CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: FEBRUARY 2025

ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: FEBRUARIE 2025

ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOMDUMBA 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 28 February 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.

5 RECOMMENDATIONS

a) It is recommended that the Financial Monitoring Report for the period ending 28 February 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 28 Februarie 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- 28 eyoMdumba 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

Name	Carl Stroud	Contact Number	082 922 8990
E-mail Address	carlwilliam.stroud@capetown.gov.za		
Directorate		File Ref No	001
Signature : Director			

CHIEF FINANCIAL OFFICER

Name	Kevin Jacoby	Comment:
Date		
Signature		

The ED'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

EXECUTIVE MAYOR

NAME	GEORDIN HILL-LEWIS	COMMENT:
DATE		
SIGNATURE		

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

FEBRUARY 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 28 FEBRUARY 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.

SUMMARY OF CONTENT

- **Key Data: City of Cape Town (Page 5 - 40)**
  This section of the report includes certain Key Financial Performance Indicators for the City.

- **In Year Budget Statement Tables: City of Cape Town (Page 41 – 47)**
  This section provides the City's key tables in the format prescribed by the MBRR.
  - **Table C1 (Page 41):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
  - **Table C2 (Pages 42):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
  - **Table C3 (Pages 43):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
  - **Table C4 (Page 44):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
  - **Table C5 (Pages 45):** 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 46):** Performance to date in relation to the financial position of the municipality.
  - **Table C7 (Page 47):** Cash flow position and cash/cash equivalents.

- **In Year Budget Statement Supporting Tables: City of Cape Town (Page 48 – 98)**
  This section provides the City's supporting tables in the format prescribed by the MBRR.

- **In Year Budget Statement Tables: Consolidated Tables (Page 100 – 106)**
  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 107 – 116)**
  The CTICC's financial particulars are provided in the prescribed MBRR tables.

- **In Year Budget Statement Tables: Entity - Cape Town Stadium (CTS) (Page 117 – 123)**
  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 2024/25	YearTD budget 2024/25	YearTD actual 2024/25	YTD variance	Full Year Forecast
Total Revenue (excl. capital transfers and contributions, and water inventory)	59 743 184	40 166 834	40 729 703	562 869	59 926 010
Total Expenditure (excl. water inventory)	59 949 402	36 675 262	35 899 139	(776 123)	59 728 877
Surplus/(Deficit)	**(206 218)**	**3 491 572**	**4 830 564**	**1 338 992**	**197 134**

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 2024/25	YearTD budget 2024/25	YearTD actual 2024/25	YTD variance	Full Year Forecast
Total Capital Expenditure	11 908 285	5 942 432	5 202 058	(740 375)	10 401 478

FINANCIAL POSITION

Working Capital	Audited Outcome 2023/24	Original Budget 2024/25	Adjusted budget 2024/25	YearTD actual
Cost coverage ratio[3]				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.31:1	-	-	2.06:1
Liquidity				
Current Ratio (Current assets/current liabilities)[4]	1.51	1.51	1.78	1.72
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5]	4.33%	6.35%	5.98%	2.39%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6]	37.28%	85.96%	85.69%	85.61%
Financial Position (R'Thousands)[7]				
Total Assets	92 078 470	103 101 977	102 549 619	97 910 214
Total Liabilities	24 797 436	35 714 814	31 866 125	24 856 564
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	7 287 575	6 576 459	8 635 728	11 189 707

- **Cost coverage ratio[3]**
  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 2.06 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio[4]**
  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). A ratio above one indicates that the municipality would be able to pay all its current or short-term obligations if they fall due at any specific point.

  The year-to-date ratio outcome of 1.72:1 shows that the City has sufficient cash to meet its short-term financial obligations as it is within the National Treasury norm of 1.5:1 to 2:1 (MFMA Circular 71).

- **Capital Charges to Operating Expenditure[5]**
  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 2.39% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 5.98% for the 2024/25 financial period. This is a result of the City's borrowing strategy.

- **Borrowed funding of 'own' Capital Expenditure[6]**
  The ratio indicates the extent of capital expenditure being financed from borrowed funding compared to own and other funding sources, excluding transfers and grant funded expenditure.

  This ratio is budgeted at 85.69% resulting from the budgeted uptake of external borrowing over the 2024/25 financial period. The ratio outcome is 85.61% for the period under review.

- **Financial Position[7]**
  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 R11 190 million as at 28 February 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 R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	551 434	74 870	2 133 728	2 760 032
Electricity	958 136	54 701	844 190	1 857 027
Rates	906 475	81 754	1 450 027	2 438 256
Sewerage	293 189	36 380	831 055	1 160 623
Refuse	121 377	19 316	511 638	652 330

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period March 2024 to February 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 and refuse, bearing in mind that this calculation is based on 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 2023/2024	12 Months Moving Average Collection Ratio Current year 2024/2025	YTD Monthly Collection Ratio Per Service	Monthly Collection Ratio Per Service
Electricity	98.50%	98.84%	98.66%	96.58%
Water	89.70%	92.16%	90.20%	87.25%
Sewerage	94.88%	96.38%	94.74%	90.16%
Refuse	94.45%	95.85%	95.26%	91.47%
Rates	98.53%	97.69%	97.65%	89.77%
Other	93.39%	93.50%	91.34%	88.90%

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

Overall Collection Ratio	
Period	**Current year**
12 Months	97.65%
6 Months	97.46%
3 Months	95.75%
Monthly	91.83%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 28 February 2025 is 97.65%.

HUMAN RESOURCES

Human Resources	Audited Outcome 2023/24	Original Budget 2024/25	Adjusted Budget 2024/25	YearTD actual 2024/25
Employee and Councillor remuneration **(R'Thousands)**	17 290 644	19 511 946	19 396 276	12 136 561
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.8%	30.2%	29.5%	27.4%
Total Cost of Overtime **(R'Thousands)**	1 152 562	1 005 227	1 052 960	569 237

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 87.

STAFF COMPLEMENT

Municipal Employees (numbers)	As at 30 June 2024	Original Budget 2024/25	February 2025
Filled posts - Permanent	28 787	28 596	28 892
Filled posts - Temporary	1 621	2 263	2 093
Vacant posts - Permanent	3 660	3 553	3 579
	34 068	**34 412**	**34 564**

Municipal Councillors (numbers)	As at 30 June 2024	Original Budget 2024/25	February 2025
Municipal Councillors	228	231	230
Municipal Councillors - Vacancies	3	-	1
	231	**231**	**231**

The City had 3579 vacancies as at 28 February 2025; 5729 positions were filled (1551 internal, 728 external, 1280 rehire, 2170 EPWP) with 1395 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 January 2025			Staff Movement for period 1 to 28 February 2025								Staff Establishment 28 February 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	**369**	**R 305 027 245**	**4.61%**	0	1	0	0	1	1	0	1	**369**	**R 305 458 127**	**4.61%**	The vacancy rate in OCM remains stable at 4.61%. For the month under review, one external appointment was confirmed. A further nine appointments are anticipated for the ensuing reporting periods.
Community Services & Health	**6167**	**R 2 667 662 728**	**7.28%**	26	15	10	93	144	16	57	73	**6086**	**R 2 649 978 457**	**7.67%**	The vacancy rate increased slightly from 7.28% to 7.67% month-on-month. This is still below the Corporate target vacancy rate of 10%. The Directorate reported 73 terminations and 41 appointments for the month under review. The Directorate currently has 537 vacancies 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 processes.

Table continues on next page.

Directorate	Staff Establishment 31 January 2025			Staff Movement for period 1 to 28 February 2025								Staff Establishment 28 February 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	**2679**	**R 1 724 898 825**	**6.12%**	15	5	3	12	35	3	12	15	**2677**	**R 1 725 146 417**	**6.57%**	Corporate Services has been actively monitoring their vacancies with bi-weekly strat sessions and has implemented bi-weekly meetings with the assigned HRBP's who provides additional assistance with staff from the HRBP office. The Directorate has a vacancy rate of 6.57%; a slight increase from 6.12% from the previous month. Corporate Services will continue the collaborative effort by all parties to drive down the vacancy rate to achieve the stretch vacancy rate target of 5%. Corporate Services also prioritises vacancies older than 24 months to be filled/abolished if not needed by departments. There are only 7 posts currently over the 24 month period and these are actively being monitored.
Economic Growth	**391**	**R 306 473 687**	**7.93%**	4	0	0	0	4	1	4	5	**391**	**R 306 107 832**	**8.70%**	The Directorate currently has 48 vacancies at different stages of the R&S process and 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.

Table continues on next page.

Directorate	Staff Establishment 31 January 2025			Staff Movement for period 1 to 28 February 2025								Staff Establishment 28 February 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	**2771**	**R 1 441 261 391**	**5.74%**	8	2	2	0	12	4	7	11	**2783**	**R 1 445 925 464**	**4.42%**	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.

Directorate	Staff Establishment 31 January 2025			Staff Movement for period 1 to 28 February 2025								Staff Establishment 28 February 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	**1844**	**R 1 052 005 042**	**3.74%**	9	3	0	0	12	4	1	5	**1844**	**R 1 048 030 064**	**4.28%**	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	**371**	**R 359 676 994**	**9.70%**	1	7	2	0	10	1	0	1	**371**	**R 363 705 099**	**4.31%**	The vacancy rate in FPR has significantly decreased from 9.70% to 4.31%. For the month under review, ten appointments were confirmed. A further seventeen appointments are anticipated for the ensuing reporting periods.

Table continues on next page.

Directorate	Staff Establishment 31 January 2025			Staff Movement for period 1 to 28 February 2025								Staff Establishment 28 February 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	**949**	**R 513 910 674**	**5.58%**	7	0	0	7	14	3	2	5	**949**	**R 513 550 034**	**6.11%**	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. Interventions underway: 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 advertisement, 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 R&S process occurs prior to date of retirement to prevent delays in filling vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 January 2025			Staff Movement for period 1 to 28 February 2025								Staff Establishment 28 February 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	**6891**	**R 2 843 862 945**	**6.17%**	16	11	26	23	76	19	24	43	**6902**	**R 2 843 446 635**	**3.93%**	Safety & Security's Executive Director (ED) has issued a directive that a vacancy rate of 1% must be maintained and all efforts, in conjunction with Corporate and HRBP office, must be put in place to meet this target. Vacancies 12 months and older are subject to intense scrutiny by the ED in the bi-weekly senior management meetings. Each Head of Department is required to account for delays in filling vacancies and indicate action plans to expedite the filling thereof. Monthly and bi-weekly collaboration meetings take place between HRBP, Support Managers and Corporate HR Practitioners. All vacancies are project managed within each department. “Dove tailing” (piggy backing) takes place on R&S processes of same positions within this Directorate and other directorates. The Directorate has embarked on a process whereby all vacant supervisory positions (to a maximum of level 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 using this new method. This is referred to as the Restrictive Competitive Advancement Process (Referred to as RECAP). There are currently 82 positions being filled via the RECAP process that will significantly reduce the vacancy rate especially consequential vacancies, which is in excess of 60%.

Table continues on next page.

Directorate	Staff Establishment 31 January 2025			Staff Movement for period 1 to 28 February 2025								Staff Establishment 28 February 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	**1052**	**R 747 588 964**	**9.51%**	2	2	2	49	55	5	4	9	**1053**	**R 747 319 678**	**7.22%**	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.
Urban Mobility	**2086**	**R 989 587 563**	**6.09%**	6	7	2	3	18	3	5	8	**2087**	**R 988 396 856**	**5.75%**	The vacancy rate shows a decrease from 6.09% to 5.75% for the period under review. The Directorate aims to reduce the vacancy rate to below 5%. There is a large number of vacancies currently in various stages of the R&S process: - HR 300's to be iniated - 7 - HR 300's in process - 14 - HR 300's with R&S -60 - Advert stage - 33 - Notice of Appointment - 16 - Filled - 23 (Commencing March 2025) Actions to reduce vacancies: The two HR Business Partners work very closely with Corporate HR R&S. The Directorate's Support Service Managers constantly follow up on outstanding matters regarding vacancies. The Directorate is in the process of analysing the need for vacancies older than one year. 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 January 2025			Staff Movement for period 1 to 28 February 2025								Staff Establishment 28 February 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	**3708**	**R 1 232 301 568**	**8.12%**	7	1	0	200	208	2	16	18	**3708**	**R 1 230 972 080**	**8.33%**	There was a spike in the number of vacancies in January 2025 caused by new creations that were added to the staff establishment. Progress has been made in the Bulk R&S project to fill operational vacancies with end of March 2025 being the anticipated conclusion date. In addition, the directorate expects to fill about 120 vacancies in April and May 2025.
Water & Sanitation	**5348**	**R 2 357 555 781**	**8.90%**	24	9	3	62	98	8	13	21	**5344**	**R 2 355 120 055**	**6.03%**	The moratorium on filling vacant positions will be lifted systematically. To ensure that the R&S team is not overwhelmed by an influx of HR300s, it has been decided that all recruitment processes already underway will be given priority. Attention will then be given to the bulk recruitment processes and the most critical positions identified by each branch. To further minimise the vacancy rate, the Directorate's HRBP office has allocated resources from its team to assist the Corporate R&S team in accelerating the filling of vacancies within the Directorate.
TOTAL	**34626**	**R 16 541 813 408**	**6.95%**	125	63	50	449	687	70	145	215	**34564**	**R 16 523 156 799**	**5.98%**	

