	(95)	-5.4%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	(43)	-2.2%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(13)	-0.2%	Immaterial variance.	-
Pension and UIF Contributions	(155)	-23.2%	The variance is due to misalignment of the budget as a result of the structuring of TCOE of an Executive Director.	The period budget to be aligned.
Medical Aid Contributions	2	8.1%	Immaterial variance.	-
Performance Bonus	-	-	-	-
Motor Vehicle Allowance	(5)	-6.4%	Immaterial variance.	-
Cellphone Allowance	1	1.3%	Immaterial variance.	-
Other benefits and allowances	(0)	-2.1%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(144 862)	-6.6%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects (EPWP).	The City had 4220 vacancies as at 31 August 2025; 908 positions were filled (362 internal, 193 external, 119 rehire & 233 EPWP) with 247 terminations processed since the beginning of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required. The appointment of EPWP (Job Creation) workers through the roll-out of programmes as per approved Project Identification Documents (PID) is a continuous process.
Pension and UIF Contributions	(54 783)	-14.0%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(13 188)	-6.3%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Overtime	(4 603)	-4.8%	Immaterial variance.	-
Motor Vehicle Allowance	(2 699)	-5.6%	Immaterial variance.	-
Cellphone Allowance	(557)	-6.3%	Immaterial variance.	-
Housing Allowances	(141)	-1.2%	Immaterial variance.	-
Other benefits and allowances	756	1.0%	Immaterial variance.	-
Payments in lieu of leave	(5 991)	-31.8%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis. Payments further include encashment of leave days opted to by qualifying employees of long service awards.	The periodic budget provisions to be reviewed and adjusted in line with actual trends.
Long service awards	712	3.6%	Immaterial variance.	-
Post-retirement benefit obligations	123	0.2%	Immaterial variance.	-
Acting and post related allowance	263	23.6%	The variance is mainly due to vacancies for which officials have been placed in acting capacities.	Budget realignment from savings from the relevant vacant post to be used to address the over expenditure reflected.

Monthly actual and targets for cash flow**Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows**

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	1 171 666	1 320 985	1 199 563	1 187 057	1 107 953	1 139 282	1 187 616	1 040 370	1 106 100	1 104 953	1 099 864	996 830	13 662 239	14 818 887	15 804 826
Service charges - Electricity revenue	2 270 111	2 187 572	2 149 440	2 150 111	1 862 562	1 931 787	1 746 146	1 724 135	1 755 865	1 786 892	1 756 568	2 119 861	23 441 050	24 084 867	24 870 755
Service charges - Water revenue	395 868	389 722	421 521	425 988	435 092	443 937	456 078	463 742	470 329	455 096	479 852	423 376	5 260 601	5 788 937	6 982 510
Service charges - Waste Water Management	205 753	222 999	226 344	231 237	219 822	218 735	233 095	230 336	233 821	226 963	228 120	266 416	2 743 642	3 023 719	3 656 047
Service charges - Waste Mangement	66 423	110 972	197 758	214 403	216 753	211 604	199 792	197 012	192 721	198 760	195 043	433 369	2 434 610	2 605 253	2 805 557
Rental of facilities and equipment	45 661	41 233	30 114	29 479	29 964	29 003	29 558	29 073	29 269	29 062	29 535	(7 737)	344 212	388 569	466 088
Interest earned - external investments	131 749	118 711	62 659	67 585	66 577	64 277	71 880	58 865	65 808	67 795	68 926	(86 310)	758 522	648 785	789 055
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 073	25 683	30 376	32 218	32 033	33 667	32 012	30 726	31 827	30 182	30 228	44 532	378 556	392 592	416 560
Licences and permits	11 533	47 371	4 288	4 029	4 989	4 304	3 910	4 110	4 292	4 113	4 107	(46 540)	50 506	52 779	55 101
Agency services	-	-	25 715	24 160	29 921	25 809	23 449	24 648	25 737	24 667	24 627	74 142	302 874	310 022	337 339
Transfers and Subsidies - Operational	2 278 593	433 475	129 637	213 607	382 630	1 694 142	139 684	399 159	1 413 022	129 637	129 637	86 048	7 429 270	7 404 716	7 561 017
Other revenue	115 216	1 212 869	105 206	78 914	97 536	997 085	87 332	92 190	1 052 435	86 245	90 198	76 504	4 091 731	4 226 475	4 424 234
Cash Receipts by Source	6 717 646	6 111 593	4 582 620	4 658 788	4 485 834	6 793 632	4 210 552	4 294 366	6 381 227	4 144 364	4 136 704	4 380 490	60 897 815	63 745 603	68 169 089
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	722 837	318 952	10 355	15 373	919 645	10 355	12 358	1 155 559	450 363	10 355	10 355	227 653	3 864 159	4 180 136	2 856 189
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	70 772	70 772	60 884	110 999
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	2 800 000	-	1 000 000	-	2 500 000	-	-	-	-	748 320	(2 048 320)	5 000 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	22 041	22 041	23 033	23 535
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	60	60	(25)	3
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(153 729)	(153 729)	(160 080)	(171 546)
Total Cash Receipts by Source	7 440 483	9 230 544	4 592 975	5 674 161	5 405 479	9 303 986	4 222 909	5 449 925	6 831 590	4 154 719	4 895 379	2 498 968	69 701 118	72 849 551	75 988 268

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
<u>Cash Payments by Type</u>															
Employee related costs	1 591 579	1 568 900	1 627 818	1 630 844	2 446 598	1 623 594	1 633 481	1 648 557	1 676 151	1 706 161	1 708 001	1 920 158	20 781 842	22 105 265	23 666 256
Remuneration of councillors	14 783	14 719	18 067	16 958	18 417	17 020	17 162	18 329	16 564	16 542	16 465	12 703	197 729	207 615	217 996
Interest	12 713	–	13 851	104 465	66 262	395 512	10 170	–	11 354	158 809	60 281	534 176	1 367 594	1 719 855	1 990 274
Bulk purchases - Electricity	1 963 509	1 952 022	2 212 688	1 483 604	1 320 819	1 385 864	1 203 387	1 278 278	1 232 036	1 287 768	1 222 775	1 212 336	17 755 086	18 363 846	19 062 355
Acquisitions - water & other inventory	–	–	231 464	202 236	194 049	217 467	183 357	213 994	233 070	197 590	188 483	531 710	2 393 420	2 524 268	2 830 402
Contracted services	–	–	859 342	956 564	1 067 781	1 218 109	715 809	747 700	722 742	801 279	809 165	3 297 813	11 196 306	11 020 646	11 093 184
Transfers and subsidies - other municipalities	1 106	–	32 377	32 377	32 377	32 377	32 377	32 377	32 377	32 377	32 377	100 127	392 626	353 947	345 847
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	2 355 778	1 328 660	296 839	330 422	368 839	420 766	247 259	258 275	353 281	345 867	279 507	(2 691 092)	3 894 401	4 399 758	4 510 681
Cash Payments by Type	5 939 468	4 864 301	5 292 446	4 757 471	5 515 142	5 310 709	4 043 001	4 197 510	4 277 576	4 546 394	4 317 054	4 917 930	57 979 003	60 695 201	63 716 994
<u>Other Cash Flows/Payments by Type</u>															
Capital assets	998 055	509 172	645 154	984 536	824 659	1 385 688	605 414	647 379	816 487	859 750	920 826	4 339 828	13 536 948	14 227 436	12 884 293
Repayment of borrowing	50 000	–	79 481	70 533	139 699	171 625	50 000	–	79 481	103 867	139 699	254 959	1 139 343	1 428 219	1 726 519
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	6 987 523	5 373 472	6 017 081	5 812 540	6 479 501	6 868 022	4 698 415	4 844 889	5 173 543	5 510 010	5 377 580	9 512 717	72 655 293	76 350 856	78 327 806
NET INCREASE/(DECREASE) IN CASH HELD	452 961	3 857 072	(1 424 106)	(138 379)	(1 074 022)	2 435 964	(475 505)	605 036	1 658 046	(1 355 292)	(482 201)	(7 013 749)	(2 954 175)	(3 501 305)	(2 339 538)
Cash/cash equivalents at the month/year beginning:	10 576 530	11 029 491	14 886 563	13 462 456	13 324 077	12 250 055	14 686 019	14 210 514	14 815 550	16 473 597	15 118 305	14 636 104	10 576 530	7 622 355	4 121 050
Cash/cash equivalents at the month/year end:	11 029 491	14 886 563	13 462 456	13 324 077	12 250 055	14 686 019	14 210 514	14 815 550	16 473 597	15 118 305	14 636 104	7 622 355	7 622 355	4 121 050	1 781 512

Capital programme performance

The capital programme performance tables provide details of capital expenditure by month; and summaries of capital expenditure by asset class and sub-class.

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	216 084	347 387	205 843	264 166	205 843	(58 324)	-28.3%	2.1%
August	513 268	794 731	772 881	916 511	978 723	62 213	6.4%	7.1%
September	651 018	1 029 792	1 055 785		2 034 508	–		
October	877 846	1 001 066	991 829		3 026 337	–		
November	900 341	1 113 595	1 159 471		4 185 808	–		
December	1 048 353	993 193	1 195 554		5 381 362	–		
January	344 250	733 740	744 086		6 125 449	–		
February	650 898	1 261 209	1 279 847		7 405 295	–		
March	701 720	1 308 356	1 481 060		8 886 356	–		
April	740 072	1 210 326	1 312 517		10 198 873	–		
May	887 776	1 315 570	1 330 581		11 529 454	–		
June	1 819 764	1 753 674	2 007 494		13 536 948	–		
Total Capital expenditure	9 351 390	12 862 639	13 536 948					

Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	2 586 307	4 521 025	4 730 701	234 961	377 548	(142 587)	-37.8%	4 423 405
Roads Infrastructure	1 265 887	2 562 889	2 691 317	137 790	214 458	(76 668)	-35.7%	2 441 024
Roads	1 257 084	2 559 939	2 687 338	137 790	214 458	(76 668)	-35.7%	2 437 045
Road Structures	1 304	950	1 326	-	-	-	-	1 326
Road Furniture	7 499	2 000	2 654	-	-	-	-	2 654
Storm water Infrastructure	173 070	212 633	218 744	13 067	26 012	12 945	49.8%	218 372
Drainage Collection	173 070	212 633	218 744	13 067	26 012	(12 945)	-49.8%	218 372
Electrical Infrastructure	256 267	308 060	313 032	39 874	32 841	(7 032)	-21.4%	312 697
HV Substations	178 197	232 590	239 562	23 710	22 586	1 123	5.0%	239 227
LV Networks	78 071	75 470	73 470	16 164	10 255	5 909	57.6%	73 470
Water Supply Infrastructure	621 520	913 955	959 238	36 381	59 579	23 198	38.9%	953 040
Reservoirs	159 001	199 893	223 090	5 473	26 633	(21 160)	-79.5%	216 145
Pump Stations	24 457	31 991	38 123	2 807	2 695	112	4.2%	34 441
Water Treatment Works	174 431	137 840	147 650	11 065	6 300	4 765	75.6%	150 443
Bulk Mains	82 451	72 610	75 161	4 815	3 050	1 765	57.9%	77 020
Distribution	181 180	471 620	475 213	12 222	20 901	(8 679)	-41.5%	474 990
Sanitation Infrastructure	196 689	496 515	517 671	7 849	44 657	36 809	82.4%	467 572
Reticulation	133 683	304 185	311 841	7 849	22 267	(14 419)	-64.8%	278 880
Waste Water Treatment Works	63 005	192 330	205 830	-	22 390	(22 390)	-100.0%	188 693
Solid Waste Infrastructure	71 878	20 873	24 600	-	-	-	-	24 600
Landfill Sites	71 878	20 873	24 600	-	-	-	-	24 600
Information and Communication Infrastructure	996	6 100	6 100	-	-	-	-	6 100
Data Centres	505	6 100	6 100	-	-	-	-	6 100
Core Layers	491	-	-	-	-	-	-	-
Community Assets	170 251	202 571	233 269	27 609	10 373	17 235	166.2%	230 502
Community Facilities	170 201	201 921	232 619	27 609	10 373	17 235	166.2%	229 852
Halls	-	1 020	2 020	-	-	-	-	2 020
Centres	-	1 246	3 825	-	-	-	-	3 825
Clinics/Care Centres	4 170	4 400	5 659	-	-	-	-	5 659
Fire/Ambulance Stations	4 026	4 000	4 000	-	422	(422)	-	4 000
Libraries	12 473	13 936	13 936	2 418	2 253	165	7.3%	13 936
Public Open Space	1 930	-	187	-	-	-	-	132
Nature Reserves	616	-	-	-	-	-	-	-
Public Ablution Facilities	836	2 800	2 981	-	-	-	-	2 981
Markets	41 266	45 047	64 076	(0)	1 865	(1 865)	-100.0%	64 076
Taxi Ranks/Bus Terminals	104 884	129 472	135 936	25 191	5 833	19 357	331.8%	133 224
Sport and Recreation Facilities	49	650	650	-	-	-	-	650
Outdoor Facilities	49	650	650	-	-	-	-	650
Other assets	190 472	51 849	82 929	1 696	6 580	(4 884)	-74.2%	80 929
Operational Buildings	190 472	51 849	82 929	1 696	6 580	(4 884)	-74.2%	80 929
Municipal Offices	208 045	32 284	38 578	778	719	59	8.3%	36 578
Workshops	(17 573)	16 565	41 351	918	5 862	(4 944)	-84.3%	41 351
Laboratories	-	3 000	3 000	-	-	-	-	3 000
Intangible Assets	90 693	88 561	93 394	1 424	9 452	(8 027)	-84.9%	100 422
Licences and Rights	90 693	88 561	93 394	1 424	9 452	(8 027)	-84.9%	100 422
Water Rights	47	150	150	-	-	-	-	150
Computer Software and Applications	90 646	88 411	93 244	1 424	9 452	(8 027)	-84.9%	100 272
Computer Equipment	107 029	154 770	156 506	22 046	10 759	11 287	104.9%	156 413
Computer Equipment	107 029	154 770	156 506	22 046	10 759	11 287	104.9%	156 413
Furniture and Office Equipment	48 805	14 257	13 982	2 583	2 452	132	5.4%	13 408
Furniture and Office Equipment	48 805	14 257	13 982	2 583	2 452	132	5.4%	13 408
Machinery and Equipment	141 262	109 851	151 467	34 283	18 549	15 734	84.8%	151 364
Machinery and Equipment	141 262	109 851	151 467	34 283	18 549	15 734	84.8%	151 364
Transport Assets	228 543	251 068	263 020	7 210	2 279	4 931	216.4%	263 020
Transport Assets	228 543	251 068	263 020	7 210	2 279	4 931	216.4%	263 020
Land	47 171	116 834	224 145	82 699	3 431	79 268	2310.3%	224 145
Land	47 171	116 834	224 145	82 699	3 431	79 268	2310.3%	224 145
Total Capital Expenditure on new assets	3 610 532	5 510 786	5 949 414	414 511	441 422	(26 911)	-6.1%	5 643 608

Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1 944 267	2 603 284	2 675 656	151 613	227 978	(76 365)	-33.5%	2 553 150
Roads Infrastructure	161 300	288 850	356 658	10 257	26 252	(15 995)	-60.9%	369 738
Roads	146 887	262 965	321 682	2 303	15 692	(13 390)	-85.3%	334 762
Road Structures	14 413	25 885	34 977	7 954	10 559	(2 606)	-24.7%	34 977
Storm water Infrastructure	4 472	11 102	12 694	25	42	(17)	-40.5%	12 694
Drainage Collection	4 472	11 102	12 694	25	42	(17)	-40.5%	12 694
Electrical Infrastructure	474 797	461 255	463 313	77 679	68 090	9 589	14.1%	454 813
HV Substations	124 604	50 854	58 386	5 459	10 016	(4 557)	-45.5%	58 386
MV Substations	18 549	45 000	37 200	517	2 115	(1 598)	-75.6%	29 200
MV Networks	204 055	222 201	223 505	50 227	33 057	17 170	51.9%	223 005
LV Networks	127 590	143 200	144 222	21 476	22 902	(1 426)	-6.2%	144 222
Water Supply Infrastructure	347 363	520 200	520 200	16 789	16 983	(195)	-1.1%	462 200
Water Treatment Works	7 326	200 000	200 000	10 821	2 250	8 571	381.0%	145 000
Bulk Mains	87 664	–	–	–	–	–	–	–
Distribution	252 373	320 200	320 200	5 967	14 733	(8 766)	-59.5%	317 200
Sanitation Infrastructure	920 194	1 278 692	1 280 692	42 069	107 679	(65 610)	-60.9%	1 211 607
Pump Station	89 717	107 663	107 663	2 042	5 061	(3 019)	-59.65%	107 630
Reticulation	631 769	691 459	691 459	29 403	70 316	(40 913)	-58.2%	684 574
Waste Water Treatment Works	190 054	319 817	321 817	8 720	17 583	(8 863)	-50.4%	319 638
Outfall Sewers	8 655	159 753	159 753	1 904	14 719	(12 815)	-87.1%	99 764
Solid Waste Infrastructure	616	1 266	2 172	–	71	(71)	-100.0%	2 172
Landfill Sites	616	1 266	2 172	–	71	(71)	-100.0%	2 172
Information and Communication Infrastructure	35 524	41 920	39 925	4 795	8 861	(4 066)	-45.9%	39 925
Data Centres	35 524	41 740	39 745	4 615	8 861	(4 246)	-47.9%	39 745
Core Layers	–	180	180	180	–	180	100.0%	180
Community Assets	67 468	143 018	136 962	5 476	7 072	(1 596)	-22.6%	136 944
Community Facilities	49 604	91 468	89 542	5 251	6 572	(1 321)	-20.1%	89 534
Halls	1 068	–	–	–	–	–	–	–
Museums	926	1 800	1 800	–	200	(200)	-100.0%	1 800
Libraries	–	2 600	2 600	–	–	–	–	2 600
Public Open Space	99	100	100	–	3	(3)	-100.0%	92
Nature Reserves	27 016	49 622	44 922	2 750	3 256	(506)	-15.5%	44 922
Markets	29 513	34 345	37 120	2 137	3 031	(894)	-29.5%	37 120
Taxi Ranks/Bus Terminals	(9 017)	3 000	3 000	364	83	282	341.7%	3 000
Sport and Recreation Facilities	17 864	51 550	47 420	225	500	(275)	-55.0%	47 410
Indoor Facilities	–	1 550	1 550	–	500	(500)	-100.0%	1 550
Outdoor Facilities	17 864	50 000	45 870	225	–	225	100.0%	45 860
Other assets	15 463	20 942	26 155	1 672	4 322	(2 651)	-61.3%	17 668
Operational Buildings	15 463	20 942	26 155	1 672	4 322	(2 651)	-61.3%	17 668
Municipal Offices	15 546	19 942	24 849	1 109	4 122	(3 013)	-73.1%	16 361
Laboratories	(83)	1 000	1 306	562	200	362	181.1%	1 306
Intangible Assets	7 549	15 850	15 850	229	229	(0)	0.0%	15 850
Licences and Rights	7 549	15 850	15 850	229	229	(0)	0.0%	15 850
Computer Software and Applications	7 549	15 850	15 850	229	229	(0)	0.0%	15 850
Computer Equipment	142 179	144 152	141 373	14 692	17 220	(2 528)	-14.7%	134 441
Computer Equipment	142 179	144 152	141 373	14 692	17 220	(2 528)	-14.7%	134 441
Furniture and Office Equipment	26 073	103 046	71 624	1 384	2 044	(660)	-32.3%	44 521
Furniture and Office Equipment	26 073	103 046	71 624	1 384	2 044	(660)	-32.3%	44 521
Machinery and Equipment	70 678	102 473	96 799	5 554	1 117	4 436	397.0%	76 122
Machinery and Equipment	70 678	102 473	96 799	5 554	1 117	4 436	397.0%	76 122
Transport Assets	484 307	610 352	613 368	147 475	73 391	74 084	100.9%	613 368
Transport Assets	484 307	610 352	613 368	147 475	73 391	74 084	100.9%	613 368
Living resources	750	645	645	–	–	–	–	645
Mature	750	645	645	–	–	–	–	645
Policing and Protection	750	645	645	–	–	–	–	645
Total Capital Expenditure on renewal of existing assets	2 758 733	3 743 762	3 778 432	328 095	333 374	(5 279)	-1.6%	3 592 708

Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	2 013 479	2 331 742	2 478 076	138 211	135 036	3 175	2.4%	2 392 192
Roads Infrastructure	153 226	139 888	145 696	3 005	5 902	(2 897)	-49.1%	128 446
Roads	147 749	126 080	131 888	3 005	4 895	(1 890)	-38.6%	114 637
Road Structures	334	–	–	–	–	–	–	–
Road Furniture	5 143	13 808	13 808	–	1 007	(1 007)	-100.0%	13 808
Storm water Infrastructure	181 387	138 054	193 256	29 691	9 500	20 191	212.5%	178 533
Drainage Collection	181 387	138 054	193 256	29 691	9 500	20 191	212.5%	178 533
Electrical Infrastructure	195 385	218 174	259 281	2 294	24 821	(22 527)	-90.8%	259 281
HV Substations	195 385	218 174	259 281	2 294	24 821	(22 527)	-90.8%	259 281
Water Supply Infrastructure	21 477	23 700	23 700	2 557	–	2 557	100.0%	21 200
Reservoirs	5 184	2 500	2 500	–	–	–	–	–
Distribution	16 293	21 200	21 200	2 557	–	2 557	100.0%	21 200
Sanitation Infrastructure	1 325 558	1 588 194	1 621 194	74 013	66 148	7 865	11.9%	1 583 114
Pump Station	5 582	17 764	17 764	79	411	(332)	-80.9%	14 504
Reticulation	11 569	11 998	11 998	2 279	2 524	(245)	-9.7%	11 998
Waste Water Treatment Works	1 308 406	1 558 432	1 591 432	71 655	63 213	8 442	13.4%	1 556 611
Solid Waste Infrastructure	28 804	764	1 046	–	12	(12)	-100.0%	1 046
Landfill Sites	28 804	764	1 046	–	12	(12)	-100.0%	1 046
Coastal Infrastructure	102 244	215 416	229 617	26 496	28 578	(2 082)	-7.3%	216 286
Promenades	102 244	215 416	229 617	26 496	28 578	(2 082)	-7.3%	216 286
Information and Communication Infrastructure	5 399	7 551	4 286	156	75	81	107.9%	4 286
Data Centres	1 395	–	–	–	–	–	–	–
Core Layers	4 004	7 551	4 286	156	75	81	107.9%	4 286
Community Assets	365 568	461 825	505 945	18 521	28 750	(10 229)	-35.6%	444 632
Community Facilities	224 501	391 335	431 010	17 392	25 941	(8 550)	-33.0%	369 697
Halls	3 681	3 130	2 705	121	–	121	100.0%	2 705
Centres	7 076	14 073	13 996	(0)	510	(510)	-100.0%	13 996
Clinics/Care Centres	43 569	55 340	59 705	1 989	5 110	(3 121)	-61.1%	59 302
Fire/Ambulance Stations	18 678	12 200	12 786	–	100	(100)	-100.0%	12 786
Libraries	2 629	14 792	14 792	–	–	–	–	14 792
Cemeteries/Crematoria	19 685	55 700	56 418	4 569	–	4 569	100.0%	56 418
Public Open Space	61 815	71 080	73 800	4 434	8 054	(3 619)	-44.9%	70 740
Nature Reserves	6 051	2 234	2 745	–	255	(255)	-100.0%	2 745
Public Ablution Facilities	983	500	3 185	–	–	–	–	3 172
Markets	20 537	25 945	36 410	(115)	1 125	(1 240)	-110.2%	36 410
Taxi Ranks/Bus Terminals	39 796	136 341	154 466	6 394	10 787	(4 393)	-40.7%	96 630
Sport and Recreation Facilities	141 067	70 490	74 935	1 129	2 809	(1 680)	-59.8%	74 935
Indoor Facilities	37 293	5 080	5 965	28	–	28	100.0%	5 965
Outdoor Facilities	103 774	65 410	68 970	1 101	2 809	(1 708)	-60.8%	68 970
Heritage assets	374	–	231	–	–	–	–	231
Monuments	374	–	231	–	–	–	–	231
Other assets	564 225	790 390	799 460	15 398	38 474	(23 076)	-60.0%	794 293
Operational Buildings	353 189	461 742	470 774	14 839	24 514	(9 675)	-39.5%	465 607
Municipal Offices	226 426	323 173	331 627	7 773	14 487	(6 713)	-46.3%	329 125
Workshops	79 088	129 069	129 647	7 066	10 028	(2 962)	-29.5%	126 982
Training Centres	47 676	9 500	9 500	–	–	–	–	9 500
Housing	211 036	328 648	328 686	559	13 959	(13 401)	-96.0%	328 686
Social Housing	211 036	328 648	328 686	559	13 959	(13 401)	-96.0%	328 686
Intangible Assets	12 790	15 045	16 192	–	594	(594)	-100.0%	13 340
Licences and Rights	12 790	15 045	16 192	–	594	(594)	-100.0%	13 340
Computer Software and Applications	12 790	15 045	16 192	–	594	(594)	-100.0%	13 340
Computer Equipment	14 477	–	–	–	–	–	–	–
Computer Equipment	14 477	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–
Machinery and Equipment	11 211	9 089	9 197	1 775	1 073	702	65.4%	9 197
Machinery and Equipment	11 211	9 089	9 197	1 775	1 073	702	65.4%	9 197
Total Capital Expenditure on upgrading of existing assets	2 982 124	3 608 091	3 809 102	173 905	203 927	(30 022)	-14.7%	3 653 885

Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2 820 646	3 832 149	3 820 858	297 815	389 736	91 921	23.6%	3 820 858
Roads Infrastructure	874 451	929 994	929 994	57 648	74 214	16 565	22.3%	929 994
Roads	874 451	897 346	897 346	57 648	74 214	16 565	22.3%	897 346
Road Furniture	–	32 648	32 648	–	–	–	-	32 648
Storm water Infrastructure	–	252 056	252 056	–	–	–	-	252 056
Drainage Collection	–	252 056	252 056	–	–	–	-	252 056
Electrical Infrastructure	820 575	1 001 093	1 001 093	123 649	151 572	27 923	18.4%	1 001 093
Power Plants	33 841	48 885	48 885	4 422	7 802	3 380	43.3%	48 885
HV Substations	54 336	100 658	100 658	6 594	7 798	1 205	15.4%	100 658
MV Substations	527 648	607 834	607 834	83 795	96 382	12 588	13.1%	607 834
LV Networks	204 750	243 715	243 715	28 838	39 589	10 751	27.2%	243 715
Water Supply Infrastructure	444 645	778 239	765 749	57 082	78 602	21 520	27.4%	765 749
Boreholes	13 600	–	–	35	8	(26)	-311.5%	–
Reservoirs	61 603	119 511	120 973	11 190	10 173	(1 018)	-10.0%	120 973
Pump Stations	81 329	50 383	50 383	12 129	12 280	151	1.2%	50 383
Water Treatment Works	62 410	45 647	45 784	14 588	6 987	(7 601)	-108.8%	45 784
Bulk Mains	35 676	1 662	200	6 173	1 731	(4 443)	-256.7%	200
Distribution	190 027	561 037	548 410	12 966	47 424	34 457	72.7%	548 410
Sanitation Infrastructure	676 620	854 396	855 595	59 178	84 965	25 788	30.4%	855 595
Pump Station	–	15 928	16 174	–	–	–	-	16 174
Reticulation	486 631	607 822	608 775	37 698	59 432	21 734	36.6%	608 775
Waste Water Treatment Works	179 660	219 334	219 334	20 569	24 722	4 153	16.8%	219 334
Outfall Sewers	10 329	11 312	11 312	910	811	(99)	-12.2%	11 312
Solid Waste Infrastructure	4 355	11 660	11 660	258	383	125	32.6%	11 660
Landfill Sites	4 355	9 869	9 869	258	383	125	32.6%	9 869
Waste Processing Facilities	–	1 790	1 790	–	–	–	-	1 790
Coastal Infrastructure	–	4 711	4 711	–	–	–	-	4 711
Promenades	–	4 711	4 711	–	–	–	-	4 711
Community Assets	780 084	703 765	703 767	83 633	66 298	(17 336)	-26.1%	703 767
Community Facilities	105 934	572 147	572 150	4 349	11 767	7 417	63.0%	572 150
Halls	53 496	12 438	12 438	490	5 518	5 028	91.1%	12 438
Centres	660	4 753	4 753	8	20	12	58.5%	4 753
Clinics/Care Centres	4 070	8 368	8 368	378	559	181	32.4%	8 368
Fire/Ambulance Stations	1 400	15 346	15 346	5	371	366	98.6%	15 346
Testing Stations	–	14 245	14 247	–	–	–	-	14 247
Museums	–	6	6	–	–	–	-	6
Libraries	2 643	908	908	37	164	127	77.6%	908
Cemeteries/Crematoria	23 975	34 699	34 699	2 853	3 607	754	20.9%	34 699
Public Open Space	–	448 595	448 595	–	–	–	-	448 595
Nature Reserves	6 733	5 097	5 097	257	446	189	42.3%	5 097
Public Ablution Facilities	7 224	18 598	18 598	321	1 081	760	70.4%	18 598
Markets	5 733	9 094	9 094	–	–	–	-	9 094
Sport and Recreation Facilities	674 150	131 618	131 618	79 284	54 531	(24 753)	-45.4%	131 618
Indoor Facilities	152	60 375	60 375	1	1	(0)	-14.7%	60 375
Outdoor Facilities	673 998	71 242	71 242	79 283	54 530	(24 753)	-45.4%	71 242
Heritage assets	162	376	376	–	2	2	100.0%	376
Works of Art	162	–	–	–	2	2	100.0%	–
Other Heritage	–	376	376	–	–	–	-	376

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
<u>Investment properties</u>	347	177	177	18	488	470	96.3%	177
Revenue Generating	347	165	165	18	480	461	96.2%	165
<i>Improved Property</i>	347	165	165	18	480	461	96.2%	165
Non-revenue Generating	–	12	12	–	9	9	100.0%	12
<i>Unimproved Property</i>	–	12	12	–	9	9	100.0%	12
<u>Other assets</u>	211 170	700 013	700 015	11 009	23 923	12 914	54.0%	700 015
Operational Buildings	211 170	613 653	613 655	11 009	23 923	12 914	54.0%	613 655
<i>Municipal Offices</i>	205 148	600 447	600 449	10 916	23 063	12 148	52.7%	600 449
<i>Workshops</i>	–	8 173	8 173	–	–	–	-	8 173
<i>Laboratories</i>	4 878	4 793	4 793	37	658	620	94.3%	4 793
<i>Training Centres</i>	725	240	240	55	146	91	62.3%	240
<i>Depots</i>	420	–	–	0	55	55	99.2%	–
Housing	–	86 360	86 360	–	–	–	-	86 360
<i>Social Housing</i>	–	86 360	86 360	–	–	–	-	86 360
<u>Computer Equipment</u>	361 832	421 253	434 305	47 988	83 479	35 491	42.5%	434 305
Computer Equipment	361 832	421 253	434 305	47 988	83 479	35 491	42.5%	434 305
<u>Furniture and Office Equipment</u>	1 187 148	268 911	274 618	162 674	110 372	(52 302)	-47.4%	274 618
Furniture and Office Equipment	1 187 148	268 911	274 618	162 674	110 372	(52 302)	-47.4%	274 618
<u>Machinery and Equipment</u>	–	412 982	405 513	–	–	–	-	405 513
Machinery and Equipment	–	412 982	405 513	–	–	–	-	405 513
<u>Transport Assets</u>	520 635	502 392	502 449	60 835	59 501	(1 334)	-2.2%	502 449
Transport Assets	520 635	502 392	502 449	60 835	59 501	(1 334)	-2.2%	502 449
Total Repairs and Maintenance Expenditure	5 882 023	6 842 018	6 842 077	663 972	733 799	69 827	9.5%	6 842 077

Table SC13d Monthly Budget Statement - depreciation by asset class

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 741 273	1 797 262	1 797 262	302 037	299 544	(2 493)	-0.83%	1 797 262
Roads Infrastructure	523 514	512 785	512 785	88 755	85 464	(3 291)	-3.85%	512 785
Roads	523 514	480 686	480 686	82 824	80 114	(2 710)	-3.38%	480 686
Road Structures	–	13 721	13 721	2 357	2 287	(70)	-3.07%	13 721
Road Furniture	–	18 378	18 378	3 574	3 063	(511)	-16.69%	18 378
Storm water Infrastructure	80 367	83 948	83 948	13 682	13 991	310	2.21%	83 948
Drainage Collection	80 367	83 948	83 948	13 682	13 991	310	2.21%	83 948
Electrical Infrastructure	368 024	387 725	387 725	65 746	64 621	(1 126)	-1.74%	387 725
Power Plants	7 976	7 739	7 739	1 317	1 290	(27)	-2.09%	7 739
HV Substations	25 070	31 629	31 629	4 817	5 272	455	8.63%	31 629
MV Substations	82 083	81 705	81 705	14 291	13 618	(674)	-4.95%	81 705
MV Networks	139 364	143 974	143 974	23 960	23 996	36	0.15%	143 974
LV Networks	113 531	122 678	122 678	21 362	20 446	(916)	-4.48%	122 678
Water Supply Infrastructure	251 618	273 364	273 364	43 232	45 561	2 328	5.11%	273 364
Reservoirs	33 848	34 988	34 988	5 709	5 831	122	2.10%	34 988
Pump Stations	10 677	11 438	11 438	1 765	1 906	141	7.39%	11 438
Water Treatment Works	19 095	20 941	20 941	3 336	3 490	154	4.41%	20 941
Bulk Mains	3 395	6 703	6 703	953	1 117	164	14.72%	6 703
Distribution	184 603	199 294	199 294	31 469	33 216	1 747	5.26%	199 294
Sanitation Infrastructure	297 240	315 945	315 945	51 990	52 658	668	1.27%	315 945
Pump Station	13 237	19 729	19 729	2 409	3 288	879	26.75%	19 729
Reticulation	115 713	120 874	120 874	21 325	20 146	(1 179)	-5.85%	120 874
Waste Water Treatment Works	163 385	170 438	170 438	27 438	28 406	968	3.41%	170 438
Outfall Sewers	4 904	4 904	4 904	818	817	(1)	-0.09%	4 904
Solid Waste Infrastructure	67 581	77 039	77 039	13 174	12 840	(334)	-2.60%	77 039
Landfill Sites	67 581	65 634	65 634	11 272	10 939	(333)	-3.04%	65 634
Waste Processing Facilities	–	11 406	11 406	1 902	1 901	(1)	-0.08%	11 406
Coastal Infrastructure	8 442	11 049	11 049	1 575	1 842	266	14.47%	11 049
Promenades	8 442	11 049	11 049	1 575	1 842	266	14.47%	11 049
Information and Communication Infrastructure	144 487	135 407	135 407	23 882	22 568	(1 315)	-5.82%	135 407
Data Centres	144 487	57 789	57 789	10 200	9 631	(568)	-5.90%	57 789
Core Layers	–	74 572	74 572	13 174	12 429	(745)	-6.00%	74 572
Distribution Layers	–	3 046	3 046	509	508	(1)	-0.23%	3 046
Community Assets	346 993	345 787	345 787	53 568	57 631	4 063	7.05%	345 787
Community Facilities	141 779	151 509	151 509	21 748	25 251	3 504	13.88%	151 509
Halls	4 791	4 971	4 971	810	828	19	2.24%	4 971
Centres	4 702	5 027	5 027	784	838	54	6.47%	5 027
Clinics/Care Centres	7 904	9 553	9 553	1 320	1 592	273	17.13%	9 553
Fire/Ambulance Stations	3 222	3 126	3 126	572	521	(51)	-9.71%	3 126
Testing Stations	1 439	1 508	1 508	265	251	(14)	-5.58%	1 508
Museums	343	343	343	57	57	(0)	-0.01%	343
Theatres	112	112	112	19	19	(0)	-0.01%	112
Libraries	19 698	19 707	19 707	1 185	3 285	2 100	63.93%	19 707
Cemeteries/Crematoria	5 370	5 499	5 499	907	916	10	1.05%	5 499
Public Open Space	15 806	18 453	18 453	2 615	3 076	460	14.97%	18 453
Nature Reserves	751	908	908	104	151	47	31.09%	908
Public Ablution Facilities	3 473	3 450	3 450	586	575	(11)	-1.97%	3 450
Markets	4 288	5 239	5 239	737	873	136	15.62%	5 239
Taxi Ranks/Bus Terminals	69 881	73 611	73 611	11 788	12 269	481	3.92%	73 611
Sport and Recreation Facilities	205 214	194 278	194 278	31 821	32 380	559	1.73%	194 278
Indoor Facilities	12 899	15 937	15 937	2 180	2 656	476	17.92%	15 937
Outdoor Facilities	192 314	178 341	178 341	29 640	29 723	83	0.28%	178 341

Table continues on next page.

City of Cape Town: FMR - Annexure A (August 2025)

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1 532	25 953	25 953	285	4 325	4 040	93.41%	25 953
Revenue Generating	1 609	1 711	1 711	285	285	-	-	1 711
<i>Improved Property</i>	1 609	1 711	1 711	285	285	-	-	1 711
Non-revenue Generating	(78)	24 241	24 241	-	4 040	4 040	100.00%	24 241
<i>Unimproved Property</i>	(78)	24 241	24 241	-	4 040	4 040	100.00%	24 241
<u>Other assets</u>	428 110	429 098	429 098	74 092	71 516	(2 575)	-3.60%	429 098
Operational Buildings	312 846	307 777	307 777	54 469	51 296	(3 173)	-6.19%	307 777
<i>Municipal Offices</i>	270 346	262 886	262 886	47 270	43 814	(3 456)	-7.89%	262 886
<i>Workshops</i>	-	42 498	42 498	6 983	7 083	100	1.41%	42 498
<i>Yards</i>	212	-	-	-	-	-	-	-
<i>Laboratories</i>	696	755	755	122	126	4	3.19%	755
<i>Training Centres</i>	521	1 591	1 591	87	265	178	67.25%	1 591
<i>Depots</i>	41 069	47	47	8	8	-	-	47
Housing	115 264	121 321	121 321	19 622	20 220	598	2.96%	121 321
<i>Social Housing</i>	115 264	121 321	121 321	19 622	20 220	598	2.96%	121 321
<u>Biological or Cultivated Assets</u>	-	337	337	-	56	56	100.00%	337
<i>Biological or Cultivated Assets</i>	-	337	337	-	56	56	100.00%	337
<u>Intangible Assets</u>	170 453	170 722	170 722	27 601	28 454	853	3.00%	170 722
Licences and Rights	170 453	170 722	170 722	27 601	28 454	853	3.00%	170 722
<i>Water Rights</i>	-	32	32	-	5	5	100.00%	32
<i>Computer Software and Applications</i>	170 081	170 690	170 690	27 601	28 448	848	2.98%	170 690
<i>Unspecified</i>	372	-	-	-	-	-	-	-
<u>Computer Equipment</u>	252 319	270 104	270 104	41 703	45 017	3 315	7.36%	270 104
Computer Equipment	252 319	270 104	270 104	41 703	45 017	3 315	7.36%	270 104
<u>Furniture and Office Equipment</u>	130 894	83 209	83 209	14 561	13 868	(693)	-5.00%	83 209
Furniture and Office Equipment	130 894	83 209	83 209	14 561	13 868	(693)	-5.00%	83 209
<u>Machinery and Equipment</u>	156 183	222 600	222 600	33 311	37 100	3 789	10.21%	222 600
Machinery and Equipment	156 183	222 600	222 600	33 311	37 100	3 789	10.21%	222 600
<u>Transport Assets</u>	549 547	629 093	629 093	94 377	104 849	10 471	9.99%	629 093
Transport Assets	549 547	629 093	629 093	94 377	104 849	10 471	9.99%	629 093
<u>Land</u>	10 900	-	-	-	-	-	-	-
Land	10 900	-	-	-	-	-	-	-
<u>Living resources</u>	-	-	-	41	-	(41)	-100.00%	-
Mature	-	-	-	41	-	(41)	-100.00%	-
<i>Policing and Protection</i>	-	-	-	41	-	(41)	-100.00%	-
Total Depreciation	3 788 203	3 974 165	3 974 165	641 577	662 361	20 784	3.14%	3 974 165

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	12 786 378	13 761 592	13 761 592	2 255 503	2 172 583	82 921	3.8%	13 761 592
Service charges	31 810 243	34 006 616	34 006 616	6 095 730	6 189 838	(94 108)	-1.5%	34 004 487
Investment revenue	1 581 682	778 395	778 395	260 203	129 324	130 879	101.2%	777 395
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 154 445	2 261 014	(106 569)	-4.7%	7 429 270
Other own revenue	14 335 752	15 285 347	15 285 347	2 440 458	2 354 488	85 970	3.7%	15 228 303
Total Revenue (excluding capital transfers and contributions)	67 471 824	71 161 512	71 261 220	13 206 340	13 107 247	99 093	0.8%	71 201 048
Employee costs	18 639 556	21 003 489	21 001 131	2 947 735	3 171 120	(223 385)	-7.0%	20 816 899
Remuneration of Councillors	185 833	197 729	197 729	31 432	33 373	(1 941)	-5.8%	199 281
Depreciation and amortisation	3 735 866	4 025 354	4 025 354	650 144	670 892	(20 748)	-3.1%	4 025 354
Interest	847 514	1 428 206	1 427 304	137 847	235 123	(97 276)	-41.4%	1 427 305
Inventory consumed and bulk purchases	23 478 697	25 725 440	25 724 556	2 694 597	2 721 206	(26 608)	-1.0%	25 726 805
Transfers and subsidies	354 016	346 993	349 493	30 159	32 241	(2 082)	-6.5%	338 728
Other expenditure	17 115 537	18 936 013	19 037 365	2 088 078	2 212 601	(124 523)	-5.6%	19 045 714
Total Expenditure	64 357 020	71 663 224	71 762 933	8 579 993	9 076 557	(496 564)	-5.5%	71 580 086
Surplus/(Deficit)	3 114 804	(501 712)	(501 712)	4 626 347	4 030 690	595 657	14.8%	(379 038)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	245 762	302 610	(56 848)	-18.8%	3 853 395
Transfers and subsidies - capital (in-kind)	898	—	—	217	—	217	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	5 728 224	3 353 477	3 362 447	4 872 326	4 333 300	539 026	12.4%	3 474 356
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	5 728 224	3 353 477	3 362 447	4 872 326	4 333 300	539 026	12.4%	3 474 356
Capital expenditure & funds sources								
Capital expenditure	9 398 351	12 937 678	13 620 016	924 795	991 230	(66 435)	-6.7%	12 973 269
Capital transfers recognised	2 541 359	3 855 190	3 864 159	245 798	310 608	(64 810)	-20.9%	3 759 195
Borrowing	5 854 382	5 000 000	5 000 000	216 617	310 880	(94 263)	-30.3%	4 882 842
Internally generated funds	1 002 610	4 082 488	4 755 857	462 380	369 742	92 638	25.1%	4 331 231
Total sources of capital funds	9 398 351	12 937 678	13 620 016	924 795	991 230	(66 435)	-6.7%	12 973 269
Financial position								
Total current assets	23 981 567	25 925 854	27 199 762	22 936 727				27 199 762
Total non current assets	76 725 561	85 718 784	86 401 123	80 990 351				86 401 123
Total current liabilities	13 698 506	16 649 610	18 596 887	9 975 036				18 596 887
Total non current liabilities	13 139 906	20 716 422	20 716 422	16 014 702				20 716 422
Community wealth/Equity	73 868 715	74 278 606	74 287 576	77 937 341				74 287 576
Cash flows								
Net cash from (used) operating	10 444 691	6 885 804	6 893 681	3 047 010	2 356 289	(690 721)	-29.3%	6 893 681
Net cash from (used) investing	(7 783 978)	(13 020 575)	(13 702 913)	(1 515 511)	(1 597 950)	(82 440)	5.2%	(13 702 913)
Net cash from (used) financing	751 986	3 885 252	3 885 252	2 787 672	2 749 328	(38 344)	-1.4%	3 885 252
Cash/cash equivalents at the month/year end	10 857 789	6 599 092	7 873 000	15 116 151	14 304 647	(811 504)	-5.7%	7 873 000

Consolidated Table C2 Monthly Budget Statement - Financial Performance (standard classification)

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	21 099 871	20 899 510	20 899 510	4 477 704	4 261 463	216 241	5.1%	20 899 508
Executive and council	1 551	393	393	106	65	41	62.6%	390
Finance and administration	21 098 325	20 899 114	20 899 114	4 477 598	4 261 397	216 201	5.1%	20 899 114
Internal audit	(5)	4	4	0	1	(1)	-91.3%	4
Community and public safety	4 769 545	4 772 581	4 864 346	658 835	719 340	(60 506)	-8.4%	4 744 181
Community and social services	116 238	142 377	142 377	35 003	32 277	2 727	8.4%	142 377
Sport and recreation	120 307	102 068	102 068	11 079	14 257	(3 178)	-22.3%	(18 097)
Public safety	2 492 605	2 344 266	2 344 266	315 131	283 558	31 573	11.1%	2 344 266
Housing	1 636 011	1 732 928	1 824 694	262 025	315 609	(53 584)	-17.0%	1 824 694
Health	404 383	450 941	450 941	35 597	73 640	(38 043)	-51.7%	450 941
Economic and environmental services	3 068 851	4 279 566	4 288 536	434 808	430 822	3 986	0.9%	4 288 536
Planning and development	682 164	740 131	740 131	126 494	124 557	1 937	1.6%	740 131
Road transport	2 326 957	3 479 674	3 488 644	304 360	301 787	2 572	0.9%	3 488 644
Environmental protection	59 731	59 761	59 761	3 954	4 478	(523)	-11.7%	59 761
Trading services	40 651 308	44 602 463	44 610 406	7 834 405	7 946 890	(112 485)	-1.4%	44 539 472
Energy sources	23 176 463	24 274 550	24 274 550	4 775 644	4 804 097	(28 453)	-0.6%	24 289 541
Water management	11 455 302	12 577 501	12 577 501	1 566 220	1 594 460	(28 240)	-1.8%	12 577 501
Waste water management	3 896 855	4 438 859	4 446 803	839 455	865 135	(25 680)	-3.0%	4 446 804
Waste management	2 122 688	3 311 553	3 311 553	653 086	683 198	(30 112)	-4.4%	3 225 627
Other	495 669	462 581	462 581	46 566	51 342	(4 776)	-9.3%	462 581
Total Revenue - Functional	70 085 244	75 016 701	75 125 380	13 452 319	13 409 857	42 462	0.3%	74 934 278
Expenditure - Functional								
Governance and administration	10 456 766	3 255 812	3 283 156	593 344	450 153	143 191	31.8%	3 220 915
Executive and council	574 706	133 192	133 068	11 084	19 062	(7 978)	-41.9%	133 494
Finance and administration	9 817 458	3 119 756	3 147 223	582 260	430 573	151 687	35.2%	3 084 557
Internal audit	64 602	2 864	2 864	(0)	518	(518)	-100.0%	2 864
Community and public safety	11 179 131	15 605 681	15 668 364	2 023 237	2 185 596	(162 360)	-7.4%	15 247 169
Community and social services	1 180 490	1 853 305	1 856 920	252 578	268 193	(15 615)	-5.8%	1 834 452
Sport and recreation	1 786 628	2 496 139	2 494 876	323 936	346 645	(22 709)	-6.6%	2 348 736
Public safety	4 715 741	6 736 213	6 707 438	828 566	897 596	(69 030)	-7.7%	6 494 036
Housing	1 910 760	2 609 915	2 699 022	366 413	392 864	(26 451)	-6.7%	2 700 307
Health	1 585 513	1 910 108	1 910 108	251 744	280 298	(28 555)	-10.2%	1 869 638
Economic and environmental services	6 847 287	8 166 494	8 168 427	1 063 985	1 108 400	(44 415)	-4.0%	8 412 532
Planning and development	1 772 352	2 246 064	2 246 490	300 252	318 065	(17 813)	-5.6%	2 232 220
Road transport	4 718 761	5 379 680	5 381 613	680 969	701 601	(20 632)	-2.9%	5 626 978
Environmental protection	356 174	540 749	540 323	82 764	88 734	(5 970)	-6.7%	553 333
Trading services	35 486 962	44 031 217	44 038 967	4 823 701	5 251 505	(427 803)	-8.1%	43 975 287
Energy sources	21 460 920	23 953 367	23 953 167	2 859 619	2 927 474	(67 854)	-2.3%	23 953 160
Water management	9 185 148	10 863 512	10 867 913	1 110 206	1 127 684	(17 478)	-1.5%	10 867 647
Waste water management	3 924 979	6 054 187	6 057 736	642 372	795 612	(153 239)	-19.3%	6 055 392
Waste management	915 915	3 160 152	3 160 152	211 503	400 735	(189 232)	-47.2%	3 099 088
Other	478 120	624 048	624 048	66 864	73 341	(6 476)	-8.8%	604 020
Total Expenditure - Functional	64 448 266	71 683 252	71 782 961	8 571 132	9 068 995	(497 863)	-5.5%	71 459 921
Surplus/ (Deficit) for the year	5 636 978	3 333 449	3 342 419	4 881 187	4 340 862	540 325	12.4%	3 474 356