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	219	155	136	25	2	0	0	**537**
Corporate Services	27	40	75	47	17	0	0	**206**
Economic Growth	6	7	16	17	1	1	0	**48**
Energy	83	49	92	41	6	2	0	**273**
Finance	37	17	21	13	3	0	0	**91**
Future Planning & Resilience	2	0	13	16	2	0	0	**33**
Human Settlements	29	25	17	24	5	0	0	**100**
Office of the City Manager	4	0	13	6	2	1	0	**26**
Safety & Security	101	443	148	27	3	1	0	**723**
Spatial Planning & Environment	20	15	63	25	2	2	0	**127**
Urban Mobility	55	50	29	22	5	1	0	**162**
Urban Waste Management	138	147	59	20	3	1	1	**369**
Water & Sanitation	424	227	152	71	9	1	0	**884**
Total	**1145**	**1175**	**834**	**354**	**60**	**10**	**1**	**3579**

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	315	151	56	15	537	13.2%
Corporate Services	125	47	27	7	206	16.5%
Economic Growth	24	11	13	0	48	27.1%
Energy	123	103	34	13	273	17.2%
Finance	77	9	5	0	91	5.5%
Future Planning & Resilience	29	3	1	0	33	3.0%
Human Settlements	56	25	16	3	100	19.0%
Office of the City Manager	9	9	3	5	26	30.8%
Safety & Security	380	249	92	2	723	13.0%
Spatial Planning & Environment	69	32	16	10	127	20.5%
Urban Mobility	87	50	21	4	162	15.4%
Urban Waste Management	135	104	66	64	369	35.2%
Water & Sanitation	274	257	311	42	884	39.9%
Grand Total	**1 703**	**1 050**	**661**	**165**	**3 579**	**23.1%**

BUDGET PERFORMANCE ANALYSIS

OPERATING REVENUE AND EXPENDITURE

Summary Statement of Financial Performance

Description R'Thousands	Original Budget 2024/25	Adjusted Budget 2024/25	YearTD budget 2024/25	YearTD actual 2024/25	YTD variance	Full Year Forecast
Total Revenue (excl. capital transfers and contributions, and water inventory)	58 549 911	59 743 184	40 166 834	40 729 703	562 869	59 926 010
Total Expenditure (excl. water inventory)	58 948 534	59 949 402	36 675 262	35 899 139	(776 123)	59 728 877
Surplus/(Deficit)	**(398 624)**	**(206 218)**	**3 491 572**	**4 830 564**	**1 338 992**	**197 134**

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 2024/25

Description R thousands	Budget Year 2024/25						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue							
Exchange Revenue							
Service charges - Electricity	21 328 255	22 043 278	15 188 580	15 085 602	102 978	0.7%	22 039 506
Service charges - Water	4 999 113	5 098 397	3 366 685	3 384 948	(18 264)	-0.5%	5 098 397
Service charges - Waste Water Management	2 547 558	2 587 547	1 712 826	1 733 406	(20 580)	-1.2%	2 587 547
Service charges - Waste management	1 516 500	1 549 837	989 498	1 005 028	(15 530)	-1.5%	1 549 837
Sale of Goods and Rendering of Services	677 442	663 294	530 404	450 452	79 952	17.7%	662 024
Agency services	295 891	295 891	195 366	197 261	(1 895)	-1.0%	295 891
Interest	–	–	–	–	–	-	–
Interest earned from Receivables	317 698	324 270	239 592	214 947	24 645	11.5%	324 302
Interest from Current and Non Current Assets	1 071 910	1 071 612	1 048 590	840 956	207 634	24.7%	1 071 612
Dividends	–	–	–	–	–	-	–
Rental from Fixed Assets	461 984	476 123	321 527	328 412	(6 885)	-2.1%	476 123
Licence and permits	196	196	1 101	131	970	741.6%	34 958
Operational Revenue	423 647	437 255	287 895	283 088	4 807	1.7%	438 752
Non-Exchange Revenue							
Property rates	12 712 797	12 712 797	8 526 859	8 524 838	2 021	0.0%	12 712 797
Surcharges and Taxes	429 894	431 181	293 575	287 368	6 207	2.2%	431 181
Fines, penalties and forfeits	1 888 192	1 916 612	1 396 385	1 083 421	312 963	28.9%	2 080 845
Licence and permits	56 610	48 135	30 719	32 680	(1 961)	-6.0%	14 481
Transfers and subsidies - Operational	6 919 169	7 044 702	4 625 245	4 813 372	(188 127)	-3.9%	7 042 474
Interest	94 426	94 426	95 016	62 950	32 065	50.9%	94 426
Fuel Levy	2 749 549	2 749 549	1 833 032	1 833 032	–	-	2 749 549
Operational Revenue	–	–	–	–	–	-	–
Gains on disposal of Assets	59 079	198 080	38 046	4 940	33 106	670.2%	221 308
Other Gains	5 393 297	5 461 056	3 124 614	3 137 663	(13 049)	-0.4%	5 461 056
Total Revenue (excluding capital transfers and contributions)	**63 943 208**	**65 204 241**	**43 845 554**	**43 304 497**	**541 057**	**1.2%**	**65 387 066**

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 (R102,9 million over)**
  The variance is as a result of minimal load-shedding taking place in this period as compared to the same period of the previous year. The current period budget provisions are based on historical trends.

- **Interest from Current and Non Current Assets (R207,6 million over)**
  The variance reflects mainly on Interest Received: Short Term and Call fixed deposits, and Interest Received: Non-Current Investments, due to higher than planned interest rates on external investments.

- **Fines, penalties and forfeits (R312,9 million over)**
  The variance reflects mainly on the following items:
  - Fines - Traffic Fine Accruals, due to higher than anticipated traffic fines issued to date.
  - Traffic Fine income, due to increased visibility and focused operations, as well as roadshows enabling easier payment and methods of resolving outstanding fines.

- **Transfers and subsidies - Operational (R188,1 million under)**
  The variance reflects mainly in the following directorates:
  - Urban Mobility: Grant and Subsidies: National (Conditional), due to slower than planned progress on the Business Planning, Industry Transition, Automated Fare Collection (AFC), Advanced Public Transport Management system (APTMS), Integrated Public Transport Network (IPTN) and Comprehensive Integrated Public Transport (CITP) projects.
  - Safety & Security: Grants and Subsidies: Provincial (Conditional), due to recruitment delays in respect of the Law Enforcement Advancement Programme (LEAP). An agreement has been concluded with the transferring department to recover the costs incurred on the programme for support staff.
  - Human Settlements: Grants and Subsidies: Provincial (Conditional), mainly on the following projects:
    - Gugulethu Infill Project Erf 8448/MauMau (under), due to an outstanding invoice for services rendered for the month under review.
    - Maroela Housing (South), due to delays in the appointment of the contractor who is expected to commence work in the next reporting period;
    - Imizamo Yethu Hout Bay IDA, where Human Settlement Development Grant approval is pending before the project can commence.
    - Freedom Park Ottery IDA, due to initial delays with the appointment of the contractor;
    - The Bonteheuwel Infill Housing Topstructure, due to the delay of the National Home Builders Registration Council (NHBRC) home enrolment and inclement weather, which have impacted the construction programme;
    - Atlantis, Kanonkop Phase 2, Topstructure, the tender process has commenced, currently in the evaluation stage. The contract is required by September 2025.
    - PHP: Sakhuluntu (Fisantekraal), due to initial delays experienced with the contractor appointment. The contractor is on site now and invoices are expected in the next reporting period.
    - Greenville Housing Ph4 Top Structures, where the project is completed and savings realised.
  - Human Settlements: Grants and Subsidies: PCDR (Conditional), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is underway.
  - Water & Sanitation: Grants and Subsidies: PCDR (Conditional), due to a misalignment of period budget projections and actual expenditure to date.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 48.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 53.

EXPENDITURE

Main expenditure types for 2024/25

Description R thousands	Budget Year 2024/25						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	19 311 622	19 207 963	12 012 962	12 318 364	(305 402)	-2.5%	19 127 034
Remuneration of councillors	200 324	188 313	123 599	124 048	(449)	-0.4%	188 313
Bulk purchases - electricity	15 472 230	15 974 700	9 893 105	9 771 617	121 487	1.2%	15 974 700
Inventory consumed	7 077 642	7 176 419	4 102 916	4 184 847	(81 931)	-2.0%	7 154 967
Debt impairment	2 856 164	2 823 023	1 263 901	1 723 970	(460 069)	-26.7%	2 596 267
Depreciation and amortisation	3 807 670	3 804 737	2 480 275	2 521 026	(40 751)	-1.6%	3 794 737
Interest	1 214 301	1 089 467	573 282	663 028	(89 746)	-13.5%	1 089 240
Contracted services	9 767 036	10 337 796	5 343 378	5 606 660	(263 281)	-4.7%	10 261 309
Transfers and subsidies	360 208	421 936	217 550	254 276	(36 726)	-14.4%	421 936
Irrecoverable debts written off	188 242	242 138	572 049	111 135	460 914	414.7%	471 093
Operational costs	3 520 240	3 694 037	2 209 825	2 292 618	(82 793)	-3.6%	3 657 393
Losses on Disposal of Assets	2 244	2 630	6 411	1 253	5 158	411.8%	5 645
Other Losses	563 908	447 298	215 737	240 083	(24 347)	-10.1%	447 298
Total Expenditure	**64 341 831**	**65 410 458**	**39 014 990**	**39 812 924**	**(797 935)**	**-2.0%**	**65 189 933**

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 (R305,4 million under)**
  Under expenditure 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).

- **Bulk purchases - electricity (R121,5 million over)**
  The variance is as a result of minimal instances of load-shedding taking place during this period as compared to the same period of the previous financial year. The current period budget provisions are based on historical trends.

- **Debt impairment (R460,1 million under)**
  The variance reflects on Bad Debts Written Off, and Transferred to Provision for Bad Debts and is as a result of higher than planned irrecoverable debt written off on property rates, urban waste, water & sanitation, and housing debtors.

- **Contracted Services (R263,3 million under)**
  The variance reflects mainly on the following categories:
  - Advisory Services - Research & Advisory, due to delays in procurement of various services in respect of the Mayoral Priority Programme.
  - G&D Advisory Services - Project Management, due to the late submission of invoices from the consultants for the MyCiTi Automated Fare Collection.

- Recreation, Sport, Tourism & Social Development, due to fewer operating ward allocation projects being implemented than originally planned.
- G&D Contracted Serv Building, invoices delayed due to the implementation of penalties for Automated Fare Collection Maintenance.
- R&M Contracted Serv Building, due to the following:
  - Outstanding invoices and supporting documentation;
  - The cancellation of Reticulation purchases at the request of contractors due to extortion in certain areas; and
  - The extension of some maintenance tenders which was finalised later than expected.
- R&M Gardening Service, due to lower than expected actualisation of Plant Maintenance (PM) orders.
- Litter Picking and Street Cleaning, due to delays in finalising the report to the Bid Adjudication Committee (BAC) for the Sandy Area Tender that should have been awarded on 1 January 2025, but as a result of this delay, there will be potential savings.

- **Irrecoverable debts written off (R460,9 million over)**
  The variance is as a result of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation and housing debtors.

- **Operational costs (R82,8 million under)**
  The variance reflects mainly on the following categories:
  - Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National department of Water and Sanitation.
  - Training, due to the implementation of a number of training initiatives taking longer than expected. A number of other training interventions are currently underway.
  - Uniform and Protective Clothing, due to fewer uniforms being issued as well as initial delays in EPWP recruitment resulting in not all planned uniforms being issued to date.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 67.

Expenditure per vote (directorate)

Vote Description R thousands	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 781 045	4 661 164	2 773 310	2 867 372	(94 062)	-3.3%	4 477 380
Vote 2 - Corporate Services	4 115 188	4 031 604	2 575 354	2 451 637	123 718	5.0%	4 031 604
Vote 3 - Economic Growth	719 081	751 930	441 994	458 953	(16 959)	-3.7%	751 930
Vote 4 - Energy	18 964 276	19 492 087	11 994 424	12 007 867	(13 443)	-0.1%	19 492 346
Vote 5 - Finance	3 927 081	4 017 436	2 367 988	2 624 581	(256 592)	-9.8%	4 017 436
Vote 6 - Future Planning & Resilience	573 300	595 568	330 459	335 326	(4 866)	-1.5%	595 568
Vote 7 - Human Settlements	1 667 896	1 748 744	1 004 259	1 036 034	(31 775)	-3.1%	1 748 744
Vote 8 - Office of the City Manager	487 886	538 852	329 931	339 157	(9 226)	-2.7%	538 852
Vote 9 - Safety & Security	6 214 301	6 169 483	3 621 585	3 656 299	(34 714)	-0.9%	6 169 483
Vote 10 - Spatial Planning & Environment	1 681 414	1 670 903	973 504	1 000 866	(27 362)	-2.7%	1 670 903
Vote 11 - Urban Mobility	4 284 748	4 560 627	2 627 308	2 686 178	(58 871)	-2.2%	4 560 627
Vote 12 - Urban Waste Management	3 764 616	3 779 236	2 281 260	2 406 854	(125 594)	-5.2%	3 779 236
Vote 13 - Water & Sanitation	13 160 998	13 392 824	7 693 614	7 941 803	(248 189)	-3.1%	13 355 824
Total Expenditure by Vote	**64 341 831**	**65 410 458**	**39 014 990**	**39 812 924**	**(797 935)**	**-2.0%**	**65 189 933**

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 60.