Consolidated Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	957 455	991 754	991 754	147 305	202 098	(54 793)	-27.1%	991 754
Vote 2 - Corporate Services	110 467	99 480	99 480	13 908	11 492	2 416	21.0%	99 480
Vote 3 - Economic Growth	543 626	367 264	367 264	62 587	72 903	(10 316)	-14.2%	367 264
Vote 4 - Energy	22 966 544	24 032 288	24 032 288	4 674 662	4 703 109	(28 448)	-0.6%	24 047 279
Vote 5 - Finance	19 992 960	20 062 183	20 062 183	4 387 850	4 154 446	233 404	5.6%	20 062 183
Vote 6 - Future Planning & Resilience	83 533	65 915	65 915	5 580	1 497	4 083	272.8%	65 915
Vote 7 - Human Settlements	1 654 231	1 771 568	1 863 334	265 570	315 603	(50 033)	-15.9%	1 863 334
Vote 8 - Office of the City Manager	1 246	957	957	80	35	44	126.8%	957
Vote 9 - Safety & Security	2 540 700	2 396 509	2 396 509	338 555	304 844	33 711	11.1%	2 396 509
Vote 10 - Spatial Planning & Environment	715 805	746 195	746 195	125 487	122 537	2 950	2.4%	746 195
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 520 549	313 242	298 341	14 901	5.0%	3 520 549
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 323 144	654 652	683 201	(28 549)	-4.2%	3 237 215
Vote 13 - Water & Sanitation	15 363 604	17 066 506	17 074 450	2 405 814	2 468 021	(62 207)	-2.5%	17 074 450
Vote 14 - Cape Town International Convention Centre	498 857	461 194	461 194	45 329	51 111	(5 782)	-11.3%	461 194
Vote 15 - Cape Town Stadium	100 681	120 165	120 165	11 698	20 618	(8 920)	-43.3%	120 165
Total Revenue by Vote	70 085 244	75 016 701	75 125 380	13 452 319	13 409 857	42 462	0.3%	75 054 442
Expenditure by Vote								
Vote 1 - Community Services & Health	4 499 930	4 944 321	4 944 321	567 448	634 164	(66 716)	-10.5%	4 822 546
Vote 2 - Corporate Services	3 864 363	4 123 703	4 123 703	689 401	704 763	(15 361)	-2.2%	4 123 703
Vote 3 - Economic Growth	672 720	760 365	760 365	93 667	99 726	(6 058)	-6.1%	760 365
Vote 4 - Energy	19 624 989	21 744 942	21 744 942	2 519 342	2 584 846	(65 504)	-2.5%	21 744 935
Vote 5 - Finance	3 765 999	4 356 280	4 356 280	663 577	756 968	(93 391)	-12.3%	4 356 280
Vote 6 - Future Planning & Resilience	570 006	595 825	595 825	76 265	78 965	(2 700)	-3.4%	595 825
Vote 7 - Human Settlements	1 670 179	1 705 085	1 796 850	236 589	235 501	1 088	0.5%	1 796 850
Vote 8 - Office of the City Manager	524 964	524 560	524 560	67 506	69 535	(2 028)	-2.9%	524 560
Vote 9 - Safety & Security	5 836 592	6 692 842	6 692 842	889 561	903 164	(13 603)	-1.5%	6 692 842
Vote 10 - Spatial Planning & Environment	1 608 420	1 926 752	1 926 752	264 161	278 412	(14 250)	-5.1%	1 926 752
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 706 689	489 069	505 731	(16 662)	-3.3%	4 706 689
Vote 12 - Urban Waste Management	3 750 152	4 100 966	4 100 966	450 788	541 268	(90 481)	-16.7%	4 039 902
Vote 13 - Water & Sanitation	13 189 586	14 942 522	14 950 465	1 501 592	1 595 546	(93 955)	-5.9%	14 950 465
Vote 14 - Cape Town International Convention Centre	397 781	438 236	438 236	55 349	59 789	(4 439)	-7.4%	418 207
Vote 15 - Cape Town Stadium	99 717	120 165	120 165	11 698	20 618	(8 920)	-43.3%	120 165
Total Expenditure by Vote	64 448 266	71 683 252	71 782 961	8 576 013	9 068 995	(492 982)	-5.4%	71 580 086
Surplus/ (Deficit) for the year	5 636 978	3 333 449	3 342 418	4 876 305	4 340 862	535 443	12.3%	3 474 356

Consolidated Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 550 447	23 610 833	23 610 833	4 566 632	4 591 020	(24 388)	-0.5%	23 625 726
Service charges - Water	5 162 356	5 771 137	5 771 137	820 799	872 426	(51 627)	-5.9%	5 771 137
Service charges - Waste Water Management	2 623 012	2 966 006	2 966 006	438 111	450 774	(12 664)	-2.8%	2 966 006
Service charges - Waste management	1 474 428	1 658 640	1 658 640	270 188	275 617	(5 429)	-2.0%	1 641 618
Sale of Goods and Rendering of Services	752 228	815 257	815 257	142 765	136 693	6 072	4.4%	811 175
Agency services	288 826	302 874	302 874	43 109	50 479	(7 370)	-14.6%	302 874
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	362 159	339 731	339 731	58 424	54 638	3 786	6.9%	337 069
Interest from Current and Non Current Assets	1 581 682	778 395	778 395	260 203	129 324	130 879	101.2%	777 395
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	811 109	744 999	744 999	115 793	128 031	(12 238)	-9.6%	744 999
Licence and permits	1 452	205	205	189	34	155	452.7%	205
Special rating levies	-	494 107	494 107	81 102	80 326	776	1.0%	494 107
Operational Revenue	784 259	647 672	647 672	83 367	91 932	(8 564)	-9.3%	660 782
Non-Exchange Revenue								
Property rates	12 786 378	13 761 592	13 761 592	2 255 503	2 172 583	82 921	3.8%	13 761 592
Surcharges and Taxes	431 181	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 010 667	1 878 556	1 878 556	295 090	208 126	86 964	41.8%	1 877 008
Licence and permits	46 471	50 301	50 301	8 940	7 570	1 370	18.1%	50 301
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 154 445	2 261 014	(106 569)	-4.7%	7 429 270
Interest	145 735	98 675	98 675	26 588	16 446	10 143	61.7%	99 834
Fuel Levy	2 749 549	2 851 776	2 851 776	950 592	950 592	-	-	2 851 776
Operational Revenue	-	906 078	906 078	127 528	151 013	(23 485)	-15.6%	843 058
Gains on disposal of Assets	267 698	70 772	70 772	-	-	-	-	70 772
Other Gains	5 684 418	6 084 343	6 084 343	506 970	478 608	28 362	5.9%	6 084 343
Discontinued Operations	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	67 471 824	71 161 512	71 261 220	13 206 340	13 107 247	99 093	0.8%	71 201 048
Expenditure By Type								
Employee related costs	18 639 556	21 003 489	21 001 131	2 947 735	3 171 120	(223 385)	-7.0%	20 816 899
Remuneration of councillors	185 833	197 729	197 729	31 432	33 373	(1 941)	-5.8%	199 281
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	2 022 800	2 022 342	459	0.0%	17 755 086
Inventory consumed	7 145 638	7 970 354	7 969 470	671 797	698 864	(27 067)	-3.9%	7 971 719
Debt impairment	(935 100)	3 217 478	3 217 478	455 278	531 925	(76 648)	-14.4%	3 217 658
Depreciation and amortisation	3 735 866	4 025 354	4 025 354	650 144	670 892	(20 748)	-3.1%	4 025 354
Interest	847 514	1 428 206	1 427 304	137 847	235 123	(97 276)	-41.4%	1 427 305
Contracted services	10 086 903	11 229 839	11 293 563	799 359	903 264	(103 905)	-11.5%	11 289 241
Transfers and subsidies	354 016	346 993	349 493	30 159	32 241	(2 082)	-6.5%	338 728
Irrecoverable debts written off	3 996 926	123 382	123 382	87 419	10 151	77 268	761.2%	123 202
Operational costs	3 562 387	3 830 721	3 868 349	691 072	719 811	(28 740)	-4.0%	3 881 042
Losses on Disposal of Assets	40 757	2 500	2 500	-	93	(93)	-100.0%	2 468
Other Losses	363 664	532 092	532 092	54 951	47 357	7 595	16.0%	532 102
Total Expenditure	64 357 020	71 663 224	71 762 933	8 579 993	9 076 557	(496 564)	-5.5%	71 580 086
Surplus/(Deficit)	3 114 804	(501 712)	(501 712)	4 626 347	4 030 690	595 657	14.8%	(379 038)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	245 762	302 610	(56 848)	-18.8%	3 853 395
Transfers and subsidies - capital (in-kind)	898	-	-	217	-	217	100.0%	-
Surplus/(Deficit) after capital transfers & contributions	5 728 224	3 353 477	3 362 447	4 872 326	4 333 300			3 474 356
Income Tax	54 537	11 407	11 407	(5 098)	(4 303)			11 407
Surplus/(Deficit) after income tax	5 673 687	3 342 070	3 351 040	4 877 424	4 337 603			3 462 949
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	36 709	8 621	8 621	(3 763)	(3 259)			-
Surplus/(Deficit) attributable to municipality	5 710 396	3 350 691	3 359 661	4 873 661	4 334 345			3 462 949
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-			-
Surplus/ (Deficit) for the year	5 710 396	3 350 691	3 359 661	4 873 661	4 334 345			3 462 949

Consolidated Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

Vote Description R thousands	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	332 336	19 831	22 642	(2 811)	-12.4%	321 455
Vote 2 - Corporate Services	420 495	498 476	510 065	87 359	68 340	19 019	27.8%	502 403
Vote 3 - Economic Growth	94 372	111 099	141 641	1 283	3 924	(2 641)	-67.3%	141 141
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	128 296	150 648	(22 352)	-14.8%	1 311 864
Vote 5 - Finance	75 738	123 163	125 012	2 459	2 128	331	15.6%	124 531
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	397	195	202	104.1%	6 380
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	129 618	121 263	8 355	6.9%	1 341 564
Vote 8 - Office of the City Manager	6 015	8 675	8 799	167	–	167	100.0%	15 778
Vote 9 - Safety & Security	466 205	344 830	345 566	19 325	17 846	1 479	8.3%	343 116
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	47 021	41 320	5 702	13.8%	532 899
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	181 099	219 115	(38 016)	-17.3%	2 980 250
Vote 12 - Urban Waste Management	384 643	438 953	450 047	92 532	30 880	61 652	199.6%	434 997
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	207 122	300 423	(93 302)	-31.1%	4 833 823
Vote 14 - Cape Town International Convention Centre	46 961	75 039	83 068	8 284	12 507	(4 222)	-33.76%	83 068
Vote 15 - Cape Town Stadium	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	9 398 351	12 937 678	13 620 016	924 795	991 230	(66 435)	-6.7%	12 973 269
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 328 128	212 035	132 392	79 643	60.2%	1 280 485
Executive and council	1 718	27 948	30 556	139	21	118	551.3%	30 506
Finance and administration	1 153 545	1 310 672	1 297 482	211 890	132 371	79 519	60.1%	1 249 889
Internal audit	82	90	90	7	–	7	100.0%	90
Community and public safety	1 638 433	1 864 454	2 013 122	161 221	149 158	12 063	8.1%	2 006 893
Community and social services	90 140	138 247	142 343	15 008	8 496	6 512	76.7%	141 939
Sport and recreation	220 737	235 626	243 278	5 361	8 690	(3 330)	-38.3%	240 941
Public safety	357 903	231 780	234 166	12 381	7 981	4 400	55.1%	232 166
Housing	932 296	1 202 911	1 334 708	126 754	118 636	8 118	6.8%	1 333 220
Health	37 356	55 890	58 626	1 718	5 356	(3 637)	-67.9%	58 626
Economic and environmental services	1 893 042	3 604 890	3 916 843	216 076	262 691	(46 615)	-17.7%	3 589 063
Planning and development	161 485	280 769	318 464	4 362	11 522	(7 161)	-62.1%	318 364
Road transport	1 549 436	3 013 970	3 268 463	169 383	218 732	(49 349)	-22.6%	2 954 114
Environmental protection	182 121	310 151	329 916	42 331	32 436	9 895	30.5%	316 585
Trading services	4 663 470	6 052 141	6 276 411	326 946	433 998	(107 051)	-24.7%	6 011 316
Energy sources	1 075 730	1 228 075	1 300 903	126 209	143 218	(17 009)	-11.9%	1 283 032
Water management	938 295	1 478 230	1 520 932	48 113	95 193	(47 079)	-49.5%	1 441 101
Waste water management	2 488 246	3 258 361	3 359 029	145 731	191 169	(45 438)	-23.8%	3 200 685
Waste management	161 199	87 476	95 547	6 893	4 418	2 475	56.0%	86 497
Other	48 061	77 484	85 513	8 516	12 992	(4 475)	-34.4%	85 513
Total Capital Expenditure - Functional Classification	9 398 351	12 937 678	13 620 016	924 795	991 230	(66 435)	-6.7%	12 973 269
Funded by:								
National Government	2 466 508	3 735 882	3 735 882	235 380	300 364	(64 984)	-21.6%	3 630 546
Provincial Government	14 200	6 657	6 657	1 065	1 919	(854)	-44.5%	6 657
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	60 650	112 651	121 621	9 353	8 325	1 028	12.4%	121 992
Transfers recognised - capital	2 541 359	3 855 190	3 864 159	245 798	310 608	(64 810)	-20.9%	3 759 195
Borrowing	5 854 382	5 000 000	5 000 000	216 617	310 880	(94 263)	-30.3%	4 882 842
Internally generated funds	1 002 610	4 082 488	4 755 857	462 380	369 742	92 638	25.1%	4 331 231
Total Capital Funding	9 398 351	12 937 678	13 620 016	924 795	991 230	(66 435)	-6.7%	12 973 269

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2024/25	Budget Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	14 528 471	13 565 379	14 839 287	14 036 049	14 839 287
Trade and other receivables from exchange transactions	5 188 299	4 284 376	4 284 376	5 226 753	4 284 376
Receivables from non-ex change transactions	3 156 174	6 337 044	6 337 044	3 089 372	6 337 044
Current portion of non-current receivables	6 055	5 866	5 866	5 557	5 866
Inventory	512 961	536 191	536 191	575 769	536 191
VAT	589 606	1 196 998	1 196 998	3 228	1 196 998
Other current assets	–	–	–	–	–
Total current assets	23 981 567	25 925 854	27 199 762	22 936 727	27 199 762
Non current assets					
Investments	4 248 048	2 189 872	2 189 873	8 158 019	2 189 873
Investment property	572 702	571 011	571 011	572 702	571 011
Property, plant and equipment	70 629 281	81 973 305	82 650 509	71 003 850	82 650 509
Biological assets	–	–	–	–	–
Living and non-living resources	1 112	1 440	1 440	1 112	1 440
Heritage assets	10 324	11 184	11 184	10 324	11 184
Intangible assets	940 198	653 094	658 228	940 198	658 228
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-ex change transactions	193 409	190 424	190 424	193 385	190 424
Other non-current assets	130 486	128 454	128 454	110 760	128 454
Total non current assets	76 725 561	85 718 784	86 401 123	80 990 351	86 401 123
TOTAL ASSETS	100 707 128	111 644 638	113 600 885	103 927 078	113 600 885
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	761 578	1 346 115	1 346 115	761 578	1 346 115
Consumer deposits	596 984	547 313	547 313	649 943	547 313
Trade and other payables from exchange transactions	8 753 605	11 470 776	13 418 050	3 573 477	13 418 050
Trade and other payables from non-ex change transactions	1 150 599	833 187	833 187	2 522 532	833 187
Provision	1 927 892	1 990 806	1 990 808	1 922 135	1 990 808
VAT	507 847	461 413	461 413	545 370	461 413
Other current liabilities	–	–	–	–	–
Total current liabilities	13 698 506	16 649 610	18 596 887	9 975 036	18 596 887
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	13 459 944	9 404 698	13 459 944
Provision	6 610 052	7 256 478	7 256 478	6 610 004	7 256 478
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	13 139 906	20 716 422	20 716 422	16 014 702	20 716 422
TOTAL LIABILITIES	26 838 412	37 366 032	39 313 309	25 989 738	39 313 309
NET ASSETS	73 868 715	74 278 606	74 287 576	77 937 341	74 287 576
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	67 290 275	69 003 123	69 233 535	71 476 809	69 233 535
Reserves and funds	6 578 440	5 275 483	5 054 041	6 460 532	5 054 041
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	73 868 715	74 278 606	74 287 576	77 937 341	74 287 576

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 676 718	13 655 731	13 655 731	2 491 412	2 438 254	53 159	2.2%	13 655 731
Service charges	31 081 542	33 822 077	33 822 077	5 843 548	6 010 450	(166 903)	-2.8%	33 822 077
Other revenue	6 231 933	5 648 650	5 648 650	1 578 400	1 413 214	165 186	11.7%	5 648 650
Transfers and Subsidies - Operational	6 904 517	7 329 561	7 429 270	2 712 736	2 505 416	207 319	8.3%	7 429 270
Transfers and Subsidies - Capital	3 073 968	3 855 190	3 864 159	1 041 789	799 309	242 480	30.3%	3 864 159
Interest	1 678 068	777 395	777 395	254 040	198 771	55 270	27.8%	777 395
Dividends	3 270	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(51 371 761)	(56 446 683)	(56 543 382)	(10 861 097)	(10 962 930)	(101 832)	0.9%	(56 543 382)
Interest	(824 124)	(1 367 594)	(1 367 594)	(12 713)	(12 713)	-	-	(1 367 594)
Transfers and Subsidies	(9 440)	(388 523)	(392 626)	(1 106)	(33 483)	(32 377)	96.7%	(392 626)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 444 691	6 885 804	6 893 681	3 047 010	2 356 289	(690 721)	-29.3%	6 893 681
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	70 772	-	-	-	-	70 772
Decrease (increase) in non-current receivables	341	60	60	-	-	-	-	60
Decrease (increase) in non-current investments	1 579 285	(153 729)	(153 729)	-	-	-	-	(153 729)
Payments								
Capital assets	(9 710 687)	(12 937 678)	(13 620 016)	(1 515 511)	(1 597 950)	(82 440)	5.2%	(13 620 016)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 783 978)	(13 020 575)	(13 702 913)	(1 515 511)	(1 597 950)	(82 440)	5.2%	(13 702 913)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	2 800 000	-	-	5 000 000
Increase (decrease) in consumer deposits	(5 446)	24 594	24 594	37 672	(672)	38 344	-5707.3%	24 594
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 139 343)	(50 000)	(50 000)	-	-	(1 139 343)
NET CASH FROM/(USED) FINANCING ACTIVITIES	751 986	3 885 252	3 885 252	2 787 672	2 749 328	(38 344)	-1.4%	3 885 252
NET INCREASE/ (DECREASE) IN CASH HELD	3 412 698	(2 249 520)	(2 923 980)	4 319 171	3 507 667			(2 923 980)
Cash/cash equivalents at beginning:	7 445 090	8 848 612	10 796 980	10 796 980	10 796 980			10 796 980
Cash/cash equivalents at month/year end:	10 857 789	6 599 092	7 873 000	15 116 151	14 304 647			7 873 000

IN-YEAR BUDGET STATEMENT TABLES: MUNICIPAL ENTITY - CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Executive Summary

The company hosted 36 events and reflects a deficit of R13,8 million for the year-to-date.

Table F1 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	20 674	18 873	18 873	3 580	2 820	760	26.9%	18 873
Transfers recognised - operational	–	–	–	–	–	–	–	–
Other own revenue	478 183	442 321	442 321	41 749	48 291	(6 542)	-13.5%	442 321
Total Revenue (excluding capital transfers and contributions)	498 857	461 194	461 194	45 329	51 111	(5 782)	-11.3%	461 194
Employee costs	104 496	108 347	108 347	19 268	18 554	714	3.8%	108 347
Remuneration of Board Members	874	911	911	–	–	–	–	911
Depreciation and asset impairment	(51 839)	51 370	51 370	8 532	8 532	–	–	51 370
Interest	16	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	68 057	67 423	67 423	7 256	8 767	(1 511)	-17.2%	67 423
Transfers and grants	3 013	2 969	2 969	499	495	4	0.7%	2 969
Other expenditure	181 917	187 186	187 186	28 655	31 003	(2 348)	-7.6%	187 186
Total Expenditure	306 534	418 207	418 207	64 210	67 351	(3 141)	-4.7%	418 207
Surplus/(Deficit)	192 322	42 987	42 987	(18 881)	(16 240)	(2 641)	16.3%	42 987
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	192 322	42 987	42 987	(18 881)	(16 240)	(2 641)	16.3%	42 987
Income Tax	54 537	11 407	11 407	(5 098)	(4 303)	(794)	18.5%	11 407
Surplus/ (Deficit) for the year	137 785	31 580	31 580	(13 783)	(11 936)	(1 847)	15.5%	31 580
<u>Capital expenditure & funds sources</u>								
Capital expenditure	46 961	75 039	83 068	8 284	12 507	(4 222)	-33.8%	83 068
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	46 961	75 039	83 068	8 284	12 507	(4 222)	-33.8%	83 068
Total sources of capital funds	46 961	75 039	83 068	8 284	12 507	(4 222)	-33.8%	83 068
<u>Financial position</u>								
Total current assets	282 375	269 763	261 734	286 711				261 734
Total non current assets	950 832	900 551	908 580	955 683				908 580
Total current liabilities	104 572	102 568	102 568	127 590				102 568
Total non current liabilities	371	83	83	323				83
Community wealth/Equity	1 128 264	1 067 662	1 067 662	1 114 481				1 067 662
<u>Cash flows</u>								
Net cash from (used) operating	174 111	108 200	108 200	(27 949)	(7 721)	(20 228)	262.0%	108 200
Net cash from (used) investing	(46 961)	(75 039)	(83 068)	(8 284)	(12 507)	4 222	-33.8%	(83 068)
Net cash from (used) financing	(5 446)	2 553	2 553	37 672	(672)	38 344	-5707.3%	2 553
Cash/cash equivalents at the year end	273 805	248 244	240 215	275 243	191 630	83 613	43.6%	240 215

Table F2 Monthly Budget Statement – Financial Performance (revenue and expenditure)

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	22 813	24 850	24 850	3 880	3 497	383	10.9%	24 850
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	20 674	18 873	18 873	3 580	2 820	760	26.9%	18 873
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	219 282	198 508	198 508	14 743	16 322	(1 578)	-9.7%	198 508
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	236 013	218 963	218 963	23 126	28 472	(5 346)	-18.8%	218 963
Non-Exchange Revenue	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	498 857	461 194	461 194	45 329	51 111	(5 782)	-11.3%	461 194
Expenditure By Type								
Employee related costs	104 496	108 347	108 347	19 268	18 554	714	3.8%	108 347
Remuneration of board members	874	911	911	-	-	-	-	911
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	68 057	67 423	67 423	7 256	8 767	(1 511)	-17.2%	67 423
Debt impairment	498	180	180	-	-	-	-	180
Depreciation and asset impairment	(52 337)	51 190	51 190	8 532	8 532	-	-	51 190
Interest	16	-	-	-	-	-	-	-
Contracted services	86 351	85 370	85 370	12 143	13 386	(1 244)	-9.3%	85 370
Transfers and subsidies	3 013	2 969	2 969	499	495	4	0.7%	2 969
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	95 552	101 816	101 816	16 498	17 617	(1 118)	-6.3%	101 816
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	14	-	-	14	-	14	0.0%	-
Total Expenditure	306 534	418 207	418 207	64 210	67 351	(3 141)	-4.7%	418 207
Surplus/(Deficit)	192 322	42 987	42 987	(18 881)	(16 240)	(2 641)	16.3%	42 987
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	192 322	42 987	42 987	(18 881)	(16 240)	(2 641)	16.3%	42 987
Income Tax	54 537	11 407	11 407	(5 098)	(4 303)	(794)	18.5%	11 407
Surplus/(Deficit) for the year	137 785	31 580	31 580	(13 783)	(11 936)	(1 847)		31 580

Table F3 Monthly Budget Statement – Capital expenditure

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure by Asset Class/Sub-class								
Other assets	16 238	33 014	38 728	415	5 502	(5 087)	-92.5%	38 728
Operational Buildings	16 238	33 014	38 728	415	5 502	(5 087)	-92.5%	38 728
Municipal Offices	16 238	33 014	38 728	415	5 502	(5 087)	-92.5%	38 728
Computer Equipment	11 836	28 570	28 570	5 170	4 762	408	8.6%	28 570
Computer Equipment	11 836	28 570	28 570	5 170	4 762	408	8.6%	28 570
Furniture and Office Equipment	9 076	9 970	9 970	2 699	1 662	1 038	62.4%	9 970
Furniture and Office Equipment	9 076	9 970	9 970	2 699	1 662	1 038	62.4%	9 970
Machinery and Equipment	9 812	3 485	5 800	–	581	(581)	-100.0%	5 800
Machinery and Equipment	9 812	3 485	5 800	–	581	(581)	-100.0%	5 800
Total Capital Expenditure	46 961	75 039	83 068	8 284	12 507	(4 222)	-33.8%	83 068
Funded by:								
National Government	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	46 961	75 039	83 068	8 284	12 507	(4 222)	-33.8%	83 068
Total Capital Funding	46 961	75 039	83 068	8 284	12 507	(4 222)	-33.8%	83 068

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2024/25	Current Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	273 805	248 244	240 215	275 243	240 215
Trade and other receivables from exchange transactions	–	–	–	–	–
Receivables from non-exchange transactions	2 818	15 551	15 551	6 611	15 551
Current portion of non-current receivables	2 991	2 969	2 969	2 493	2 969
Inventory	2 762	2 998	2 998	2 365	2 998
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	282 375	269 763	261 734	286 711	261 734
Non current assets					
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	651 856	581 687	589 716	651 609	589 716
Biological assets	–	–	–	–	–
Living and non-living resources	–	–	–	–	–
Heritage assets	–	–	–	–	–
Intangible assets	–	–	–	–	–
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	193 314	190 410	190 410	193 314	190 410
Other non-current assets	105 662	128 454	128 454	110 760	128 454
Total non current assets	950 832	900 551	908 580	955 683	908 580
TOTAL ASSETS	1 233 207	1 170 313	1 170 313	1 242 394	1 170 313
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	36 928	47 342	47 342	74 600	47 342
Trade and other payables from exchange transactions	57 887	45 991	45 991	41 694	45 991
Trade and other payables from non-exchange transactions	–	–	–	–	–
Provision	9 757	9 235	9 235	11 296	9 235
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	104 572	102 568	102 568	127 590	102 568
Non current liabilities					
Financial liabilities	–	–	–	–	–
Provision	371	83	83	323	83
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	371	83	83	323	83
TOTAL LIABILITIES	104 944	102 651	102 651	127 913	102 651
NET ASSETS	1 128 264	1 067 662	1 067 662	1 114 481	1 067 662
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(200 164)	(260 765)	(260 765)	(213 947)	(260 765)
Reserves	1 328 428	1 328 428	1 328 428	1 328 428	1 328 428
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 128 264	1 067 662	1 067 662	1 114 481	1 067 662

Table F5 Monthly Budget Statement – Cash Flow

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Other revenue	478 247	442 321	442 321	41 749	48 291	(6 542)	-13.5%	442 321
Transfers and Subsidies - Operational	–	–	–	–	–	–	–	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	20 674	18 873	18 873	3 580	2 820	760	26.9%	18 873
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(321 539)	(352 994)	(352 994)	(73 278)	(58 832)	(14 446)	24.6%	(352 994)
Interest	–	–	–	–	–	–	–	–
Dividends paid	(3 270)	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	174 111	108 200	108 200	(27 949)	(7 721)	(20 228)	262.0%	108 200
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–
Payments								
Capital assets	(46 961)	(75 039)	(83 068)	(8 284)	(12 507)	4 222	-33.8%	(83 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(46 961)	(75 039)	(83 068)	(8 284)	(12 507)	4 222	-33.8%	(83 068)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	(5 446)	2 553	2 553	37 672	(672)	38 344	-5707.3%	2 553
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(5 446)	2 553	2 553	37 672	(672)	38 344	-5707.3%	2 553
NET INCREASE/ (DECREASE) IN CASH HELD	121 704	35 714	27 685	1 439	(20 900)	22 338	-106.9%	27 685
Cash/cash equivalents at the beginning of year	152 101	212 530	212 530	273 805	212 530	61 275	28.8%	212 530
Cash/cash equivalents at the end of year	273 805	248 244	240 215	275 243	191 630	83 613	43.6%	240 215

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description R thousands	YTD Variance	Reasons for material deviations	Remedial or corrective steps / remarks
<u>Revenue items</u>			
Interest earned - external investments	760	The variance is due to favourable cash balances as a result of an increase in events/revenue in the previous financial year, timing of capital projects paid, and the investment of surplus funds, despite the decrease in interest rates.	No remedial action required.
Sale of Goods and Rendering of Services	383	The variance is directly linked to an increase in our Casual Parkers parking revenue.	No remedial action required.
Rental from Fixed Assets	(1 578)	The variance in rental income is due to the lower yielding events held to date.	No remedial action required.
Operational Revenue	(5 346)	The variance in operational income is due to lower yielding events held to date, which has resulted in a decrease in revenue from sub-contracted services, and Food & Beverage (F&B) revenue.	No remedial action required.
<u>Expenditure items</u>			
Employee related costs	714	The variance is attributable to the payment of the remaining balance for the bursary disbursement pertaining to the 2025 academic year.	No remedial action required.
Inventory consumed	(1 511)	The variance in inventory consumed is directly linked to a decrease in F&B revenue, resulting in reduced purchases of F&B stock.	No remedial action required.
Contracted services	(1 244)	The variance is directly linked to a decrease in F&B revenue-generating activities, resulting in less labour broker staff (waiters) required to support events.	No remedial action required.
Operational costs	(1 118)	The variance is directly linked to a decrease in operational costs incurred during the period.	No remedial action required.
<u>Cash flow items</u>			
Interest	760	The variance is due to favourable cash balances as a result of an increase in events/revenue in the previous financial year, timing of capital projects paid, and the investment of surplus funds, despite the decrease in interest rates.	No remedial action required.
Suppliers and employees	(14 446)	The variance is due to the timing difference between when the supplier expenditure was incurred and the cash flow.	No remedial action required.
Capital assets	4 222	Due to timing of capital spend as at 31 August 2025.	No remedial action required.
Increase (decrease) in consumer deposits	38 344	Increase in consumer deposits for events.	No remedial action required.
<u>Capital Expenditure items</u>			
Computer Equipment	408	Due to timing of capital spend as at 31 August 2025.	No remedial action required.
Furniture and Office Equipment	1 038	Due to timing of capital spend as at 31 August 2025.	No remedial action required.
Machinery and Equipment	(581)	Due to timing of capital spend as at 31 August 2025.	No remedial action required.
Municipal Offices	(5 087)	Due to timing of capital spend as at 31 August 2025.	No remedial action required.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2024/25	Current Year 2025/26			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating	Interest & Depreciation /Operating Expenditure	(17.1%)	12.2%	12.2%	12.2%	13.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	270.0%	263.0%	255.2%	224.7%	255.2%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	270.0%	263.0%	255.2%	224.7%	255.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	261.8%	242.0%	234.2%	215.7%	234.2%
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	39.9%	45.3%	45.3%	621.3%	460.9%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	20.9%	23.5%	23.5%	42.5%	23.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(10.5%)	11.1%	11.1%	13.1%	18.8%