Reasons for over expenditure per vote (directorate)

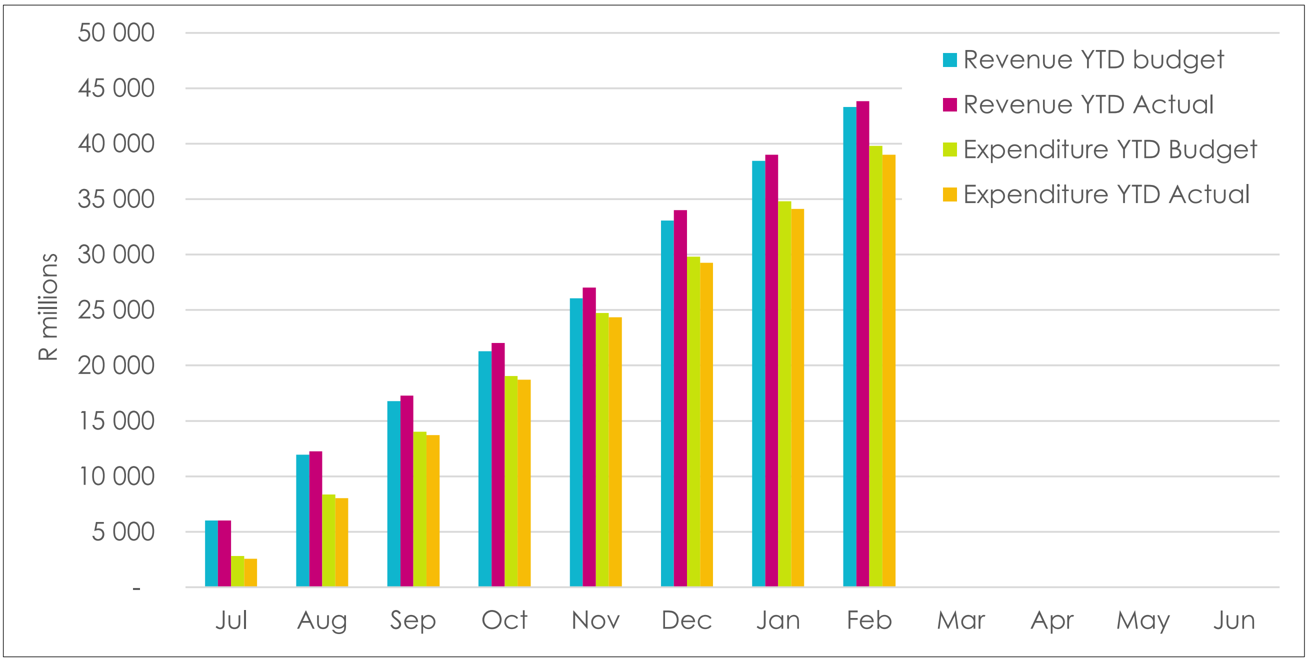
The narrative below provides details of over expenditure within directorates with bottom-line **year-to-date** over expenditure.

- **Corporate Services (R123,7 million over)**
  Over expenditure reflects on Inventory Consumed, mainly on Inventory Consumed - Labour to operating, due to under-recovery as a result of outstanding work orders that still needs to be processed to recover labour hours worked.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 60.

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 2024/25						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	**12 020 633**	**11 908 285**	**5 202 058**	**5 942 432**	**(740 375)**	**-12.5%**	**10 401 478**
Funded by:							
National Government	3 395 118	3 485 069	1 170 104	1 547 239	(377 136)	-24.4%	2 768 009
Provincial Government	23 549	20 810	4 175	5 970	(1 795)	-30.1%	14 310
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	133 385	102 799	36 647	37 076	(430)	-1.2%	102 799
Transfers recognised - capital	**3 552 052**	**3 608 678**	**1 210 926**	**1 590 286**	**(379 360)**	**-23.9%**	**2 885 118**
Borrowing	**7 279 730**	**7 112 039**	**3 416 626**	**3 680 468**	**(263 842)**	**-7.2%**	**6 381 964**
Internally generated funds	**1 188 851**	**1 187 568**	**574 506**	**671 678**	**(97 172)**	**-14.5%**	**1 134 396**
Total Capital Funding	**12 020 633**	**11 908 285**	**5 202 058**	**5 942 432**	**(740 375)**	**-12.5%**	**10 401 478**

The summary statement of capital budget performance indicates actual capital expenditure of R5 202 million or 43.68% of the current budget.

The year-to-date spend represents 48.09% (R3 991 million) on internally-funded projects and 33.56% (R1 211 million) on externally grant-funded projects.

Capital budget by municipal vote for 2024/25

Vote Description R thousands	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 1 - Community Services & Health	368 443	329 440	347 776	142 787	206 980	(64 193)	-31.0%	334 913
Vote 2 - Corporate Services	642 157	436 312	436 614	309 654	337 356	(27 702)	-8.2%	432 039
Vote 3 - Economic Growth	77 007	111 730	127 449	34 338	51 108	(16 770)	-32.8%	126 969
Vote 4 - Energy	1 109 601	1 233 595	1 218 502	566 323	663 641	(97 319)	-14.7%	1 195 631
Vote 5 - Finance	64 131	70 627	77 873	41 138	48 328	(7 191)	-14.9%	77 833
Vote 6 - Future Planning & Resilience	19 973	17 909	26 405	11 857	12 709	(852)	-6.7%	26 264
Vote 7 - Human Settlements	959 185	982 278	1 078 801	483 332	582 523	(99 191)	-17.0%	1 071 007
Vote 8 - Office of the City Manager	6 322	3 196	6 211	1 525	3 156	(1 632)	-51.7%	6 161
Vote 9 - Safety & Security	444 375	483 669	472 532	322 108	322 342	(234)	-0.1%	470 733
Vote 10 - Spatial Planning & Environment	252 541	390 286	301 989	117 244	131 107	(13 863)	-10.6%	301 886
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 631 633	744 333	1 058 590	(314 257)	-29.7%	1 969 102
Vote 12 - Urban Waste Management	592 417	300 619	416 696	250 866	267 161	(16 294)	-6.1%	392 269
Vote 13 - Water & Sanitation	3 315 859	5 093 382	4 765 805	2 176 555	2 257 432	(80 877)	-3.6%	3 996 670
Total Capital Expenditure	**9 404 356**	**12 020 633**	**11 908 285**	**5 202 058**	**5 942 432**	**(740 375)**	**-12.5%**	**10 401 478**

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

- **Energy Directorate (R97,3 million under)**
  The current negative variance reflects on the following projects:
  - Vehicles: Replacement FY25, where manufacturing lead times for some aerial platforms had to be extended due to shipping delays. Manufacturing is underway and delivery is expected at the end of March 2025.
  - System Equipment Replacement (area South and North), where the project is experiencing delays due to teething issues relating to the new approved procurement mechanism. Orders will be placed from March 2025.
  - Bellville South Main Substation Upgrade, where delays in manufacturing of transformers has resulted in an overall project delay. The first transformer unit is on site and a second unit to be delivered in March 2025.
  - MV System Infrastructure (area South & East), where challenges in respect of allocating projects within the Construction Industry Development Board (CIDB) grading, were experienced. Alternative contract 021Q/2023/24 to be used to commit MV projects expenditure.
  - Office Renovation at HV, where engagements with various contractors for the different disciplines, have taken longer than anticipated.
  - Conn Infr (Quote): East FY25, where applications for new and upgraded supplies, have been less than planned for the period under review.
  - Substation Protection Replacement FY25, where initially no procurement vehicle was available. However, the extension of contract 071G/2020/21 was approved by the BAC. The necessary contracts are now in place and orders have been placed. Equipment delivery is expected by end of March 2025.
  - Clovelly Bridge Cable Replacement, where the project was delayed due to environmental requirements. Therefore, most of the work had to be shifted from the originally identified contract to its replacement.
  - Eversdal Substation Upgrade - Phase 2, where delays experienced affected the fire protection contractor's scope of work, which is now scheduled to be completed by end of March 2025.
  - Street Lighting (area Central & South, where the approved deviation report posed a challenge in respect of allocating projects within the CIDB grading. However, orders have been placed and construction has commenced.
  - Overheads Fencing FY25, where fencing has been completed by the contractor, with a few snags identified. Once resolved, invoices will be processed for payment.

  98% spend is forecasted for the projects currently on the budget.

- **Human Settlements Directorate (R99,2 million under)**
  The negative variance is mainly due to:
  - Procurement change over and initial delays with the finalisation of work packages, which took longer than anticipated, as well as outstanding invoices for February 2025 on the following projects and programmes:
    - Informal Settlement Upgrade: Bosasa Link - Mfuleni;
    - Informal Settlement Upgrade: Enkanini South Extension;

    - Informal Settlement Upgrade programme;
    - Informal Settlement Upgrade: Adhoc & Emergency FY25;
    - Informal Settlement Upgrade: Farm 694 WCG;
    - Informal Settlement Upgrade Avondale Gaba Village;
    - Informal Settlement Upgrade: Military Heights-Retreat; and
    - Informal Settlement Upgrade Atlantis, Witsand Ext.
  - Initial delays with work packages that were approved later than anticipated and outstanding invoices for February 2025 on the following projects:
    - Area Central - Ext (Staircases) FY25;
    - Area South - Public lighting FY25;
    - Area South - Ext (Components) FY25; and
    - Area South - Ext (Staircases) FY25.
  - Prolonged time in concluding the legal compliance process prior to MAYCO approval, and outstanding invoices for February 2025 on the following projects:
    - Land Acquisition FY25; and
    - Edward Street: Grassy Park Development.
  - Outstanding invoices for February 2025 on the ACSA Symphony Housing Project and the Edward Street: Grassy Park Development Project.

  99% spend is forecasted for the projects currently on the budget.

- **Urban Mobility Directorate (R314,2 million under)**
  The current negative variance reflects on the following projects:
  - IRT: Fare Collection, due to delays in finalising the specifications of the fare collection system, which has impacted the procurement process.
  - IRT Phase 2A: W1-Roadway-Imam Haron/Chichester, where construction commencement was delayed due to a report that was referred back.
  - IRT: Control Centre, due to outstanding invoices.
  - MyCiTi Phase 1 IRT Station Rebuilds, where works was delayed as a result of matters relating to the Taxi Association. Minimal construction expenditure has been realised due to the late construction start.
  - IRT Ph2A: W4-Roadway-Govan Mbeki, due to the invoice being lower than anticipated as a result of construction related challenges and security issues experienced on site.
  - IRT Ph2A: Trunk - E3 - M9 Intsikizi - Morning Star, due to construction progress being slower than anticipated.
  - IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather, which affected the works and the relocation of existing services.
  - IRT Ph2A: Trunk - E1-M9 Heinz - Duinefontein Railway, due to delays caused by inclement weather and the contractor needing to recover lost time.

  75% 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 71.

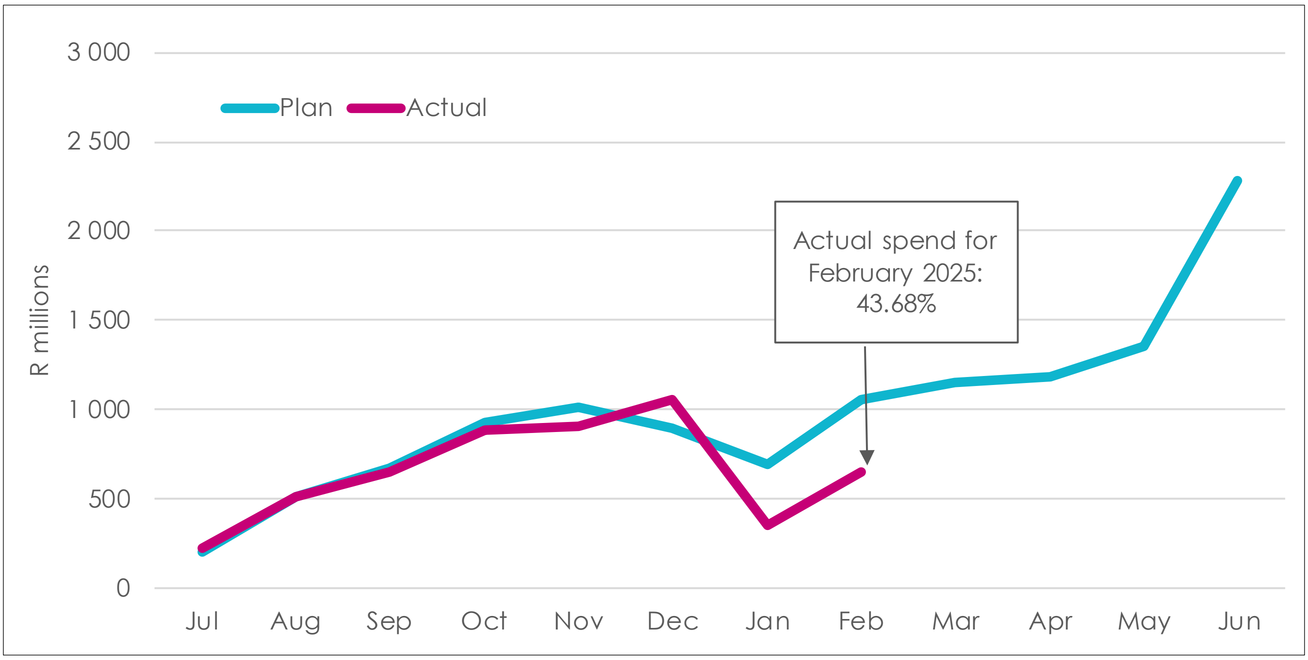
Reasons for major variances between Adjusted Budget vs Full Year Forecast on the capital budget

- **Urban Mobility (R663 million)**
  Unforeseen/unavoidable delays in the rollout of the various high value projects largely due to the impact of the so-called "Construction Mafia", which has not only delayed construction progress on site, but which has also negatively impacted a number of tender processes (even prior to reaching construction), and also other projects upon which the rollout of the Metro South East (MSE) programme is dependent. This has resulted in a request to National Treasury to re-phase a portion (R650m) of the PTNG-BFI funding allocation and an associated reduction of a portion of the Private – Orio budget.

- **Water & Sanitation (R769,1 million)**
  The variance is predominantly due to contingencies of approximately R665m provided for in the budget. The remaining difference relates to the following:
  - Cape Flats Rehabilitation project, where the grant funding needs to be re-allocated.
  - Access Road to Muldersvlei Reservoir, due to a delay in awarding the tender.
  - Advanced Metering Infrastructure project, where non-responsive tenders were submitted.
  - Upgrades to the Killarney Depot, which is pending due to outstanding Multi-Use Asset Management Plan approval.