Table SF3 Entity Aged debtors

Detail	Current Year 2025/26										Actual Bad Debts Written Off against Debtors
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	2 868	66	189	-	1 163	-	-	-	4 286	1 163	-
Total By Income Source	2 868	66	189	-	1 163	-	-	-	4 286	1 163	-
2024/25 - totals only											
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	2 868	66	189	-	1 163	-	-	-	4 286	1 163	-
Total By Customer Group	2 868	66	189	-	1 163	-	-	-	4 286	1 163	-

Table SF4 Entity Aged creditors

Detail	Current 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	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	25 053	-	-	-	-	-	-	-	25 053
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	25 053	-	-	-	-	-	-	-	25 053

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands						
Cash	-	150	-	-	31	181
ABSA Bank - Current - 4072900553	-	33	0	-	381	414
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	7.59	54 284	432	(2 500)	11 250	63 467
Investec Bank - (462097) 1008645	7.49	12 188	130	-	9 000	21 318
Nedgroup Money Market - (800167964) - 8319631	7.48	50 804	340	(3 000)	14 750	62 894
ABSA Bank - CTICC Money Market - 9316676360	4.45	67 553	521	-	-	68 074
Nedgroup Corp Money Market - (800167964) 8292731	7.53	48 854	367	(3 500)	3 000	48 721
Nedbank - CTICC Main Current - 1151569623	-	7 438	7	(1 521)	-	5 924
Nedbank - CTICC Merchant Services - 11515696658	-	258	-	-	606	864
Nedbank - CTICC Payroll - 1151569666	-	63	-	-	18	82
Nedbank - CTICC East - 1151569674	-	1	-	-	0	1
Nedbank - CTICC E-Commerce - 1151569682	-	0	-	-	0	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	6.75	7 847	49	(4 592)	-	3 304
Total investments		249 475	1 846	(15 113)	39 036	275 243

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	874	911	911	-	-	-	-	911
Sub Total - Board Members of Entities	874	911	911	-	-	-	-	911
% increase		4.2%	4.2%					4.2%
Senior Managers of Entities								
Basic Salaries and Wages	12 292	13 723	13 723	2 287	2 287	-	-	13 723
Sub Total - Senior Managers of Entities	12 292	13 723	13 723	2 287	2 287	-	-	13 723
% increase		11.6%	11.6%					11.6%
Other Staff of Entities								
Basic Salaries and Wages	92 195	94 624	94 624	16 981	16 267	714	4.4%	94 624
Sub Total - Other Staff of Entities	92 195	94 624	94 624	16 981	16 267	714	4.4%	94 624
% increase		2.6%	2.6%					2.6%
Total Municipal Entities remuneration	105 362	109 259	109 259	19 268	18 554	714	3.8%	109 259
Unpaid salary, allowances & benefits in arrears:	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2025/26												Current Year 2025/26		
	July Outcome	August Outcome	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Rental of facilities and equipment	3 932	10 812	22 160	27 837	22 547	3 987	6 914	22 134	16 807	16 000	28 789	16 590	198 508	210 605	223 437
Interest earned - external investments	1 846	1 734	1 499	1 616	1 639	1 589	1 598	1 582	1 615	1 646	1 653	856	18 873	20 524	22 423
Other revenue	6 974	20 031	26 046	31 522	27 255	11 007	3 973	25 500	21 531	22 960	22 350	24 664	243 813	258 767	274 915
Cash Receipts by Source	12 752	32 577	49 705	60 975	51 441	16 582	12 485	49 216	39 953	40 606	52 792	42 110	461 194	489 896	520 775
Other Cash Flows by Source															
Increase (decrease) in consumer deposits	19 995	17 677	(2 016)	(717)	2 060	–	(3 807)	314	(717)	3 314	896	(34 447)	2 553	3 598	6 040
Total Cash Receipts by Source	32 747	50 254	47 689	60 258	53 502	16 582	8 678	49 530	39 236	43 921	53 688	7 663	463 747	493 495	526 815
Cash Payments by Type															
Employee related costs	9 715	9 553	9 127	9 412	9 274	7 770	8 385	9 291	9 132	9 315	9 244	8 130	108 347	114 030	120 010
Remuneration of directors	–	–	253	–	–	219	–	–	219	–	–	219	911	952	995
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	5 413	6 730	7 736	8 384	7 650	6 213	5 575	7 715	7 200	7 402	7 083	8 269	85 370	89 585	94 008
Transfers and grants - other	249	249	247	247	247	247	247	247	247	247	247	244	2 969	2 969	2 969
Other expenditure	13 952	18 348	20 533	23 367	20 945	12 650	12 029	20 008	18 319	19 203	18 688	22 568	220 609	232 916	245 935
Cash Payments by Type	29 329	34 881	37 896	41 410	38 116	27 100	26 236	37 261	35 118	36 167	35 263	39 430	418 207	440 452	463 917
Other Cash Flows/Payments by Type															
Capital assets	2 315	5 969	6 922	6 922	6 922	6 922	6 922	6 922	6 922	6 922	6 922	12 483	83 068	73 795	62 594
Other Cash Flows/Payments	25 433	(16 365)	(8 480)	(11 994)	(8 700)	2 316	3 180	(7 845)	(5 702)	(6 751)	(5 846)	(24 459)	(65 213)	(63 400)	(52 759)
Total Cash Payments by Type	57 077	24 485	36 339	36 339	36 339	36 339	36 339	36 339	36 339	36 339	36 339	27 453	436 062	450 847	473 752
NET INCREASE/(DECREASE) IN CASH HELD	(24 330)	25 769	11 351	23 919	17 163	(19 757)	(27 661)	13 191	2 898	7 582	17 349	(19 790)	27 685	42 647	53 063
Cash/cash equivalents at the month/year begin:	273 805	249 475	275 243	286 594	310 513	327 677	307 920	280 259	293 451	296 349	303 931	321 280	212 530	240 215	282 862
Cash/cash equivalents at the month/year end:	249 475	275 243	286 594	310 513	327 677	307 920	280 259	293 451	296 349	303 931	321 280	301 490	240 215	282 862	335 925

Table SF8a Entity capital expenditure on new assets by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	4 231	19 564	25 278	363	3 261	(2 898)	-88.9%	25 278
Operational Buildings	4 231	19 564	25 278	363	3 261	(2 898)	-88.9%	25 278
Municipal Offices	4 231	19 564	25 278	363	3 261	(2 898)	-88.9%	25 278
Computer Equipment	9 856	8 900	8 900	5 170	1 483	3 687	248.5%	8 900
Computer Equipment	9 856	8 900	8 900	5 170	1 483	3 687	248.5%	8 900
Furniture and Office Equipment	8 978	5 450	5 450	2 699	908	1 791	197.2%	5 450
Furniture and Office Equipment	8 978	5 450	5 450	2 699	908	1 791	197.2%	5 450
Machinery and Equipment	8 238	820	3 135	–	137	(137)	-100.0%	3 135
Machinery and Equipment	8 238	820	3 135	–	137	(137)	-100.0%	3 135
Total Capital Expenditure on new assets	31 303	34 734	42 763	8 232	5 789	2 443	42.2%	42 763

Table SF8b Entity capital expenditure on the renewal of existing assets by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	12 007	13 450	13 450	52	2 242	(2 190)	-97.7%	13 450
Operational Buildings	12 007	13 450	13 450	52	2 242	(2 190)	-97.7%	13 450
Municipal Offices	12 007	13 450	13 450	52	2 242	(2 190)	-97.7%	13 450
Computer Equipment	1 980	19 670	19 670	–	3 278	(3 278)	-100.0%	19 670
Computer Equipment	1 980	19 670	19 670	–	3 278	(3 278)	-100.0%	19 670
Furniture and Office Equipment	98	4 520	4 520	–	753	(753)	-100.0%	4 520
Furniture and Office Equipment	98	4 520	4 520	–	753	(753)	-100.0%	4 520
Machinery and Equipment	1 574	2 665	2 665	–	444	(444)	-100.0%	2 665
Machinery and Equipment	1 574	2 665	2 665	–	444	(444)	-100.0%	2 665
Total Capital Expenditure on renewal of existing assets	15 658	40 305	40 305	52	6 718	(6 665)	-99.2%	40 305

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	15 702	13 924	13 924	1 437	2 321	(884)	-38.1%	13 924
Operational Buildings	15 702	13 924	13 924	1 437	2 321	(884)	-38.1%	13 924
Municipal Offices	15 702	13 924	13 924	1 437	2 321	(884)	-38.1%	13 924
Total Repairs and Maintenance Expenditure	15 702	13 924	13 924	1 437	2 321	(884)	-38.1%	13 924

Table SF8d Entity depreciation by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Other assets	47 771	51 190	51 190	8 532	8 532	–	-	51 190
Operational Buildings	47 771	51 190	51 190	8 532	8 532	–	-	51 190
Municipal Offices	47 771	51 190	51 190	8 532	8 532	–	-	51 190
Total Depreciation	47 771	51 190	51 190	8 532	8 532	–	-	51 190

IN-YEAR BUDGET STATEMENT TABLES: MUNICIPAL ENTITY - CAPE TOWN STADIUM

Table F1 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–
Transfers recognised - operational	19 437	44 500	44 500	3 089	9 522	(6 433)	-67.6%	44 500
Other own revenue	79 278	74 665	74 665	8 499	10 896	(2 397)	-22.0%	74 665
Total Revenue (excluding capital transfers and contributions)	100 639	120 165	120 165	11 698	20 618	(8 920)	-43.3%	120 165
Employee costs	4 165	4 500	4 500	672	750	(78)	-10.4%	4 500
Remuneration of Board Members	428	640	640	–	–	–	–	640
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	531	3 175	3 175	19	653	(634)	-97.1%	3 175
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	94 552	111 849	111 849	11 007	19 215	(8 208)	-88.2%	111 849
Total Expenditure	99 676	120 165	120 165	11 698	20 618	(8 920)	-43.3%	120 165
Surplus/(Deficit)	963	0	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	963	0	–	–	–	–	–	–
Income Tax	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	963	0	–	–	–	–	–	–
Financial position								
Total current assets	33 974	31 361	31 361	43 561				31 361
Total non current assets	–	–	–	–				–
Total current liabilities	39 924	38 275	38 275	49 511				38 275
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	(5 950)	(6 913)	(6 913)	(5 950)				(6 913)
Cash flows								
Net cash from (used) operating	2 040	2 509	2 509	7 700	–	7 700	100.0%	2 509
Net cash from (used) investing	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	7 454	10 430	10 430	15 153	7 920	7 233	91.3%	10 430

Table F2 Monthly Budget Statement – Financial Performance (revenue and expenditure)

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	–	–	–	–	–	–	–	–
Service charges - Water	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	–	–	–	–	–	–	–	–
Service charges - Waste Management	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	56 547	52 184	52 184	4 444	6 816	(2 372)	-34.8%	52 184
Licence and permits	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–
Operational Revenue	22 731	22 481	22 481	4 055	4 080	(25)	-0.6%	22 481
Non-Exchange Revenue	–	–	–	–	–	–	–	–
Property rates	–	–	–	–	–	–	–	–
Surcharges and Taxes	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences or permits	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	19 437	44 500	44 500	3 089	9 522	(6 433)	-67.6%	44 500
Interest	1 924	1 000	1 000	110	200	(90)	-45.1%	1 000
Operational Revenue	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–
Other Gains- Services in Kind Received	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	100 639	120 165	120 165	11 698	20 618	(8 920)	-43.3%	120 165
Expenditure By Type								
Employee related costs	4 165	4 500	4 500	672	750	(78)	-10.4%	4 500
Remuneration of board members	428	640	640	–	–	–	–	640
Bulk purchases - electricity	–	–	–	–	–	–	–	–
Inventory consumed	531	3 175	3 175	19	653	(634)	-97.1%	3 175
Debt impairment	–	–	–	–	–	–	–	–
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Contracted services	60 472	73 024	73 024	7 513	12 387	(4 874)	-39.3%	73 024
Transfers and subsidies- Services in Kind Utilised	–	–	–	–	–	–	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–
Operational costs	34 081	38 825	38 825	3 494	6 828	(3 334)	-48.8%	38 825
Losses on disposal of Assets	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–
Total Expenditure	99 676	120 165	120 165	11 698	20 618	(8 920)	-43.3%	120 165
Surplus/(Deficit)	963	0	0	–	–	–	–	0
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	963	0	0	–	–	–	–	0
Income Tax	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	963	0	0	–	–	–		–

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2024/25	Current Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	7 454	10 430	10 430	15 153	10 430
Trade and other receivables from exchange transactions	7 254	10 093	10 093	7 254	10 093
Receivables from non-exchange transactions	16 266	8 002	8 002	18 154	8 002
Current portion of non-current receivables	3 000	2 837	2 837	3 000	2 837
Inventory	–	–	–	–	–
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	33 974	31 361	31 361	43 561	31 361
Non current assets					
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Biological assets	–	–	–	–	–
Living and non-living resources	–	–	–	–	–
Heritage assets	–	–	–	–	–
Intangible assets	–	–	–	–	–
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	–	–	–	–	–
TOTAL ASSETS	33 974	31 361	31 361	43 561	31 361
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables from exchange transactions	29 389	38 275	38 275	49 511	38 275
Trade and other payables from non-exchange transactions	9 478	–	–	–	–
Provision	–	–	–	–	–
VAT	1 057	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	39 924	38 275	38 275	49 511	38 275
Non current liabilities					
Financial liabilities	–	–	–	–	–
Provision	–	–	–	–	–
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	39 924	38 275	38 275	49 511	38 275
NET ASSETS	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)
Reserves	–	–	–	–	–
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)

Table F5 Monthly Budget Statement – Cash Flow

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Other revenue	63 861	71 004	71 004	16 309	11 096	5 213	47.0%	71 004
Transfers and Subsidies - Operational	19 437	44 500	44 500	3 089	9 522	(6 433)	-67.6%	44 500
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(82 934)	(112 994)	(112 994)	(11 698)	(20 618)	8 920	-43.3%	(112 994)
Interest	1 675	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	2 040	2 509	2 509	7 700	–	7 700	100.0%	2 509
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–
Payments								
Capital assets	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	–	–	–	–	–	–	–
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	2 040	2 509	2 509	7 700	–	7 700	100.0%	2 509
Cash/cash equivalents at the beginnig of year	5 414	7 920	7 920	7 454	7 920	(467)	-5.9%	7 920
Cash/cash equivalents at the end of year	7 454	10 430	10 430	15 153	7 920	7 233	91.3%	10 430

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN STADIUM**Table SF1 Entity Material variance explanation**

Description R thousands	YTD Variance	Reasons for material deviations	Remedial or corrective steps / remarks
<u>Revenue items</u>			
Rental from Fixed Assets	(2 372)	The negative variance is due to fewer events being hosted than initially anticipated. Included in the budget are secured and unsecured events. Certain unsecured events did not take place in the reporting period.	No remedial action required.
Operational Revenue	(25)	Immaterial variance	No remedial action required.
Transfer and subsidies - Operational	(6 433)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Interest	(90)	The variance is due to the bank account balance not being as favourable as initially anticipated. This variance will be corrected in ensuing months.	No remedial action required.
<u>Expenditure items</u>			
Employee related costs	(78)	The variance is due to savings realised with the annual cost of living increase adjustment for existing staff.	No remedial action required.
Inventory consumed	(634)	The variance is due to significant fuel savings, due to no load-shedding experienced during the preceeding months.	No remedial action required.
Contracted services	(4 874)	The variance is due to timing of expenditure, as well as savings realised in the marketing, repairs and maintenance, and cleaning cost elements.	No remedial action required.
Operational costs	(3 334)	The variance is due to timing of expenditure, as well as savings realised in the travel, advertising, licenses and internet cost elements.	No remedial action required.
<u>Cash flow items</u>			
Other revenue	5 213	The variance is due to deposits received for the Business Lounge memberships, hospitality, as well as the payment received for the South Africa vs Australia test match in the Commercial Bank Account.	No remedial action required.
Transfers and Subsidies - Operational	(6 433)	The positive variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	8 920	The variance is due to timing of expenditure, as well as savings realised across the various cost elements as illustrated above.	No remedial action required.

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands						
Nedbank - Commercial Account 1 - 1151 570 605	0%	7 609	43	–	5 565	13 217
Nedbank - Commercial Account 2 - 1151 570 613	0%	1 925	12	–	–	1 937
Total investments		9 534	55	–	5 565	15 153

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	428	640	640	–	–	–	–	640
Sub Total - Board Members of Entities	428	640	640	–	–	–	–	640
% increase		49.6%	49.6%					49.6%
Senior Managers of Entities								
Basic Salaries and Wages	4 165	4 500	4 500	672	750	(78)	-10.4%	4 500
Sub Total - Senior Managers of Entities	4 165	4 500	4 500	672	750	(78)	-10.4%	4 500
% increase		8.0%	8.0%					8.0%
Other Staff of Entities								
Basic Salaries and Wages	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities	–	–	–	–	–	–	–	–
% increase		–	–					–
Total Municipal Entities remuneration	4 593	5 140	5 140	672	750	(78)	-10.4%	5 140
Unpaid salary, allowances & benefits in arrears:	–	–	–	–	–	–	–	–

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	30 001	29 886	29 886	3 121	4 981	(1 860)	-37.3%	29 886
Sport and Recreation Facilities	30 001	29 886	29 886	3 121	4 981	(1 860)	-37.3%	29 886
Indoor Facilities	30 001	29 886	29 886	3 121	4 981	(1 860)	-37.3%	29 886
Total Repairs and Maintenance Expenditure	30 001	29 886	29 886	3 121	4 981	(1 860)	-37.3%	29 886

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July Outcome	August Outcome	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands															
<u>Cash Receipts By Source</u>															
Rental of facilities and equipment	1 329	3 115	5 308	4 123	3 113	8 500	3 107	2 307	7 148	2 457	2 707	8 969	52 184	56 583	61 057
Interest earned - external investments	43	67	100	100	100	100	100	100	100	100	–	90	1 000	1 045	1 092
Transfers and Subsidies - Operational	1 490	1 599	3 857	4 228	5 238	44	1 791	5 782	1 136	5 632	5 482	8 219	44 500	44 500	44 500
Other revenue	4 939	6 816	444	444	444	444	3 636	444	444	444	444	(1 127)	17 819	23 444	24 574
Cash Receipts by Source	7 800	11 597	9 710	8 895	8 895	9 089	8 634	8 634	8 828	8 634	8 634	16 152	115 504	125 572	131 223
<u>Cash Payments by Type</u>															
Employee related costs	336	336	375	375	375	375	375	375	375	375	375	453	4 500	4 703	4 914
Remuneration of councillors	–	–	160	–	–	160	–	–	160	–	–	160	640	669	699
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory Consumed	–	19	326	244	244	244	244	244	244	244	244	878	3 175	3 318	3 467
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	3 649	3 863	6 225	6 091	6 091	6 125	6 006	6 006	6 040	6 006	6 006	10 914	73 024	76 310	79 744
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	1 735	1 759	2 623	2 185	2 185	2 185	2 009	2 009	2 009	2 009	2 009	8 937	31 655	40 572	42 398
Cash Payments by Type	5 720	5 978	9 710	8 895	8 895	9 089	8 634	8 634	8 828	8 634	8 634	21 342	112 994	125 572	131 223
NET INCREASE/(DECREASE) IN CASH HELD	2 080	5 619	–	–	–	–	–	–	–	–	–	(5 190)	2 509	0	0
Cash/cash equivalents at the month/year begin:	7 454	9 534	15 153	15 153	15 153	15 153	15 153	15 153	15 153	15 153	15 153	15 153	7 454	9 963	9 963
Cash/cash equivalents at the month/year end:	9 534	15 153	15 153	15 153	15 153	15 153	15 153	15 153	15 153	15 153	15 153	9 963	9 963	9 963	9 963

QUALITY CERTIFICATE

I, **LUNGELO MBANDAZAYO**, the municipal manager of **CITY OF CAPE TOWN**, hereby certify that –

- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of **August of 2025** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

Print name ----- Lungelo Mbandazayo -----

Municipal Manager of City of Cape Town (CPT)

Signature



Digitally signed by Lungelo

Mbandazayo

Date: 2025.09.09 20:29:41 +02'00'

Date

09 September 2025

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Taubie Motlhabane**, the Accounting Officer of Cape Town International Convention Centre Company (RF) SOC Ltd, hereby certify that the monthly budget statement for the month of **August 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

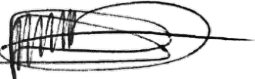
Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature  Date 09 September 2025

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature  Date 09 September 2025

Cape Town International Convention Centre

DIRECTORS: N Pangarker (Chairperson), A Cilliers, JC Fraser, W Parker, TT Motlhabane (CEO), AI Van Den Broecke, R Rheeder, RP Ravens, C Vorster, W De Wet CA(SA) (CFO).

Cape Town International Convention Centre Company (RF) SOC Ltd (Convenco), Registration no. 1999/007837/30

+27 21 410 5000

info@cticc.co.za

www.cticc.co.za

Convention Square, 1 Lower Long Street, Cape Town, 8001, South Africa



09 September 2025

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Gina Woodburn**, Accounting Officer of the Cape Town Stadium (RF) SOC Ltd, hereby certify that the monthly budget statement for the month of **August 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Fairoza Parker

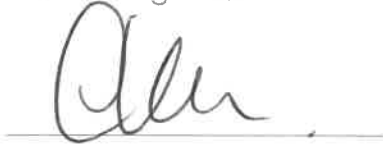
Chief Financial Officer

**Fairoza
Parker**

Digitally signed
by Fairoza Parker
Date: 2025.09.09
08:34:38 +02'00'

Gina Woodburn

Accounting officer



Mr. PJ Veldhuizen – Chairman of The Board **Ms. G Woodburn** – Chief Executive Officer **Ms. V Manuel** – Vice Chair and Chair of the Audit and Risk Committee **Mr. S Blom** – Chair of the HR, Social & Ethics Subcommittee **Mr. M van Staden** – Chair of the Events, Marketing, & Commercial Subcommittee **Mr. G Ho** – Chair of the Finance Subcommittee **Ms. E Kling** – Non-executive Director **Mr B Hendricks** – Non –executive Director **Ms F Parker** – Chief Financial Officer

Proudly Managing



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

Section 71(1)(c) - Actual expenditure per vote split charge in/out (year-to-date)

AUGUST 2025 (2026 M02)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

	Budget	Budget	Budget	Net	Budget	Budget	Budget	Net	Actual	Actual	Actual	Net	Variance
Expenditure	Annual	Charge IN	Charge OUT	Budget	Y-t-D	Charge IN	Charge OUT	Budget	Y-t-D	Charge IN	Charge OUT	Actual	YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1 891 022 923	327 498 328	-18 488 974	2 200 032 277	271 919 965	57 094 961	-3 273 257	325 741 670	213 514 629	59 389 338	-3 551 829	269 352 138	-56 389 532
Finance: CS & H	4 109 350	338 281	-4 373 464	74 168	628 480	57 136	-653 533	32 083	553 798	67 962	-621 761	-1	-32 084
HR Business Partner: CS & H	8 267 488	1 025 474	-8 575 980	716 982	1 335 449	191 708	-1 367 820	159 337	1 322 804	214 962	-1 537 757	-1	-159 338
Library & Information Services	570 969 552	180 288 925	-2 892 996	748 365 481	88 728 920	30 127 882	-482 166	118 374 636	83 610 142	33 018 706	-482 166	116 146 683	-2 227 953
Management: Community Services & Health	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning & Development & PMO	58 447 257	73 404 180	-111 719 620	20 131 817	9 087 749	10 959 231	-17 392 523	2 654 456	8 718 994	11 558 299	-17 797 438	2 479 854	-174 601
Recreation & Parks	2 022 783 945	2 309 155 991	-1 359 500 692	2 972 439 244	243 757 063	335 298 343	-177 898 345	401 157 061	216 357 091	299 222 790	-136 139 285	379 440 595	-21 716 466
Community, Arts & Culture Development	336 000 351	252 540 039	-146 161 268	442 379 123	29 136 268	38 285 842	-21 472 708	45 949 402	30 464 344	41 484 147	-22 868 462	49 080 029	3 130 627
Support Services: CS & H	25 906 431	8 812 688	-33 742 456	976 662	4 131 298	1 459 535	-5 328 519	262 314	3 394 824	1 544 586	-4 939 410	0	-262 314
Community Services & Health	4 917 507 297	3 153 063 906	-1 685 455 449	6 385 115 754	648 725 193	473 474 637	-227 868 871	894 330 959	557 936 626	446 500 781	-187 938 109	816 499 298	-77 831 661
Citizen Interface	340 453 934	215 298 153	-521 728 283	34 023 804	45 748 194	33 576 186	-75 917 434	3 406 946	45 223 985	32 766 879	-75 683 151	2 307 713	-1 099 233
Executive & Councillor Supprt Operations	355 828 852	479 544 001	-779 053 586	56 319 267	59 305 490	80 420 492	-129 342 785	10 383 197	52 963 165	80 638 050	-131 201 985	2 399 230	-7 983 967
Facilities Management	627 605 341	632 686 337	-794 408 959	465 882 719	63 561 733	98 758 090	-124 436 183	37 883 640	63 390 087	99 338 455	-123 993 083	38 735 459	851 819
Finance: CS	16 315 980	2 840 113	-18 184 789	971 303	1 051 252	457 137	-2 389 901	-881 512	1 036 120	426 756	-1 313 308	149 569	1 031 081
Fleet Management	477 388 547	298 825 222	-611 757 445	164 456 325	70 288 963	48 570 284	-98 723 881	20 135 366	77 670 677	44 598 001	-84 443 385	37 825 293	17 689 927
HR Business Partner: CS	5 979 196	1 656 407	-6 857 106	778 496	1 006 886	264 871	-1 049 257	222 501	1 010 771	282 985	-1 219 158	74 598	-147 903
Human Resources	463 639 034	107 990 451	-445 036 208	126 593 277	72 608 303	18 623 713	-69 694 682	21 537 335	64 065 650	18 425 264	-67 289 274	15 201 640	-6 335 695
Corporate Digital Governance	7 438 200	2 247 640	-9 397 328	288 512	1 462 296	365 637	-1 548 011	279 921	1 463 993	408 517	-1 872 509	0	-279 921
Information Systems & Technology	1 651 294 739	416 758 348	-1 940 528 179	127 524 908	364 629 097	64 389 327	-399 261 222	29 757 202	368 903 007	95 670 011	-441 451 027	23 121 991	-6 635 211
Management: Corporate Services	22 948 944	96 757 740	-118 300 957	1 405 727	1 349 513	14 243 319	-16 457 060	-864 229	1 159 096	14 294 682	-15 453 779	-1	864 228
Project Management Office: CS	16 634 196	1 779 771	-17 770 208	643 758	2 730 486	310 058	-2 682 373	358 171	2 731 635	350 592	-3 082 227	0	-358 171
Support Services: CS	6 727 779	1 544 225	-7 802 004	470 000	1 163 764	246 566	-1 230 800	179 531	1 167 840	282 687	-1 374 681	75 846	-103 684
Corporate Services	3 992 254 740	2 257 928 410	-5 270 825 053	979 358 097	684 905 978	360 225 679	-922 733 590	122 398 067	680 786 026	387 482 879	-948 377 568	119 891 336	-2 506 731
Economic Development & Investment	320 260 818	160 269 419	-29 593 194	450 937 043	31 392 610	23 132 562	-3 904 417	50 620 755	28 153 529	24 386 043	-4 376 632	48 162 940	-2 457 814
Finance: EG	7 797 506	5 112 955	-12 685 736	224 724	1 293 275	750 104	-1 941 407	101 972	1 342 109	852 852	-2 194 961	0	-101 972
HR Business Partner: EG	3 004 217	4 103 470	-7 853 364	-745 676	480 800	587 095	-1 047 904	19 991	471 065	658 252	-1 129 317	0	-19 991
Management: Economic Growth	36 707 674	97 836 305	-130 323 046	4 220 933	5 548 924	14 427 719	-16 695 028	3 281 614	4 388 800	15 231 147	-19 619 947	0	-3 281 614
Project Management Office: EG	8 012 539	4 131 540	0	12 144 079	1 333 694	581 553	0	1 915 247	1 571 507	660 105	0	2 231 612	316 365
Property Transactions	289 802 604	147 513 278	-17 352 197	419 963 684	46 418 946	21 288 772	-2 737 023	64 970 694	44 957 950	20 871 498	-2 620 766	63 208 682	-1 762 012
Strategic Assets	118 749 534	85 658 159	-16 941 492	187 466 202	10 774 103	12 993 575	-2 625 018	21 142 660	11 101 263	13 638 218	-2 498 672	22 240 809	1 098 149
Support Services: EG	5 308 970	3 892 765	-9 005 071	196 664	870 838	552 846	-1 384 084	39 600	848 997	628 894	-1 477 891	0	-39 600
Economic Growth	789 643 863	508 517 890	-223 754 100	1 074 407 652	98 113 189	74 314 226	-30 334 882	142 092 533	92 835 221	76 927 010	-33 918 186	135 844 044	-6 248 489
Communications	103 241 051	47 033 832	-122 875 641	27 399 242	12 142 899	6 996 937	-16 594 452	2 545 383	13 992 682	7 213 382	-16 919 404	4 286 660	1 741 277
Corp Project Programme & Portfolio Mngmt	222 033 579	41 965 147	-166 085 325	97 913 402	28 984 138	6 906 295	-25 530 853	10 359 580	26 388 117	7 332 547	-24 141 724	9 578 940	-780 640
Finance: FPR	9 422 831	794 767	-9 606 253	611 345	1 580 133	154 669	-1 592 037	142 765	1 437 742	180 564	-1 618 306	0	-142 765
HR Business Partner: FPR	4 464 624	562 857	0	5 027 482	716 539	103 514	0	820 053	763 128	117 443	0	880 571	60 518
Management: Future Planning & Resilience	10 259 146	78 953 111	-87 023 576	2 188 681	1 641 814	11 536 080	-12 773 560	404 334	1 039 492	11 903 118	-12 902 307	40 303	-364 031
Organisational Effectiveness & Innovation	59 217 344	19 936 607	-48 370 007	30 783 944	7 239 024	3 093 932	-7 183 996	3 148 960	7 523 337	3 536 696	-8 158 612	2 901 420	-247 539
Organisational Performance Management	68 218 045	20 789 689	-51 074 738	37 932 996	9 307 275	3 233 200	-7 211 903	5 328 572	7 615 495	3 453 678	-8 039 634	3 029 539	-2 299 033
Policy & Strategy	71 206 141	21 599 303	-63 735 799	29 069 645	10 590 813	3 390 405	-10 060 654	3 920 565	9 462 079	3 596 948	-7 962 031	5 096 996	1 176 431
Risk & Resilience	32 883 649	19 119 064	-38 169 531	13 833 182	5 141 845	2 931 010	-5 911 664	2 161 191	5 760 254	3 048 732	-6 268 464	2 540 521	379 330
Support Services: FPR	14 718 617	2 538 890	0	17 257 507	2 350 336	451 912	0	2 802 248	2 285 094	450 053	0	2 735 147	-67 101
Future Planning & Resilience	595 665 028	253 293 268	-586 940 870	262 017 426	79 694 816	38 797 954	-86 859 119	31 633 651	76 267 421	40 833 159	-86 010 482	31 090 098	-543 553
Electricity Generation & Distribution	22 192 182 387	4 974 806 130	-1 749 865 146	25 417 123 372	2 580 145 042	1 020 063 271	-465 820 308	3 134 388 005	2 511 968 860	963 072 914	-402 649 424	3 072 392 350	-61 995 655
Management: Energy	9 437 956	79 367 097	-88 330 495	74 559	1 516 611	11 607 421	-13 047 856	76 177	1 047 981	12 109 991	-13 657 971	0	-76 177
Sustainable Energy Markets	107 222 695	173 584 040	-93 160 492	187 646 243	17 559 748	27 995 388	-15 505 210	30 049 926	12 705 018	24 288 524	-12 483 244	24 510 299	-5 539 627
Energy	22 308 843 039	5 227 757 267	-1 931 356 132	25 605 244 174	2 599 221 401	1 059 666 080	-494 373 374	3 164 514 108	2 526 221 859	999 471 429	-428 790 639	3 096 902 648	-67 611 459
Expenditure	58 781 126	33 238 888	-90 406 473	1 613 542	9 566 220	5 467 796	-14 456 484	577 534	9 273 573	5 915 817	-15 189 394	-4	-577 538
Cape Town Stadium	114 461 080	32 598 594	0	147 059 674	21 071 585	5 139 392	0	26 210 977	15 333 722	4 663 092	0	19 996 814	-6 214 163
Budgets	1 315 466 799	1 706 061 710	-75 851 851	2 945 676 658	198 909 259	286 790 392	-11 514 875	474 184 776	173 634 595	284 945 250	-12 953 910	445 625 934	-28 558 842
Finance: Finance	5 782 041	7 512 385	-13 106 988	187 439	945 927	1 147 776	-2 204 499	1 147 776	893 603	1 207 728	-2 101 331	0	110 797
Grant Funding	49 229 885	50 614 270	-44 532 035	55 312 119	7 876 145	8 100 000	-7 065 533	8 910 612	5 624 942	8 617 919	-7 538 917	6 703 945	-2 206 668
HR Business Partner: Finance	10 286 443	9 338 863	-14 421 613	5 203 692	1 592 334	1 464 938	-2 200 403	856 869	1 738 016	1 544 838	-2 506 244	776 609	-80 260
Management: Finance	7 476 529	124 847 435	-131 932 976	390 988	1 201 908	18 551 981	-19 705 012	48 877	1 112 959	19 515 361	-20 628 320	0	-48 877
Revenue	711 914 047	587 113 978	-1 074 262 452	224 765 572	114 299 115	95 755 305	-166 339 807	43 714 613	100 673 664	102 379 444	-175 280 140	27 772 968	-15 941 645
Supply Chain Management	247 143 687	146 491 298	-378 029 472	15 605 513	38 954 408	23 855 176	-59 655 420	3 154 164	38 770 929	24 949 131	-62 675 551	1 044 509	-2 109 655
Support Services: Finance	3 710 073	9 466 709	-12 936 895	239 887	621 056	1 464 051	-2 039 711	45 396	580 531	1 522 101	-2 102 632	0	-45 395
Treasury Services	2 383 050 693	55 293 610	-127 663 793	2 310 680 510	422 047 931	8 945 738	-13 274 468	417 719 201	214 999 570	9 457 703	-17 426 251	207 031 022	-210 688 179
Valuations	167 576 596	27 214 951	-188 270 067	6 521 480	24 533 452	4 809 296	-27 992 092	1 350 657	27 738 133	5 553 344	-33 291 477	0	-1 350 657
Finance	5 074 879 000	2 789 792 689	-2 151 414 614	5 713 257 074	841 619 340	461 491 841	-326 448 303	976 662 878	590 374 237	470 271 727	-351 694 168	708 951 796	-267 711 082