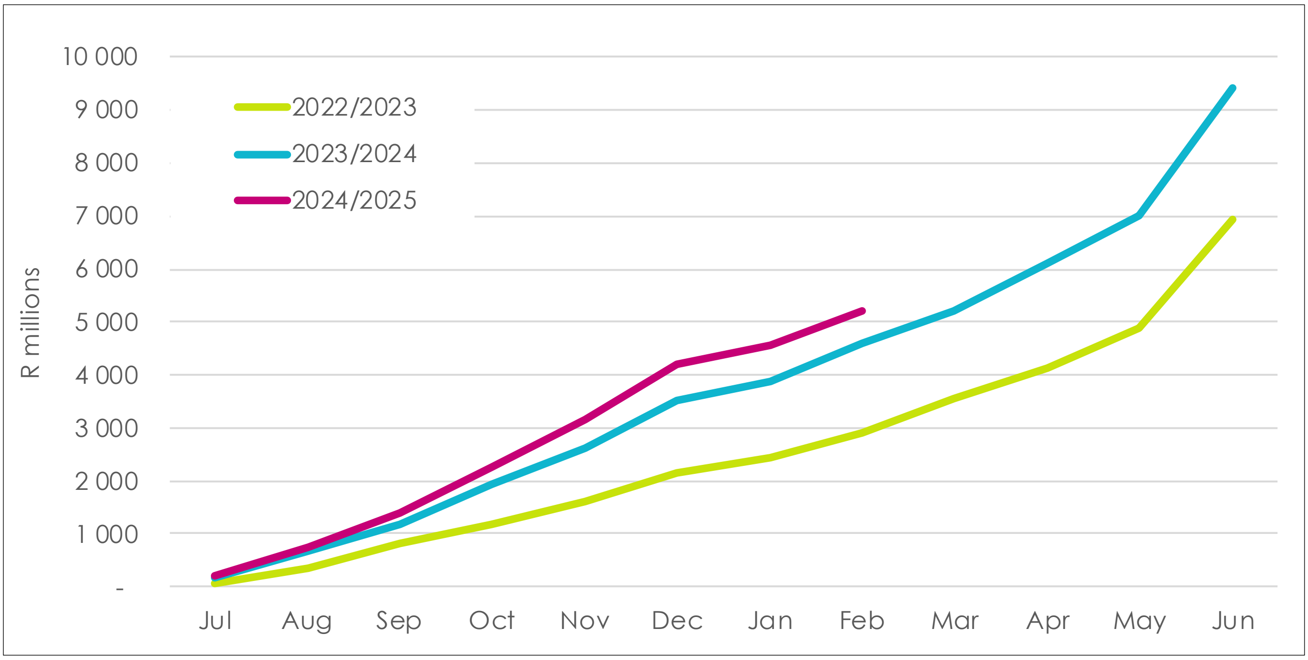
Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2024/25 current budget.



Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2022/23, 2023/24 and 2024/25.



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	1 662 005 397	582 897 280	423 507 098	-159 390 182	1 026 388 671	Negative variance due to the delay in commencement of the IRT Phase 2A construction work packages as a result of the prolonged tender evaluation process. These have now been awarded and the professional services works will be accelerated.
Potsdam WWTW - Extension	1 296 987 256	640 725 149	696 537 013	55 811 864	865 457 542	Tender 146Q/2022/23 and 295Q/2021/22 is being utilised to implement the project. Construction is currently underway. The project is currently ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project.
Replace & Upgrade Sewer Network	298 671 674	143 510 454	167 032 428	23 521 974	279 912 766	The programme is ahead of schedule due to satisfactory contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project.
Cape Flats Rehabilitation	241 094 397	155 560 137	146 958 797	-8 601 340	170 202 016	The project is in the construction phase. The project manager will re-align the actual expenditure with the outcome of the latest decision on grant funding allocation. The balance of funds represents contingencies, which is currently soft-locked against the project.
Replace & Upgrade Water Network	231 449 774	101 575 036	80 004 791	-21 570 245	218 793 534	The programme is slightly behind schedule as a result of two projects that were cancelled earlier in the financial year as a result of security issues. The balance of funds represents contingencies, which is currently soft-locked against the project.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Plant & Vehicles: Replacement	215 532 087	149 341 959	144 646 892	-4 695 067	215 532 087	Some vehicles were delivered. Further orders have been placed; awaiting delivery. The project manager is following up with the vendor on the late deliveries.
System Equipment Replacement	209 790 000	133 534 162	120 058 257	-13 475 905	209 789 999	The project is behind schedule as the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB (Construction Industry Development Board) grading. Orders will be placed as of March 2025.
Cape Flats Aquifer Recharge	190 089 370	113 754 975	118 817 561	5 062 586	180 086 373	The project is ahead of schedule due to satisfactory contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project.
Ground Mounted PV	184 109 170	84 599 916	82 936 716	-1 663 200	184 109 170	The project is behind schedule as tender 280Q/2022/23 became active later than anticipated. Orders have since been placed for professional services. The site establishment and civil works have commenced.
Fleet & Plant: Replacement	182 453 826	169 476 696	163 817 444	-5 659 252	182 453 826	Project is behind planned spend due to delays with delivery of fleet items. The project manager is following up with the service provider on the late deliveries.
Wesfleur Aeration & Blower Replacement	174 219 722	51 864 396	3 680 382	-48 184 014	157 019 363	The project is behind schedule as some wayleave applications are still pending, which will prevent full construction at this stage. The balance of funds represents contingencies, which is currently soft-locked against the project.
Bulk Retic Sewers in Milnerton Rehab	171 989 669	71 423 218	53 567 525	-17 855 693	141 300 000	The project is in construction phase and is behind schedule due to geotechnical conditions resulting in slower than anticipated progress. Invoices for the reporting period have not yet been received. The project manager is following up with the vendor on the outstanding invoices. The balance of funds represents contingencies, which is currently soft-locked against the project.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Property Acq: Joint Policing Centre	161 000 000	161 000 000	160 875 451	-124 550	161 000 000	The purchase price and transfer fees were paid. However, the remainder of the legal fees will only be processed once the invoice is received for occupational rent as the legal matter is currently being finalised.
Repl & Upgr Sewerage Pump Stations	157 612 304	116 814 022	83 940 483	-32 873 539	157 612 304	The project is behind schedule due to the long lead times for the delivery of pumps. The project manager is following up with the service provider on the deliveries.
Gordon's Bay Sewer Rising Main	139 910 736	70 265 621	44 825 474	-25 440 147	133 860 001	The project is behind schedule due to existing services and hard rock excavation. The balance of funds represents contingencies, which is currently soft-locked against the project.
Informal Settllements Routine Upgrades	131 452 417	49 247 644	27 282 764	-21 964 880	131 452 417	The project is behind schedule due to initial delays in finalising the WPD (Work Package Document). The project is, however, currently underway.
Cape Flats Aquifer:Hanover Park & Philip	130 000 000	47 779 855	74 918 024	27 138 169	104 921 196	The project is currently ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project.
Vehicles, Plant Equip: Additional	123 431 000	74 329 342	71 229 857	-3 099 485	123 431 000	Some vehicles were delivered. Further orders have been placed; awaiting delivery. The project manager is following up with the service provider on the late deliveries.
Bayside Canal Upgrade	121 091 146	12 102 005	9 542 764	-2 559 241	116 499 999	The project is currently behind schedule due to a legal dispute, which is under consideration. The balance of funds represents contingencies, which is currently soft-locked against the project.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Bulk Water Infrastructure Replacement	110 000 000	33 589 089	37 999 569	4 410 480	109 618 939	The project is currently ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project.
Athlone WWTW-Capacity Extension	102 466 761	65 702 015	69 196 845	3 494 830	80 528 517	Construction is underway. The medium voltage motor control panels were received earlier than anticipated. The balance of funds represents contingencies, which is currently soft-locked against the project.
Sir Lowry's Pass River Upgrade	100 762 512	57 510 158	53 713 828	-3 796 330	82 470 177	The project is progressing satisfactory as a result of favourable weather conditions. The variance is due to outstanding invoices for period 7, which the project manager is following up on. The balance of funds represents contingencies, which is currently soft-locked against the project.
Metering Replacement	89 050 000	45 930 375	51 820 956	5 890 581	87 000 000	The programme is ahead of schedule as more meters were replaced than initially anticipated for the year-to-date. Less funding will, however, be required for the current financial year as per the latest implementation plan.
Asset Upgrade - Routine Prog - Central	88 400 274	48 533 197	39 562 571	-8 970 627	86 709 165	The project is behind schedule due to initial delays in finalising the WPD, which took longer than anticipated. The project is, however, underway. Savings will be realised and reprioritised to other priority projects within the Department, once identified.
Asset Upgrade - Routine Prog - South	87 354 141	61 971 485	47 495 188	-14 476 297	86 868 815	The project is behind schedule due to initial delays in finalising the WPD, which took longer than anticipated. The project is, however, underway. Savings will be realised and reprioritised to other priority projects within the Department, once identified.
	6 600 923 633	**3 243 038 186**	**2 973 968 679**	**-269 069 507**	**5 293 017 877**	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R11 190 million for the month under review. This position is mainly due to the levels of cash realised in the 2023/24 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	**19 863 618**	**20 673 802**
Total Commitments	**9 735 897**	**10 537 924**
Unspent Conditional Grants	2 577 730	3 425 808
Housing Development	299 873	301 380
MTAB	25 982	26 079
Trust Funds	1 174	1 181
Insurance reserves	503 728	498 712
CRR / Revenue	4 350 388	4 291 657
Other contractual commitments	1 977 022	1 993 107
Uncommitted Funds	**10 127 721**	**10 135 878**
Closing Cash and Investment Balance	**19 863 618**	**20 673 802**
Non Current Investments	2 372 006	2 371 954
Current Investments	7 112 089	7 112 141
Cash and Cash Equivalents as per Cash flow statement (Table C7)	10 379 523	11 189 707

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 47.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 81.

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 90.

GRANT UTILISATION

Description R thousands	Budget Year 2024/25						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	6 919 169	7 044 702	1 146 789	1 306 274	(159 486)	-12.2%	7 044 702
Total capital expenditure of Transfers and Grants	3 552 052	3 608 678	1 210 926	1 590 286	(379 360)	-23.9%	2 885 113
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**10 471 221**	**10 653 380**	**2 357 714**	**2 896 560**	**(538 846)**	**-18.6%**	**9 929 815**

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 85.

CREDITORS

Creditors Analysis

R thousands	Budget Year 2024/25								
	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	8	4	1	–	–	–	–	5	17

The City’s creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to a bank rejection and blocked payments.

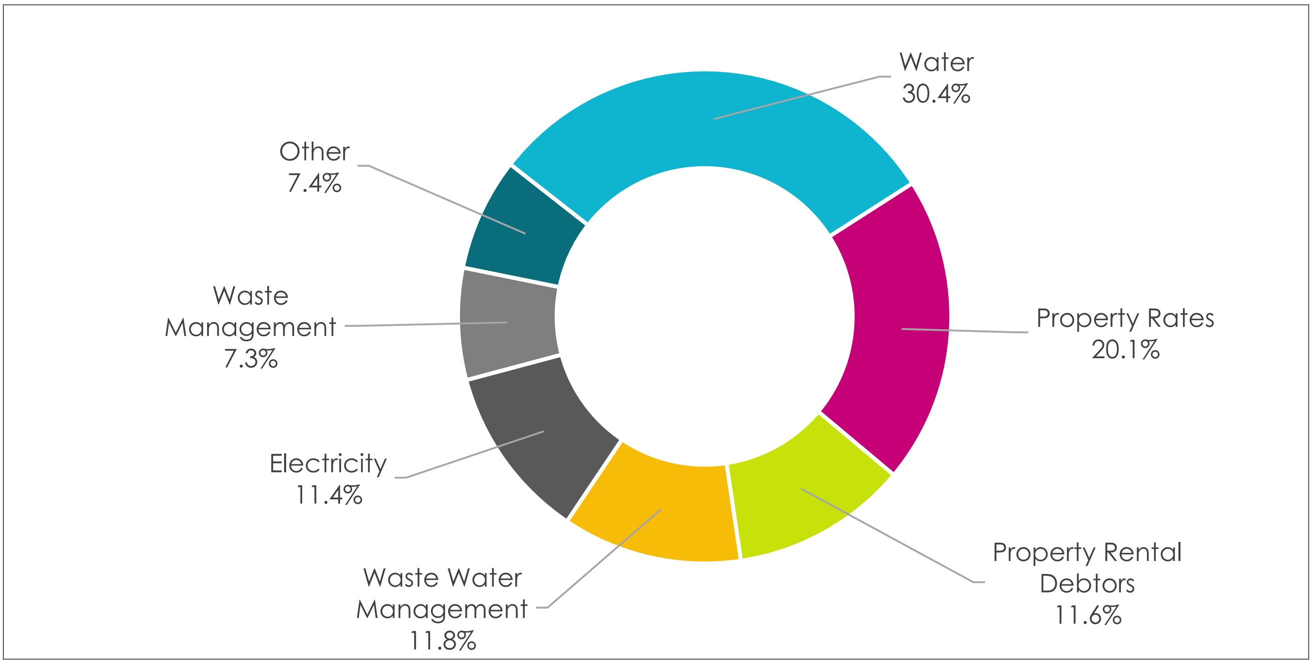
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

Description	Budget Year 2024/25								
	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	2 952 487	28.6%	280 337	2.7%	355 782	3.4%	6 725 929	65.2%	10 314 535
2023/24 - totals only	2 747 319	27.2%	415 398	4.1%	280 529	2.8%	6 671 243	66.0%	10 114 490
Movement	205 167		(135 061)		75 253		54 685		200 045
% Increase/(Decrease) year on year		**7.5%**		**-32.5%**		**26.8%**		**0.8%**	**1.98%**