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Finance: HS	28 108 635	5 712 316	-32 763 558	1 057 393	4 123 452	1 016 956	-4 822 774	317 634	3 681 674	1 062 896	-4 744 570	1	-317 633
Housing Development	821 514 165	150 463 631	-96 464 015	875 513 782	93 534 488	24 084 763	-15 867 094	101 752 157	77 264 298	23 321 044	-15 238 694	85 346 648	-16 405 509
HR Business Partner: HS	8 731 562	4 046 957	-12 128 788	649 731	1 508 893	695 310	-2 003 850	200 353	1 314 454	714 587	-2 029 040	0	-200 353
Human Settlements Planning	234 647 611	365 809 583	-352 730 014	247 727 179	25 640 263	60 582 568	-55 877 058	30 345 773	21 343 285	60 882 276	-57 408 788	24 816 773	-5 529 000
Informal Settlements	636 965 218	231 852 732	-89 760 695	779 057 255	71 564 255	37 703 684	-14 084 399	95 183 540	70 992 874	38 218 527	-16 133 279	93 078 122	-2 105 418
Management: Human Settlements	9 630 698	107 864 274	-118 240 817	-745 845	1 353 109	15 945 576	-17 466 891	-168 207	1 121 276	15 919 974	-17 041 251	-1	168 205
Project Management Office: HS	11 199 035	3 420 406	-14 163 294	456 147	1 832 921	555 508	-2 292 017	96 412	1 913 967	578 931	-2 492 898	0	-96 412
Public Housing	690 161 363	943 232 224	-169 574 757	1 463 818 830	98 569 900	154 412 129	-22 597 845	230 384 184	91 210 855	143 044 071	-17 997 287	216 257 639	-14 126 545
Support Services: HS	21 720 064	8 728 462	-29 430 034	1 018 492	3 459 232	1 492 917	-4 801 857	150 292	3 005 663	1 597 447	-4 394 964	208 146	57 854
Human Settlements	2 462 678 351	1 821 130 586	-915 255 973	3 368 552 964	301 586 513	296 489 411	-139 813 786	458 262 138	271 848 347	285 339 752	-137 480 771	419 707 328	-38 554 810
Forensic Services	58 131 902	5 756 966	-65 231 191	-1 342 323	7 235 298	1 037 172	-9 249 169	-976 699	7 213 312	1 060 624	-8 273 936	0	976 699
Internal Audit	79 519 057	16 245 255	-92 492 804	3 271 507	13 103 153	2 803 462	-15 300 970	605 644	12 962 691	3 064 769	-16 027 463	-3	-605 647
Legal Services	248 960 368	134 283 914	-364 257 599	18 986 682	35 873 093	19 083 152	-51 302 876	3 653 369	34 022 851	19 275 237	-53 230 959	67 129	-3 586 239
Management: City Manager	39 753 161	147 490 681	-186 094 015	1 149 827	2 793 670	21 370 867	-24 403 910	-239 374	3 245 607	20 880 896	-24 081 631	44 872	284 246
Office of the Mayor	77 846 865	17 720 883	-69 788 558	25 779 190	7 684 633	2 676 579	-9 796 857	564 355	7 197 482	2 786 887	-9 604 538	379 831	-184 524
Ombudsman	20 142 747	3 810 623	-23 167 682	785 688	3 211 501	682 199	-3 706 427	187 274	2 869 130	749 084	-3 618 214	0	-187 274
Office of the City Manager	524 354 099	325 308 322	-801 031 849	48 630 572	69 901 348	47 653 430	-113 760 209	3 794 569	67 511 074	47 817 497	-114 836 741	491 829	-3 302 739
Capital Programs & Projects: S&S	22 026 086	4 016 593	0	26 042 678	2 695 389	687 983	0	3 383 372	2 725 778	773 134	0	3 498 912	115 541
Disaster Management Risk Centre	94 023 936	112 344 311	-1 007 951	205 360 296	13 432 217	16 058 679	-263 911	29 226 985	13 448 764	14 565 044	-125 554	27 888 254	-1 338 731
Emergency Policing Incident Control	153 102 431	58 378 566	-206 425 823	5 055 174	13 738 042	7 767 773	-22 142 989	-637 175	12 712 622	8 262 530	-20 758 459	216 692	853 867
Events	163 279 837	89 935 069	-11 951 995	241 262 911	11 499 091	12 371 435	-1 231 563	22 638 963	10 692 810	11 083 643	-1 424 556	20 351 896	-2 287 066
Finance: S&S	6 176 876	1 129 994	-7 072 995	233 874	1 007 544	194 313	-1 130 978	70 878	1 010 389	200 647	-1 211 035	0	-70 878
Fire Services	953 866 813	617 405 265	-169 527 430	1 401 744 648	121 231 518	97 256 002	-25 207 383	193 280 137	118 550 779	42 833 808	-2 318 072	159 066 516	-34 213 621
HR Business Partner: S&S	7 786 979	872 101	-8 366 325	292 755	1 147 510	163 541	-1 318 329	-7 278	1 149 972	180 881	-1 330 853	0	7 278
Management: Safety & Security	73 303 429	172 203 455	-239 317 302	6 189 582	3 469 572	25 760 670	-35 620 735	-6 390 494	3 051 851	27 074 522	-30 126 373	0	6 390 494
Metropolitan Police Services	967 006 592	258 249 727	-64 144 975	1 161 111 345	115 456 757	42 058 229	-9 551 607	151 563 380	111 516 352	50 615 455	-12 360 460	149 771 346	-1 792 033
Public Emergency Communications Centre	62 894 450	87 828 207	-147 028 033	3 694 623	8 401 355	12 148 802	-21 622 624	-1 072 467	8 644 417	10 944 524	-19 588 941	0	1 072 467
Public Safety	4 133 032 249	880 119 802	-235 994 754	4 777 157 298	602 504 421	128 721 144	-20 602 785	710 622 779	599 433 402	135 678 594	-16 953 049	718 158 946	7 536 166
Support Services: S&S	34 607 963	8 361 603	-41 659 688	1 309 898	4 461 579	1 396 391	-5 375 309	482 662	5 244 339	1 276 719	-5 548 871	972 187	489 525
Safety & Security	6 671 107 641	2 290 844 693	-1 132 497 251	7 829 455 083	899 044 995	344 584 961	-140 468 215	1 103 161 741	888 181 474	303 489 499	-111 746 224	1 079 924 750	-23 236 991
Development Management	403 529 114	123 655 505	0	527 184 619	67 076 531	21 002 780	0	88 079 311	61 364 800	21 009 308	0	82 374 108	-5 705 203
Environmental Management	652 399 082	220 401 413	-160 221	872 640 274	77 523 873	36 413 600	-8 040	113 929 433	76 700 002	32 511 508	-1 274	109 210 237	-4 719 196
Finance: SP & E	17 671 278	5 165 571	-22 707 073	129 776	2 281 679	850 924	-3 059 625	72 978	2 036 060	814 546	-2 850 605	0	-72 978
HR Business Partner: SP & E	4 368 662	2 339 346	-7 266 399	-558 391	731 426	368 615	-1 159 636	-59 594	596 283	334 171	-930 454	0	59 594
Managmnt: Spatial Planning & Environment	22 426 918	105 509 253	-129 592 593	-1 656 422	4 134 557	15 567 252	-19 921 299	-219 490	1 370 256	15 553 103	-16 923 360	0	219 490
Project Management Office: SP & E	11 331 392	2 880 755	-13 748 999	463 148	1 895 958	477 451	-2 262 428	110 980	1 915 789	458 434	-2 374 223	0	-110 980
Support Services: SP & E	10 518 902	2 676 275	-12 754 831	440 346	1 731 746	437 833	-2 070 916	98 663	1 606 959	420 189	-2 027 148	0	-98 663
Urban Catalytic Investment	74 540 511	9 232 038	0	83 772 549	15 323 018	1 491 019	0	16 814 037	13 392 847	1 262 751	0	14 655 597	-2 158 440
Urban Planning & Design	144 416 281	39 264 048	0	183 680 329	21 020 130	6 395 839	0	27 415 969	19 039 871	6 147 074	0	25 186 945	-2 229 024
Urban Regeneration	589 446 294	64 763 112	0	654 209 406	89 212 847	9 801 029	0	99 013 876	87 444 734	8 176 598	0	95 621 332	-3 392 545
Spatial Planning & Environment	1 930 648 433	575 887 317	-186 230 115	2 320 305 635	280 931 765	92 806 342	-28 481 943	345 256 164	265 467 601	86 687 682	-25 107 064	327 048 219	-18 207 945
Finance: Transport	23 721 558	3 796 110	-23 984 945	3 532 723	2 747 658	640 542	-3 634 401	-246 201	2 094 901	517 525	-2 465 631	146 794	392 996
Management: Urban Mobility	14 101 117	141 489 862	-156 437 832	-846 853	2 120 601	20 982 611	-23 008 172	95 040	1 317 595	22 358 178	-23 675 773	0	-95 040
Public Transport	1 746 722 121	239 524 251	-95 640 127	1 890 606 246	153 293 671	37 296 761	-14 034 571	176 555 861	167 525 474	34 108 560	-12 724 035	188 909 998	12 354 137
Roads Infrastructure Management	1 977 492 138	462 469 641	0	2 439 961 778	191 143 991	77 808 179	0	268 952 170	194 255 174	73 836 332	0	268 091 506	-860 664
Transport Infrastructure Implementation	2 289 525 703	143 668 625	-51 720 795	2 381 473 533	174 141 184	22 989 123	-8 712 278	188 418 029	131 976 104	21 900 336	-8 710 163	145 166 277	-43 251 752
Transport Planning & Network Management	341 487 054	133 216 007	-29 643 932	445 059 128	43 278 462	21 621 206	-4 838 103	60 061 565	46 269 603	21 878 754	-3 397 444	64 750 913	4 689 348
Transport Shared Services	161 113 245	140 366 994	-161 715 903	139 764 336	18 939 867	23 251 076	-25 882 303	16 308 640	25 884 220	21 619 714	-23 919 795	23 584 139	7 275 499
Urban Mobility	6 554 162 936	1 264 531 490	-519 143 535	7 299 550 891	585 665 436	204 589 496	-80 109 828	710 145 104	569 323 069	196 219 399	-74 892 841	690 649 627	-19 495 477
Finance & Capital Implementation	63 578 014	8 978 060	-48 868 729	23 687 345	10 172 186	1 572 743	-7 857 520	3 887 409	7 227 612	2 311 378	-6 877 344	2 751 647	-1 135 762
HR Business Partner: UWM	9 868 457	1 174 238	-10 546 606	496 088	1 400 426	210 513	-1 573 207	37 732	946 508	233 904	-1 180 412	0	-37 732
Integrated Planning & Waste Strategy	98 219 915	68 757 764	-142 370 390	24 607 289	12 023 591	11 365 231	-20 332 451	3 056 371	9 698 586	10 544 224	-19 222 902	1 019 908	-2 036 463
Management: Urban Waste Management	31 167 968	74 510 609	-104 113 653	1 564 923	4 732 702	10 873 295	-16 793 312	-1 187 315	3 736 391	11 354 735	-15 091 127	0	1 187 315
Public Empowerment & Development	78 750 366	71 243 200	-103 450 572	46 542 994	8 566 692	11 840 210	-11 996 165	8 410 738	6 546 533	11 463 385	-9 305 673	8 704 245	293 507
Support Services: UWM	108 242 308	28 559 023	-130 592 253	6 209 079	1 171 952	4 830 127	-2 102 742	-2 102 742	13 749 331	2 633 714	-16 383 044	0	2 102 742
Waste Services	3 849 762 814	2 622 496 150	-881 566 620	5 590 692 344	490 382 637	428 884 293	-144 255 343	775 011 587	409 250 396	416 885 634	-132 886 623	693 249 406	-81 762 181
Urban Waste Management	4 239 589 842	2 875 719 044	-1 421 508 823	5 693 800 063	542 150 185	469 576 413	-224 612 820	787 113 779	451 155 358	455 426 973	-200 857 124	705 725 207	-81 388 572
Bulk Services	3 463 597 828	2 414 494 504	-613 046 206	5 265 046 127	374 387 297	406 509 818	-97 928 294	682 968 821	320 873 505	358 161 473	-91 364 749	587 670 229	-95 298 591
Commercial Services	674 614 571	621 154 386	-585 998 553	709 770 404	91 643 587	100 803 943	-91 873 711	100 573 818	77 312 450	103 258 487	-90 795 114	89 775 824	-10 797 995
Communication & Partnership	29 393 979	19 718 500	0	49 112 479	3 324 456	3 105 411	0	6 429 868	3 016 418	2 814 736	0	5 831 154	-598 714
Distribution Services	10 036 237 484	4 246 730 268	-463 455 598	13 819 512 154	943 63								