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	R45 143 103.50	R3 546 308.90	R2 398 000.01	-R2 898 000.00	R3 372 318.44	R0.00	R0.00	R3 381 569.32	R35 342 906.83	The company is in business rescue effective 29 January 2025. The last payment of R3 546 308.90 was received from Investec on 7 March 2025. A security deposit of R2 898 000.00 backdated to 2006 is currently in dispute.
Basfour 2295 (Pty) Ltd	R39 066 404.81	R1 562 848.99	R0.00	R0.00	R2 656 853.09	R0.00	R0.00	R2 288 007.58	R32 558 695.15	The company is in business rescue effective 29 January 2025. The last payment of R1 812 484.98 was received from Investec on 7 March 2025. A monthly tenant off-set applies on a continuous basis.
Cornucopia Trust	R26 494 257.63	R970 511.45	R0.00	R0.00	R0.00	R0.00	R0.00	R10 247 062.61	R15 276 683.57	An instalment plan is currently in place with the last payment of the full account balance due on 25 June 2025. The last payment totalling R1 983 765.44 was received on 3 March 2025. Interest of R190 954.06 was reversed as agreed with the Debt Management Committee.
Beadica 281 CC	R26 000 638.61	R1 621 650.72	R1 545 785.49	R0.00	-R1 320 200.00	R6 204 158.28	R8 945 136.64	R9 004 107.48	R0.00	No active instalment plan in place with no cooperation from the customer. Disconnection of water and electricity in progress.
Myriad Trust	R20 018 659.42	R1 540 333.30	R36 046.46	R1 483 266.76	R1 630 140.14	R1 681 952.86	R1 846 567.90	R8 903 604.65	R2 896 747.35	An instalment plan of R500 000.00 is currently in place with the last payment of the full account balance due on 25 June 2025. Last payment totalling R1 633 266.76 was received on 1 February 2025. A meeting with the customer is scheduled for 13 March 2025.
Cape Town Community Housing Co Pty Ltd	R18 963 542.32	R2 998 794.05	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R15 964 748.27	A tariff query to amend the category from vacant land to residential is with Valuations; waiting on an outstanding affidavit from the customer. Last payment of R500 000.00 was received on 28 February 2025.

Table continues on next page.

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Ndabeni Communal Property Trust	R 18 136 011.37	R 6 604 076.76	R 0.04	R 0.00	R 0.00	R 7 518 773.26	R 4 013 161.31	R 0.00	R 0.00	Full and final settlement pending. The Department of Land Restitution needs to pay R2 000 000 for the write-off to be done. A follow-up on payment was done on 11 March 2025.
Transnet Limited	R 14 901 571.96	R 187 970.69	R 192 488.91	R 182 085.89	R 187 879.59	R 195 557.27	R 1 927 028.16	R 1 236 174.65	R 10 792 386.80	Payment arrangement negotiations in progress. Last payment of R3 015 892.39 was received on 4 March 2025.
Northern Value Share Block Pty Ltd	R 13 168 190.78	R 3 042 257.54	R 3 391 638.02	R 3 368 337.56	R 3 030 649.58	R 189.80	R 335 118.28	R 0.00	R 0.00	Account was handed over to Legal department. A court order for the suspension of payment has been issued until the matter regarding a portion of land is resolved. A dunning lock is active on the account until 30 April 2025. Last payment of R76 259.69 was received on 3 March 2025.
Get Metal Properties (Pty) Ltd	R 12 440 539.70	R 272 534.16	R 262 674.86	R 241 723.02	R 248 158.69	R 232 125.63	R 241 469.33	R 1 621 543.70	R 9 320 310.31	An instalment plan of R1 000 000.00 is currently in place. Last payment totalling R5 000 000.00 was received on 3 March 2025.
TOTAL	**R 234 332 920.10**	**R 22 347 286.56**	**R 7 826 633.79**	**R 2 377 413.23**	**R 9 805 799.53**	**R 15 832 757.10**	**R 17 308 481.62**	**R 36 682 069.99**	**R 122 152 478.28**	

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security Deposit	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 48 265 103.50	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 45 143 103.50
Basfour 2295 (Pty) Ltd	R 0.00	R 4 174 002.86	R 3 503 133.24	R 0.00	R 23 335 085.69	R 8 048 698.67	-R 3 342.99	R 8 827.34	R 0.00	R 39 066 404.81
Cornucopia Trust	R 0.00	R 2 235 220.22	R 2 786 127.17	R 0.00	R 17 383 300.61	R 4 090 176.83	-R 757.00	R 0.00	R 189.80	R 26 494 257.63
Beadica 281 CC	R 27 427 838.61	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1 427 200.00	R 0.00	R 0.00	R 26 000 638.61
Myriad Trust	R 20 503 159.42	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 20 018 659.42
Cape Town Community Housing Co Pty Ltd	R 296.34	R 21 174.93	R 13 329.94	R 18 054.30	R 18 909 983.73	R 0.00	R 0.00	R 676.88	R 26.20	R 18 963 542.32
Ndabeni Communal Property Trust	R 18 136 011.37	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 18 136 011.37
Transnet Limited	R 0.00	R 15 302.69	R 15 302.69	R 14 589.28	R 13 332 460.05	R 0.00	R 0.00	R 1 480 202.87	R 43 714.38	R 14 901 571.96
Northern Value Share Block Pty Ltd	R 0.00	R 13 168 190.78	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 13 168 190.78
Get Metal Properties (Pty) Ltd	R 0.00	R 755 590.80	R 548 499.79	R 0.00	R 11 077 040.81	R 0.00	-R 1 022.66	R 0.00	R 60 430.96	R 12 440 539.70

Top 10 Residential debtors - Age Analysis

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Church Methodist	R13 167 517.75	R65 096.43	R79 796.78	R80 291.43	R75 632.47	R80 210.11	R74 687.03	R883 616.04	R11 828 187.46	The meter reading is an estimation. The Water & Sanitation Directorate is working on a SOP solution to write-off the asset in order to write-off the debt. This should be concluded by April 2025.
Church Methodist	R10 027 037.96	R124 572.99	R117 822.18	R129 865.72	R86 487.62	R118 112.51	R180 231.23	R736 032.78	R8 533 912.93	The meter reading is an estimation. The Water & Sanitation Directorate is working on a SOP solution to write-off the asset in order to write-off the debt. This should be concluded by April 2025.
Conference of The Methodist Church of Southern Africa	R8 560 389.34	R257 483.11	R230 133.24	R258 432.09	R236 684.35	R250 574.99	R228 491.64	R1 504 632.28	R5 593 957.64	The meter reading is an estimation. The Water & Sanitation Directorate is working on a SOP solution to write-off the asset in order to write-off the debt. This should be concluded by April 2025.
The Rockefeller at Harbour Place Body Corporate	R7 731 022.88	R674 175.40	R662 593.06	R936 076.11	R629 350.57	R567 872.10	R935 917.96	R697 811.38	R2 627 226.30	Full and final settlement of the account is in progress. Last payment totalling R360 000 was received on 22 January 2025.
St Johns 1 Body Corporate	R7 064 836.22	R279 117.83	R276 187.07	R2 208 951.00	-R11 487.20	R0.00	R0.00	R478 718.35	R3 833 349.17	The water meter has been delivered to the lab for testing on 6 March 2025. Last payment of R236 575.49 was received on 10 February 2025. A dunning lock is on the account until 30 May 2025.
Mitchells Plain Foundation	R5 238 556.71	R176 065.70	R182 981.44	R173 695.60	R175 723.19	R181 286.25	R170 181.30	R1 188 459.40	R2 990 163.83	Valuation objection. Pending rating category application due to outstanding additional information. A dunning lock is on the account until 30 April 2025. Last payment totalling R2 000 was received on 5 March 2025.
Cape Town City Mission	R4 869 679.40	R108 427.71	R105 274.08	R112 231.27	R114 964.76	R107 116.64	R137 237.92	R639 484.86	R3 544 942.16	This is a City-owned building. The property was given to Cape Town City Mission in 1976 but never transferred. The matter is now with Disposal and Acquisitions Department and discussions are in progress to transfer the property.

Table continues on next page.

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Cape Town Community Housing Co Pty Ltd	R4 749 878.43	R680 704.15	R0.00	R0.00	R0.00	R0.00	R0.00	R65 623.30	R4 003 550.98	A tariff query to amend the category from vacant land to residential is with Valuations; waiting on an outstanding affidavit from the customer. Last payment of R500 000.00 was received on 28 February 2025.
Burgundy Estate Master Home Owners Association	R4 651 412.80	R20 829.65	R26 958.25	R26 767.25	R26 041.73	R28 257.01	R25 793.72	R187 669.06	R4 309 096.13	Faulty affluent water meter replacement in progress. Last payment totalling R40 000.00 was received on 01 March 2025. The account is under scrutiny and a meeting with the Managing Agent was held.
Paardevlei Retirement Estate Body Corpor Rate	R4 253 096.73	R165 972.41	R0.00	R0.00	R217 418.33	R229 340.37	R0.00	R432 983.97	R3 207 381.65	Payment arrangement of R50 000.00 is in place. Last payment totalling R268 608.28 was received on 7 February 2025. Account is with the Legal Deparment for a follow-up with the customer.
TOTAL	**R70 313 428.22**	**R2 552 445.38**	**R1 681 746.10**	**R3 926 310.47**	**R1 550 815.82**	**R1 562 769.98**	**R1 752 540.80**	**R6 815 031.42**	**R50 471 768.25**	

Top 10 Residential debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	Security deposit	Other	Sundries	TOTAL
Church Methodist	R 0.00	R 12 996 826.84	R 167 604.82	R 0.00	R 0.00	R 0.00	R 3 086.09	R 0.00	R 13 167 517.75
Church Methodist	R 0.00	R 9 838 825.38	R 187 344.73	R 0.00	R 0.00	R 0.00	R 867.85	R 0.00	R 10 027 037.96
Conference of The Methodist Church of Southern Africa	R 0.00	R 4 093 951.83	R 3 469 797.33	R 3 877.24	R 941 595.33	R 0.00	R 0.00	R 51 167.61	R 8 560 389.34
The Rockefeller at Harbour Place Body Corporate	R 7 731 022.88	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 7 731 022.88
St Johns 1 Body Corporate	R 4 112 159.06	R 1 979 713.15	R 900 727.83	R 88 440.64	R 0.00	-R 16 204.46	R 0.00	R 0.00	R 7 064 836.22
Mitchells Plain Foundation	R 2 662 473.96	R 957 370.57	R 588 987.09	R 253 405.67	R 776 319.42	R 0.00	R 0.00	R 0.00	R 5 238 556.71
Cape Town City Mission	R 1 568 999.12	R 947 147.66	R 594 201.84	R 171 718.30	R 700 612.73	-R 3 853.00	R 890 196.83	R 655.92	R 4 869 679.40
Cape Town Community Housing Co Pty Ltd	R 0.00	R 13 439.59	R 13 439.59	R 0.00	R 4 609 161.66	R 0.00	R 113 159.04	R 678.55	R 4 749 878.43
Burgundy Estate Master Home Owners Association	R 0.00	R 812 942.66	R 3 669 228.45	R 2 768.49	R 140 139.32	-R 1 514.00	R 27 847.88	R 0.00	R 4 651 412.80
Paardevlei Retirement Estate Body Corpor Rate	R 4 828 096.73	R 0.00	R 0.00	R 0.00	R 0.00	-R 575 000.00	R 0.00	R 0.00	R 4 253 096.73

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 R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	11 986 459	12 712 797	12 712 797	8 526 859	8 524 838	2 021	0.0%	12 712 797
Service charges	28 550 345	30 391 426	31 279 059	21 257 589	21 208 985	48 604	0.2%	31 275 287
Investment revenue	1 578 846	1 071 910	1 071 612	1 048 590	840 956	207 634	24.7%	1 071 612
Transfers and subsidies - Operational	6 719 779	6 919 169	7 044 702	4 625 245	4 813 372	(188 127)	-3.9%	7 042 474
Other own revenue	12 636 446	12 847 906	13 096 070	8 387 271	7 916 346	470 925	5.9%	13 284 897
Total Revenue (excluding capital transfers and contributions)	**61 471 876**	**63 943 208**	**65 204 241**	**43 845 554**	**43 304 497**	**541 057**	**1.2%**	**65 387 066**
Employee costs	17 107 614	19 311 622	19 207 963	12 012 962	12 318 364	(305 402)	-2.5%	19 127 034
Remuneration of Councillors	183 030	200 324	188 313	123 599	124 048	(449)	-0.4%	188 313
Depreciation and amortisation	3 495 788	3 807 670	3 804 737	2 480 275	2 521 026	(40 751)	-1.6%	3 794 737
Interest	829 972	1 214 301	1 089 467	573 282	663 028	(89 746)	-13.5%	1 089 240
Inventory consumed and bulk purchases	20 593 138	22 549 872	23 151 119	13 996 021	13 956 464	39 557	0.3%	23 129 667
Transfers and subsidies	359 818	360 208	421 936	217 550	254 276	(36 726)	-14.4%	421 936
Other expenditure	15 881 288	16 897 834	17 546 923	9 611 300	9 975 718	(364 418)	-3.7%	17 439 006
Total Expenditure	**58 450 649**	**64 341 831**	**65 410 458**	**39 014 990**	**39 812 924**	**(797 935)**	**-2.0%**	**65 189 933**
Surplus/(Deficit)	**3 021 226**	**(398 624)**	**(206 218)**	**4 830 564**	**3 491 572**	**1 338 992**	**38.3%**	**197 134**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 608 678	1 210 926	1 568 537	(357 612)	-22.8%	3 608 678
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**5 556 892**	**3 153 428**	**3 402 460**	**6 041 490**	**5 060 109**	**981 380**	**19.4%**	**3 805 812**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 428**	**3 402 460**	**6 041 490**	**5 060 109**	**981 380**	**19.4%**	**3 805 812**
Capital expenditure & funds sources								
Capital expenditure	**9 404 356**	**12 020 633**	**11 908 285**	**5 202 058**	**5 942 432**	**(740 375)**	**-12.5%**	**10 401 478**
Capital transfers recognised	2 579 517	3 552 052	3 608 678	1 210 926	1 590 286	(379 360)	-23.9%	2 885 118
Borrowing	2 544 486	7 279 730	7 112 039	3 416 626	3 680 468	(263 842)	-7.2%	6 381 964
Internally generated funds	**4 280 353**	**1 188 851**	**1 187 568**	**574 506**	**671 678**	**(97 172)**	**-14.5%**	**1 134 396**
Total sources of capital funds	**9 404 356**	**12 020 633**	**11 908 285**	**5 202 058**	**5 942 432**	**(740 375)**	**-12.5%**	**10 401 478**
Financial position								
Total current assets	21 706 601	24 178 012	25 933 734	20 960 886				25 933 734
Total non current assets	70 371 869	78 923 966	76 615 885	76 949 328				76 615 885
Total current liabilities	14 397 126	16 012 766	14 596 285	12 166 526				14 596 285
Total non current liabilities	10 400 311	19 702 048	17 269 841	12 690 038				17 269 841
Community wealth/Equity	**67 281 033**	**67 387 163**	**70 683 494**	**73 053 650**				**70 683 494**
Cash flows								
Net cash from (used) operating	7 885 054	6 441 207	6 884 860	7 595 997	6 816 455	(779 542)	-11.4%	6 884 860
Net cash from (used) investing	(8 020 031)	(10 102 203)	(9 850 673)	(5 806 251)	(6 593 693)	(787 441)	11.9%	(9 850 673)
Net cash from (used) financing	(688 229)	4 434 065	4 313 966	2 112 386	2 112 386	–	-	4 313 966
Cash/cash equivalents at the month/year end	**7 287 575**	**6 576 459**	**8 635 728**	**11 189 707**	**9 622 724**	**(1 566 984)**	**-16.3%**	**8 635 728**

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	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**19 757 407**	**19 742 169**	**19 956 441**	**13 742 014**	**13 418 358**	**323 656**	**2.4%**	**19 979 080**
Executive and council	1 985	376	376	976	251	725	289.3%	376
Finance and administration	19 755 408	19 741 789	19 956 061	13 741 045	13 418 105	322 940	2.4%	19 978 700
Internal audit	14	4	4	(7)	2	(9)	-379.2%	4
Community and public safety	**4 554 905**	**4 773 683**	**4 863 688**	**2 942 942**	**2 821 372**	**121 570**	**4.3%**	**5 027 637**
Community and social services	119 751	127 046	117 678	79 612	79 035	577	0.7%	117 518
Sport and recreation	79 091	71 520	87 868	48 475	58 620	(10 145)	-17.3%	87 788
Public safety	2 325 370	2 386 413	2 410 773	1 704 260	1 398 008	306 253	21.9%	2 575 623
Housing	1 631 603	1 724 218	1 829 212	874 852	1 036 054	(161 202)	-15.6%	1 829 212
Health	399 089	464 486	418 156	235 743	249 655	(13 912)	-5.6%	417 496
Economic and environmental services	**2 861 587**	**3 793 956**	**3 892 189**	**1 642 049**	**1 877 145**	**(235 097)**	**-12.5%**	**3 892 189**
Planning and development	638 856	667 869	665 749	452 469	438 433	14 036	3.2%	665 749
Road transport	2 151 393	3 079 634	3 174 508	1 152 556	1 408 633	(256 077)	-18.2%	3 174 508
Environmental protection	71 337	46 453	51 932	37 025	30 080	6 945	23.1%	51 932
Trading services	**36 832 630**	**39 184 030**	**40 099 274**	**26 728 708**	**26 755 273**	**(26 565)**	**-0.1%**	**40 095 512**
Energy sources	20 480 288	21 970 830	22 684 584	15 620 842	15 534 868	85 974	0.6%	22 680 811
Water management	10 625 368	11 146 233	11 316 670	7 030 374	7 078 005	(47 631)	-0.7%	11 316 670
Waste water management	3 679 341	3 886 179	3 899 663	2 611 265	2 658 525	(47 261)	-1.8%	3 899 673
Waste management	2 047 633	2 180 788	2 198 357	1 466 227	1 483 875	(17 648)	-1.2%	2 198 357
Other	**1 012**	**1 423**	**1 327**	**767**	**885**	**(118)**	**-13.3%**	**1 327**
Total Revenue - Functional	**64 007 541**	**67 495 260**	**68 812 918**	**45 056 479**	**44 873 034**	**183 446**	**0.4%**	**68 995 744**
Expenditure - Functional								
Governance and administration	**9 086 566**	**3 439 081**	**3 536 073**	**2 501 597**	**1 877 755**	**623 842**	**33.2%**	**3 501 982**
Executive and council	566 125	135 747	139 243	56 424	78 056	(21 631)	-27.7%	139 243
Finance and administration	8 455 783	3 299 818	3 392 176	2 445 181	1 796 568	648 613	36.1%	3 358 085
Internal audit	64 658	3 516	4 654	(8)	3 132	(3 139)	-100.3%	4 654
Community and public safety	**10 654 879**	**14 735 432**	**15 047 343**	**8 802 375**	**9 305 478**	**(503 102)**	**-5.4%**	**14 902 184**
Community and social services	1 074 303	1 834 301	1 823 488	1 087 036	1 162 687	(75 651)	-6.5%	1 782 184
Sport and recreation	1 481 069	2 243 054	2 220 611	1 414 670	1 439 083	(24 413)	-1.7%	2 177 431
Public safety	4 702 521	6 342 275	6 616 539	3 624 988	3 958 425	(333 437)	-8.4%	6 616 539
Housing	1 955 283	2 491 391	2 612 517	1 544 020	1 600 893	(56 873)	-3.6%	2 612 517
Health	1 441 703	1 824 410	1 774 188	1 131 661	1 144 389	(12 728)	-1.1%	1 713 513
Economic and environmental services	**6 434 930**	**7 597 918**	**7 481 495**	**4 550 092**	**4 495 453**	**54 639**	**1.2%**	**7 481 141**
Planning and development	1 717 619	2 142 996	2 112 242	1 240 926	1 282 708	(41 783)	-3.3%	2 111 888
Road transport	4 397 035	4 994 071	4 908 739	3 047 119	2 932 522	114 597	3.9%	4 908 739
Environmental protection	320 277	460 851	460 514	262 047	280 223	(18 176)	-6.5%	460 514
Trading services	**32 153 678**	**38 348 942**	**39 118 098**	**23 023 106**	**23 986 011**	**(962 905)**	**-4.0%**	**39 077 177**
Energy sources	18 792 021	21 384 317	21 857 916	13 572 082	13 563 332	8 750	0.1%	21 856 761
Water management	8 895 820	9 629 760	9 775 985	5 618 565	5 812 443	(193 878)	-3.3%	9 748 985
Waste water management	3 656 539	5 356 732	5 407 004	2 985 246	3 322 089	(336 842)	-10.1%	5 396 377
Waste management	809 298	1 978 132	2 077 192	847 212	1 288 147	(440 935)	-34.2%	2 075 054
Other	**120 597**	**220 463**	**227 449**	**137 799**	**148 227**	**(10 428)**	**-7.0%**	**227 449**
Total Expenditure - Functional	**58 450 649**	**64 341 835**	**65 410 458**	**39 014 970**	**39 812 924**	**(797 955)**	**-2.0%**	**65 189 933**
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 425**	**3 402 460**	**6 041 510**	**5 060 109**	**981 400**	**19.4%**	**3 805 812**

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 R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	955 096	1 008 920	974 199	570 027	592 847	(22 820)	-3.8%	972 660
Vote 2 - Corporate Services	104 867	78 364	79 111	55 794	51 522	4 272	8.3%	79 111
Vote 3 - Economic Growth	363 229	282 332	451 699	204 591	191 530	13 061	6.8%	451 699
Vote 4 - Energy	20 301 594	21 761 003	22 474 758	15 463 390	15 377 484	85 906	0.6%	22 470 985
Vote 5 - Finance	18 871 350	19 087 456	19 112 076	13 317 256	13 031 520	285 737	2.2%	19 112 076
Vote 6 - Future Planning & Resilience	64 581	69 439	71 180	36 257	36 174	82	0.2%	71 180
Vote 7 - Human Settlements	1 631 983	1 723 981	1 829 152	874 678	1 036 017	(161 339)	-15.6%	1 829 152
Vote 8 - Office of the City Manager	1 985	916	916	848	146	702	479.9%	916
Vote 9 - Safety & Security	2 370 217	2 446 022	2 460 755	1 741 790	1 436 144	305 646	21.3%	2 625 604
Vote 10 - Spatial Planning & Environment	640 754	679 653	684 102	474 144	452 938	21 207	4.7%	684 102
Vote 11 - Urban Mobility	2 274 998	3 091 210	3 211 247	1 152 864	1 420 154	(267 289)	-18.8%	3 211 247
Vote 12 - Urban Waste Management	2 092 894	2 202 793	2 216 158	1 497 756	1 491 159	6 597	0.4%	2 239 445
Vote 13 - Water & Sanitation	14 333 991	15 063 170	15 247 567	9 667 082	9 755 398	(88 316)	-0.9%	15 247 567
Total Revenue by Vote	**64 007 541**	**67 495 260**	**68 812 918**	**45 056 479**	**44 873 034**	**183 446**	**0.4%**	**68 995 744**
Expenditure by Vote								
Vote 1 - Community Services & Health	4 095 388	4 781 045	4 661 164	2 773 310	2 867 372	(94 062)	-3.3%	4 477 380
Vote 2 - Corporate Services	3 600 370	4 115 188	4 031 604	2 575 354	2 451 637	123 718	5.0%	4 031 604
Vote 3 - Economic Growth	645 128	719 081	751 930	441 994	458 953	(16 959)	-3.7%	751 930
Vote 4 - Energy	16 932 773	18 964 276	19 492 087	11 994 424	12 007 867	(13 443)	-0.1%	19 492 346
Vote 5 - Finance	3 386 594	3 927 081	4 017 436	2 367 988	2 624 581	(256 592)	-9.8%	4 017 436
Vote 6 - Future Planning & Resilience	543 604	573 300	595 568	330 459	335 326	(4 866)	-1.5%	595 568
Vote 7 - Human Settlements	1 577 781	1 667 896	1 748 744	1 004 259	1 036 034	(31 775)	-3.1%	1 748 744
Vote 8 - Office of the City Manager	485 592	487 886	538 852	329 931	339 157	(9 226)	-2.7%	538 852
Vote 9 - Safety & Security	5 541 728	6 214 301	6 169 483	3 621 585	3 656 299	(34 714)	-0.9%	6 169 483
Vote 10 - Spatial Planning & Environment	1 447 695	1 681 414	1 670 903	973 504	1 000 866	(27 362)	-2.7%	1 670 903
Vote 11 - Urban Mobility	4 295 067	4 284 748	4 560 627	2 627 308	2 686 178	(58 871)	-2.2%	4 560 627
Vote 12 - Urban Waste Management	3 522 246	3 764 616	3 779 236	2 281 260	2 406 854	(125 594)	-5.2%	3 779 236
Vote 13 - Water & Sanitation	12 376 682	13 160 998	13 392 824	7 693 614	7 941 803	(248 189)	-3.1%	13 355 824
Total Expenditure by Vote	**58 450 649**	**64 341 831**	**65 410 458**	**39 014 990**	**39 812 924**	**(797 935)**	**-2.0%**	**65 189 933**
Surplus/ (Deficit) for the year	**5 556 891**	**3 153 429**	**3 402 460**	**6 041 490**	**5 060 109**	**981 380**	**19.4%**	**3 805 812**

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	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Service charges - Electricity	19 940 176	21 328 255	22 043 278	15 188 580	15 085 602	102 978	0.7%	22 039 506
Service charges - Water	4 844 312	4 999 113	5 098 397	3 366 685	3 384 948	(18 264)	-0.5%	5 098 397
Service charges - Waste Water Management	2 416 264	2 547 558	2 587 547	1 712 826	1 733 406	(20 580)	-1.2%	2 587 547
Service charges - Waste management	1 349 593	1 516 500	1 549 837	989 498	1 005 028	(15 530)	-1.5%	1 549 837
Sale of Goods and Rendering of Services	703 401	677 442	663 294	530 404	450 452	79 952	17.7%	662 024
Agency services	278 170	295 891	295 891	195 366	197 261	(1 895)	-1.0%	295 891
Interest	–	–	–	–	–	–	-	–
Interest earned from Receivables	324 025	317 698	324 270	239 592	214 947	24 645	11.5%	324 302
Interest from Current and Non Current Assets	1 578 846	1 071 910	1 071 612	1 048 590	840 956	207 634	24.7%	1 071 612
Dividends	–	–	–	–	–	–	-	–
Rent on Land	–	–	–	–	–	–	-	–
Rental from Fixed Assets	465 769	461 984	476 123	321 527	328 412	(6 885)	-2.1%	476 123
Licence and permits	543	196	196	1 101	131	970	741.6%	34 958
Operational Revenue	515 408	423 647	437 255	287 895	283 088	4 807	1.7%	438 752
Non-Exchange Revenue								
Property rates	11 986 459	12 712 797	12 712 797	8 526 859	8 524 838	2 021	0.0%	12 712 797
Surcharges and Taxes	365 452	429 894	431 181	293 575	287 368	6 207	2.2%	431 181
Fines, penalties and forfeits	1 910 359	1 888 192	1 916 612	1 396 385	1 083 421	312 963	28.9%	2 080 845
Licence and permits	49 785	56 610	48 135	30 719	32 680	(1 961)	-6.0%	14 481
Transfers and subsidies - Operational	6 719 779	6 919 169	7 044 702	4 625 245	4 813 372	(188 127)	-3.9%	7 042 474
Interest	137 912	94 426	94 426	95 016	62 950	32 065	50.9%	94 426
Fuel Levy	2 639 290	2 749 549	2 749 549	1 833 032	1 833 032	–	-	2 749 549
Operational Revenue	–	–	–	–	–	–	-	–
Gains on disposal of Assets	152 916	59 079	198 080	38 046	4 940	33 106	670.2%	221 308
Other Gains	5 093 415	5 393 297	5 461 056	3 124 614	3 137 663	(13 049)	-0.4%	5 461 056
Discontinued Operations	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**61 471 876**	**63 943 208**	**65 204 241**	**43 845 554**	**43 304 497**	**541 057**	**1.2%**	**65 387 066**
Expenditure By Type								
Employee related costs	17 107 614	19 311 622	19 207 963	12 012 962	12 318 364	(305 402)	-2.5%	19 127 034
Remuneration of councillors	183 030	200 324	188 313	123 599	124 048	(449)	-0.4%	188 313
Bulk purchases - electricity	13 941 386	15 472 230	15 974 700	9 893 105	9 771 617	121 487	1.2%	15 974 700
Inventory consumed	6 651 752	7 077 642	7 176 419	4 102 916	4 184 847	(81 931)	-2.0%	7 154 967
Debt impairment	646 452	2 856 164	2 823 023	1 263 901	1 723 970	(460 069)	-26.7%	2 596 267
Depreciation and amortisation	3 495 788	3 807 670	3 804 737	2 480 275	2 521 026	(40 751)	-1.6%	3 794 737
Interest	829 972	1 214 301	1 089 467	573 282	663 028	(89 746)	-13.5%	1 089 240
Contracted services	9 500 850	9 767 036	10 337 796	5 343 378	5 606 660	(263 281)	-4.7%	10 261 309
Transfers and subsidies	359 818	360 208	421 936	217 550	254 276	(36 726)	-14.4%	421 936
Irrecoverable debts written off	2 222 618	188 242	242 138	572 049	111 135	460 914	414.7%	471 093
Operational costs	3 119 191	3 520 240	3 694 037	2 209 825	2 292 618	(82 793)	-3.6%	3 657 393
Losses on Disposal of Assets	11 729	2 244	2 630	6 411	1 253	5 158	411.8%	5 645
Other Losses	380 448	563 908	447 298	215 737	240 083	(24 347)	-10.1%	447 298
Total Expenditure	**58 450 649**	**64 341 831**	**65 410 458**	**39 014 990**	**39 812 924**	**(797 935)**	**-2.0%**	**65 189 933**
Surplus/(Deficit)	**3 021 226**	**(398 624)**	**(206 218)**	**4 830 564**	**3 491 572**	**1 338 992**	**38.3%**	**197 134**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 608 678	1 210 926	1 568 537	(357 612)	-22.8%	3 608 678
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**5 556 892**	**3 153 428**	**3 402 460**	**6 041 490**	**5 060 109**			**3 805 812**
Income Tax	–	–	–	–	–	–	-	–
Surplus/(Deficit) after income tax	**5 556 892**	**3 153 428**	**3 402 460**	**6 041 490**	**5 060 109**			**3 805 812**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**5 556 892**	**3 153 428**	**3 402 460**	**6 041 490**	**5 060 109**			**3 805 812**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 428**	**3 402 460**	**6 041 490**	**5 060 109**			**3 805 812**

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	2023/24	Budget Year 2024/25						
R thousands	Audited 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	368 443	329 440	347 776	142 787	206 980	(64 193)	-31.0%	334 913
Vote 2 - Corporate Services	642 157	436 312	436 614	309 654	337 356	(27 702)	-8.2%	432 039
Vote 3 - Economic Growth	77 007	111 730	127 449	34 338	51 108	(16 770)	-32.8%	126 969
Vote 4 - Energy	1 109 601	1 233 595	1 218 502	566 323	663 641	(97 319)	-14.7%	1 195 631
Vote 5 - Finance	64 131	70 627	77 873	41 138	48 328	(7 191)	-14.9%	77 833
Vote 6 - Future Planning & Resilience	19 973	17 909	26 405	11 857	12 709	(852)	-6.7%	26 264
Vote 7 - Human Settlements	959 185	982 278	1 078 801	483 332	582 523	(99 191)	-17.0%	1 071 007
Vote 8 - Office of the City Manager	6 322	3 196	6 211	1 525	3 156	(1 632)	-51.7%	6 161
Vote 9 - Safety & Security	444 375	483 669	472 532	322 108	322 342	(234)	-0.1%	470 733
Vote 10 - Spatial Planning & Environment	252 541	390 286	301 989	117 244	131 107	(13 863)	-10.6%	301 886
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 631 633	744 333	1 058 590	(314 257)	-29.7%	1 969 102
Vote 12 - Urban Waste Management	592 417	300 619	416 696	250 866	267 161	(16 294)	-6.1%	392 269
Vote 13 - Water & Sanitation	3 315 859	5 093 382	4 765 805	2 176 555	2 257 432	(80 877)	-3.6%	3 996 670
Total Capital Expenditure	**9 404 356**	**12 020 633**	**11 908 285**	**5 202 058**	**5 942 432**	**(740 375)**	**-12.5%**	**10 401 478**
Capital Expenditure - Functional Classification								
Governance and administration	***1 680 541***	***1 153 934***	***1 219 973***	***744 878***	***796 602***	***(51 724)***	***-6.5%***	***1 193 434***
Executive and council	1 373	2 500	1 848	984	1 714	(730)	-42.6%	1 770
Finance and administration	1 674 347	1 151 355	1 218 043	743 812	794 805	(50 994)	-6.4%	1 191 582
Internal audit	4 821	79	82	82	82	-	-	82
Community and public safety	***1 509 117***	***1 543 209***	***1 652 777***	***749 873***	***925 409***	***(175 536)***	***-19.0%***	***1 635 794***
Community and social services	67 909	116 977	105 073	47 503	55 286	(7 783)	-14.1%	98 489
Sport and recreation	238 551	192 630	238 657	112 827	161 014	(48 187)	-29.9%	235 753
Public safety	291 163	198 642	195 299	97 136	105 785	(8 649)	-8.2%	195 020
Housing	889 174	976 831	1 072 406	477 919	577 743	(99 824)	-17.3%	1 065 213
Health	22 319	58 130	41 342	14 488	25 580	(11 092)	-43.4%	41 320
Economic and environmental services	***1 725 474***	***3 197 899***	***3 188 719***	***1 034 211***	***1 373 196***	***(338 985)***	***-24.7%***	***2 519 026***
Planning and development	151 794	225 399	203 595	47 226	65 136	(17 910)	-27.5%	203 453
Road transport	1 426 792	2 716 756	2 782 704	901 545	1 213 026	(311 482)	-25.7%	2 113 154
Environmental protection	146 888	255 744	202 420	85 440	95 034	(9 593)	-10.1%	202 419
Trading services	***4 488 683***	***6 124 868***	***5 845 901***	***2 672 786***	***2 846 368***	***(173 583)***	***-6.1%***	***5 052 308***
Energy sources	1 106 808	1 206 454	1 205 459	563 465	660 616	(97 151)	-14.7%	1 182 589
Water management	856 980	1 227 340	1 214 659	562 644	551 682	10 962	2.0%	1 105 783
Waste water management	2 212 393	3 587 992	3 244 532	1 451 010	1 529 029	(78 019)	-5.1%	2 601 112
Waste management	312 502	103 082	181 251	95 666	105 041	(9 375)	-8.9%	162 824
Other	**541**	**723**	**916**	**310**	**858**	**(547)**	**-63.8%**	**916**
Total Capital Expenditure - Functional Classification	**9 404 356**	**12 020 633**	**11 908 285**	**5 202 058**	**5 942 432**	**(740 375)**	**-12.5%**	**10 401 478**
Funded by:								
National Government	2 482 270	3 395 118	3 485 069	1 170 104	1 547 239	(377 136)	-24.4%	2 768 009
Provincial Government	31 115	23 549	20 810	4 175	5 970	(1 795)	-30.1%	14 310
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	66 132	133 385	102 799	36 647	37 076	(430)	-1.2%	102 799
Transfers recognised - capital	**2 579 517**	**3 552 052**	**3 608 678**	**1 210 926**	**1 590 286**	**(379 360)**	**-23.9%**	**2 885 118**
Borrowing	**2 544 486**	**7 279 730**	**7 112 039**	**3 416 626**	**3 680 468**	**(263 842)**	**-7.2%**	**6 381 964**
Internally generated funds	**4 280 353**	**1 188 851**	**1 187 568**	**574 506**	**671 678**	**(97 172)**	**-14.5%**	**1 134 396**
Total Capital Funding	**9 404 356**	**12 020 633**	**11 908 285**	**5 202 058**	**5 942 432**	**(740 375)**	**-12.5%**	**10 401 478**

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 R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	12 548 255	13 720 433	15 755 744	12 546 889	15 755 744
Trade and other receivables from exchange transactions	4 935 832	3 864 538	3 461 598	4 824 147	3 461 598
Receivables from non-exchange transactions	3 117 809	5 525 628	5 539 454	3 071 733	5 539 454
Current portion of non-current receivables	205	14	195	205	195
Inventory	477 648	537 032	500 740	515 919	500 740
VAT	626 851	530 366	676 001	1 994	676 001
Other current assets	–	–	–	–	–
Total current assets	**21 706 601**	**24 178 012**	**25 933 734**	**20 960 886**	**25 933 734**
Non current assets					
Investments	4 223 415	2 621 400	2 364 079	8 079 363	2 364 079
Investment property	574 393	572 720	572 722	574 393	572 722
Property, plant and equipment	64 727 967	74 975 813	72 961 209	67 449 749	72 961 209
Biological assets	–	–	–	–	–
Living and non-living resources	510	1 565	1 133	510	1 133
Heritage assets	10 340	10 268	11 184	10 340	11 184
Intangible assets	835 011	742 187	705 520	835 011	705 520
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	233	13	37	(38)	37
Other non-current assets	–	–	–	–	–
Total non current assets	**70 371 869**	**78 923 966**	**76 615 885**	**76 949 328**	**76 615 885**
TOTAL ASSETS	**92 078 470**	**103 101 977**	**102 549 619**	**97 910 214**	**102 549 619**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	2 603 526	1 188 362	999 769	2 603 526	999 769
Consumer deposits	455 050	487 501	477 929	513 951	477 929
Trade and other payables from exchange transactions	8 235 199	11 351 743	9 980 847	3 399 033	9 980 847
Trade and other payables from non-exchange transactions	833 187	676 155	833 187	3 425 808	833 187
Provision	1 845 185	1 873 397	1 904 066	1 829 059	1 904 066
VAT	424 979	435 610	400 486	395 149	400 486
Other current liabilities	–	–	–	–	–
Total current liabilities	**14 397 126**	**16 012 766**	**14 596 285**	**12 166 526**	**14 596 285**
Non current liabilities					
Financial liabilities	4 093 807	12 389 446	9 957 565	6 383 535	9 957 565
Provision	6 306 503	7 312 601	7 312 276	6 306 503	7 312 276
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	**10 400 311**	**19 702 048**	**17 269 841**	**12 690 038**	**17 269 841**
TOTAL LIABILITIES	**24 797 436**	**35 714 814**	**31 866 125**	**24 856 564**	**31 866 125**
NET ASSETS	**67 281 033**	**67 387 163**	**70 683 494**	**73 053 650**	**70 683 494**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	62 605 697	62 760 734	65 894 727	68 820 355	65 894 727
Reserves and funds	4 675 336	4 626 429	4 788 766	4 233 295	4 788 766
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**67 281 033**	**67 387 163**	**70 683 494**	**73 053 650**	**70 683 494**

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	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 306 132	12 739 500	12 740 749	8 881 875	8 889 526	(7 650)	-0.1%	12 740 749
Service charges	27 272 686	29 474 632	30 341 550	20 714 753	20 533 817	180 936	0.9%	30 341 550
Other revenue	4 920 873	4 829 090	4 862 634	4 923 976	4 428 099	495 878	11.2%	4 862 634
Transfers and Subsidies - Operational	6 515 305	6 919 169	7 044 702	5 235 588	5 635 763	(400 175)	-7.1%	7 044 702
Transfers and Subsidies - Capital	2 259 362	3 552 052	3 608 678	3 010 829	3 203 048	(192 219)	-6.0%	3 608 678
Interest	1 992 741	1 071 910	1 071 612	1 061 472	936 892	124 580	13.3%	1 071 612
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(46 648 741)	(50 527 701)	(51 255 760)	(35 830 990)	(36 318 844)	(487 854)	1.3%	(51 255 760)
Interest	(733 304)	(1 257 237)	(1 108 841)	(395 556)	(396 593)	(1 037)	0.3%	(1 108 841)
Transfers and Subsidies	–	(360 208)	(420 464)	(5 950)	(95 252)	(89 302)	93.8%	(420 464)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**7 885 054**	**6 441 207**	**6 884 860**	**7 595 997**	**6 816 455**	**(779 542)**	**-11.4%**	**6 884 860**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	186 319	59 079	198 080	–	–	–	-	198 080
Decrease (increase) in non-current receivables	1 013	14	195	–	–	–	-	195
Decrease (increase) in non-current investments	616 688	1 859 336	1 859 336	–	–	–	-	1 859 336
Payments								
Capital assets	(8 824 051)	(12 020 633)	(11 908 285)	(5 806 251)	(6 593 693)	(787 441)	11.9%	(11 908 285)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(8 020 031)**	**(10 102 203)**	**(9 850 673)**	**(5 806 251)**	**(6 593 693)**	**(787 441)**	**11.9%**	**(9 850 673)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	1 000 000	7 279 730	7 112 039	2 472 000	2 472 000	–		7 112 039
Increase (decrease) in consumer deposits	15 317	23 564	22 880	–	–	–	-	22 880
Payments								
Repayment of borrowing	(1 703 546)	(2 869 228)	(2 820 952)	(359 614)	(359 614)	–	-	(2 820 952)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(688 229)**	**4 434 065**	**4 313 966**	**2 112 386**	**2 112 386**	**–**	**-**	**4 313 966**
NET INCREASE/ (DECREASE) IN CASH HELD	**(823 206)**	**773 070**	**1 348 153**	**3 902 132**	**2 335 149**			**1 348 153**
Cash/cash equivalents at beginning:	8 110 781	5 803 390	7 287 575	7 287 575	7 287 575			7 287 575
Cash/cash equivalents at month/year end:	7 287 575	6 576 459	8 635 728	11 189 707	9 622 724			8 635 728

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
Revenue				
Exchange Revenue				
Service charges - Electricity	102 978	0.7%	The variance is as a result of minimal load-shedding taking place in this period as compared to the same period of the previous year. The current period budget provisions are based on historical trends.	No immediate corrective action required.
Service charges - Water	(18 264)	-0.5%	Immaterial variance.	-
Service charges - Waste Water Management	(20 580)	-1.2%	The variance is due to service charges for sanitation sales in the industrial/commercial, domestic full, domestic cluster and sewerage sales value - Government categories being slightly less than anticipated.	Period budget provisions will be reviewed, where necessary.
Service charges - Waste management	(15 530)	-1.5%	Immaterial variance.	-
Sale of Goods and Rendering of Services	79 952	17.7%	The variance mainly reflects on the following items: 1. Admission/Entrance fees, due to an increase in visitors at nature reserves and an increase in demand for the utilisation of Community Facilities. 2. Bus fares - Transit Products, due to MyCiTi fare revenue being higher than anticipated. 3. Burial fees, due to an increase in demand for burial services. 4. Fire Fees, as a result of an increase in fire events during the peak fire season (October - March), as well as an increase in billing for related events. 5. Recoveries of Operational Expenditure, due to the recovery of R22 million as part of the final instalment stemming from a legal dispute between the City and the contractors of the Cape Town Stadium for inflating prices at the time.	No immediate corrective action required.
Agency services	(1 895)	-1.0%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Interest	–	-	-	-
Interest earned from Receivables	24 645	11.5%	The variance is mainly due to higher than expected debtor balances relating to electricity- and other service charges.	No immediate corrective action required.
Interest from Current and Non Current Assets	207 634	24.7%	The variance is a combination of over-/under-recovery on the following items: 1. Interest Received: Short Term and Call fixed deposits, and Interest Received: Non-Current Investments (over), due to higher than planned interest rates on external investments; and 2. Interest Received - Allocation to Donors (under), due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds.	Interest Received - Allocation to Donors: Journals to be processed in the next reporting period.
Rental from Fixed Assets	(6 885)	-2.1%	Immaterial variance.	-
Licence and permits	970	741.6%	The variance is due to the national awareness drive to regularise Spaza shops.	No immediate corrective action required.
Operational Revenue	4 807	1.7%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Non-Exchange Revenue				
Property rates	2 021	0.0%	Immaterial variance.	-
Surcharges and Taxes	6 207	2.2%	Immaterial variance.	-
Fines, penalties and forfeits	312 963	28.9%	The variance reflects mainly on the following items: 1. Fines - Traffic Fine Accruals, due to higher than anticipated traffic fines issued to date. 2. Traffic Fine income, due to increased visibility and focused operations, as well as roadshows enabling easier payment and methods of resolving outstanding fines.	No immediate corrective action required.
Licence and permits	(1 961)	-6.0%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Transfers and subsidies - Operational	(188 127)	-3.9%	The under expenditure reflects in the following directorates: 1. Urban Mobility: Grant and Subsidies: National (Conditional), due to slower than planned progress on the Business Planning, Industry Transition, Automated Fare Collection (AFC), Advanced Public Transport Management system (APTMS), Integrated Public Transport Network (IPTN) and Comprehensive Integrated Public Transport (CITP) projects. 2. Safety & Security: Grants and Subsidies: Provincial (Conditional), due to recruitment delays in respect of the Law Enforcement Advancement Programme (LEAP). An agreement has been concluded with the transferring department to recover the costs incurred on the programme for support staff. 3. Human Settlements: Grants and Subsidies: Provincial (Conditional), mainly on the following projects: a) Gugulethu Infill Project Erf 8448/MauMau (under), due to an outstanding invoice for services rendered for the month under review. b) Maroela Housing (South), due to delays in the appointment of the contractor who is expected to commence work in the next reporting period; c) Imizamo Yethu Hout Bay IDA, where Human Settlement Development Grant approval is pending before the project can commence. d) Freedom Park Ottery IDA, due to initial delays with the appointment of the contractor; e) The Bonteheuwel Infill Housing Topstructure, due to the delay of the National Home Builders Registration Council (NHBRC) home enrolment and inclement weather, which have impacted the construction programme; f) Atlantis, Kanonkop Phase 2, Topstructure, the tender process has commenced, currently in the evaluation stage. The contract is required by September 2025. g) PHP: Sakhuluntu (Fisantekraal), due to initial delays experienced with the contractor appointment. The contractor is on site now and invoices are expected in the next reporting period. h) Greenville Housing Ph4 Top Structures, where the project is completed and savings realised. 4, Human Settlements: Grants and Subsidies: PCDR (Conditional), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is underway. 5. Water & Sanitation: Grants and Subsidies: PCDR (Conditional), due to a misalignment of period budget projections and actual expenditure to date.	Urban Mobility: Funding will be re-allocated to other projects where necessary. Safety & Security: Recoveries will be expedited for the expenditure incurred on support staff attributing to the Law Enforcement Advancement Programme (LEAP). Human Settlements: a) Cash flow will be aligned with anticipated future expenditure patterns/new project schedule; b) Project managers to follow up on outstanding invoices. c) Where projects were concluded the remaining budget will be moved to other projects. d) Project manager to follow up on Human Settlement Development Grant approval.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Interest	32 065	50.9%	The variance is due to interest on arrear Property Rates being higher than estimated to date.	No immediate corrective action required.
Gains on disposal of Assets	33 106	670.2%	The variance relates to sale of vehicles and equipment that realised more gains than initially anticipated.	No immediate corrective action required.
Other Gains	(13 049)	-0.4%	Immaterial variance.	-

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	(22 820)	-3.8%	The variance is a combination of over-/under-recovery on: 1. Admission fees/Entrance Fees (over), due to the demand for usage of Community Facilities being higher than anticipated. 2. Burial fees (over), due to more than planned revenue received from burial services provided. 3. Transfers & Subsidies - Operational (under), mainly on: a) Grants and Subsidies: Provincial (Conditional), due to delays in submitting claims to the Western Cape Department of Health as a result of outstanding supporting documentation; and 2. Transfers & subsidies - Capital Monetary, due to the slow progress on implementation of Urban Settlement Development Grant funded capital projects.	No correction required. Outstanding monthly claims will be processed and submitted to the Western Cape Department of Health. Capital projects are currently underway with implementation dates between April and June 2025.
Vote 2 - Corporate Services	4 272	8.3%	Immaterial variance.	-
Vote 3 - Economic Growth	13 061	6.8%	Immaterial variance.	-
Vote 4 - Energy	85 906	0.6%	The variance is a combination of over-/under-recovery on the following categories: 1. Service Charges - Electricity revenue (over), as a result of minimal load-shedding taking place in this period as compared to the same period of the previous year. The current period budget provisions are based on historical trends. 2. Interest earned from Receivables (over), due to an increase in overdue debtors accounts as a result of the economic constraints experienced by customers. 3. Transfers & subsidies - capital monetary (over), due to the projects being ahead of schedule as a result of satisfactory contractor performance. 4. Operational Revenue - Development Contribution/Levy & BICL (under), which is linked to developer requirements and is currently lower than anticipated.	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 by Vote				
Vote 5 - Finance	285 737	2.2%	The variance is a combination of over-/under-recovery against the following categories: 1. Sales of Goods and Rendering of Services (over), mainly on Recoveries of Operational Expenditure, due to the R22 million recovery as part of the final instalment stemming from a legal dispute between the City and the contractors of the Cape Town Stadium for inflating prices at the time. 2. Interest earned from Current & Non-Current Assets (over), a combination of over-/under-recovery mainly on: a) Interest Received: Short Term and Call fixed deposits and Interest Received: Non-Current Investments (over), due to higher than planned interest rates on external investments; and b) Interest Received - Allocation to Donors (under), due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds. 3. Operational Revenue (over), a combination of over-/under-recovery mainly on: a) Administrative Handling Fees Recovered (under), due to less admin handling fees recovered than anticipated for the year-to-date. b) Collection Charges Recovered (over), due to an increase in the number of customers being handed over to attorneys for collection of outstanding debt; and c) Cash Recoveries Claims (over), as a result of recoveries received from third parties for reimbursement to the City. 4. Property Rates (over), a combination of over-/under-recovery, on the following sub items: a) Property Rates (under), due to valuation and rating category 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 (over), due to more property owners qualifying for the rebate than initially anticipated. 5. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: National (Unconditional), as a result of the VAT claw back on various Urban Settlements Development Grant projects. 6. Interest on Arrear Rates (over), due to more than planned outstanding Rates debtors. 7. Net gains on financial instruments at Future Value (FV) (over), as a result of the valuation of financial instruments e.g. investments that are not budgeted for but occur occasionally due to market valuation movements.	Property Rates: The Revenue Department will continuously monitor billing disputes and ensure that the majority are resolved within the billing month. Property Rates: Income Forgone: Rates: Old Age Pension, Income Forgone: Council Determined Rebate are monitored by the department.
Vote 6 - Future Planning & Resilience	82	0.2%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 7 - Human Settlements	(161 339)	-15.6%	The variance is a combination of over-/under recovery against the following categories: 1. Rental of fixed assets (under), a combination of over-/under-recovery, mainly on the following items: a) Indigent Relief (over), which is demand driven and dependent on the eligibility of applicants therefore making it difficult to plan on a monthly basis. It should be noted that a number of new tenants were registered for indigent relief after a successful campaign drive; and b) Rental Fixed Assets: Non-Market Related (under), due to a decrease in rental for saleable units. More than planned saleable rental units have been transferred. c) Rental Fixed Assets: Market Related other (under), due to the reversal of historical billings for rental contracts of market related properties. 2. Grants and Subsidies Provincial (under), mainly on the following projects: a) Gugulethu Infill Project Erf 8448/MauMau, due to an outstanding invoice for services rendered for the month under review. b) Maroela Housing (South), due to delays in the contractor appointment who is expected to commence work in the next reporting period; c) Imizamo Yethu Hout Bay IDA, where Human Settlement Development Grant approval is pending before the project can commence. d) Freedom Park Ottery IDA (under), due to initial delays with the appointment of the contractor; e) The Bonteheuwel Infill Housing Topstructure, due to the delay of the home enrolment and inclement weather, which have impacted the construction programme; f) Atlantis, Kanonkop Phase 2, Topstructure, the tender process has commenced, currently in the evaluation stage. The contract is required by September 2025. g) PHP: Sakhuluntu (Fisantekraal), due to initial delays experienced with the contractor appointment. The contractor is on site now and invoices are expected in the next reporting period. h) Greenville Housing Ph4 Top Structures, where the project is completed and savings realised. *Continued on next page.*	Grants and Subsidies: Provincial, and Revenue Capital: GGR – National: a) Cash flow will be aligned with anticipated future expenditure patterns/new project schedule; b) Project managers to follow up on outstanding invoices; c) Where projects were concluded the remaining budget will be moved to other projects; and d) Project manager to follow up on Human Settlement Development Grant approval.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 7 - Human Settlements	*See previous page.*	*See previous page.*	3. Grants and Subsidies: PCDR (Conditional)(under), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is underway. 4. Revenue Capital: GGR - National (under), on the following projects: a) Informal Settlement Upgrade (Central, South and East), due to delays experienced with the finalisation of the works project documents, however, it should be noted all three of these projects has since commenced. b) Informal Settlement Upgrade: Enkanini, due to initial delays resulting from the late finalisation of work packages. Construction services have been completed and bulk earthworks are underway. The full budget will be utilised. c) Informal Settlement Upgrade: Bosasa Link - Mfuleni, where construction is underway, however, February 2025 invoices are still outstanding; d) Informal Settlement Upgrade: Adhoc & Emergency FY25, due to the appointment of a replacement contractor. Orders have been placed for the work to be done by the consultant which was appointed later than anticipated. Design work has commenced and awaiting approval of designs.	*See previous page.*
Vote 8 - Office of the City Manager	702	479.9%	The variance reflects on Transfers and subsidies - Operational, due to donations that were incorrectly classified and this resulted to incorrect revenue recognition.	Corrective journal to be processed.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 9 - Safety & Security	305 646	21.3%	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 led to a higher number of traffic fines being issued for the year-to-date; and b) The availability of resources, such as the Traffic Roadshow, has further encouraged traffic fine payments. 2. Interest earned from Receivables (over), due to unanticipated accruals raised for owners of problem buildings, who do not settle their accounts timeously, as identified by the Law Enforcement Department. 3. Sales of Goods and Rendering of Services (over), mainly on Fire Fees as a result of an increase in fire events during the peak fire season (October - March), as well as an increase in billing for related events. 4. Transfers and Subsidies: Provincial (Conditional), due to recruitment delays in respect of the Law Enforcement Advancement Programme (LEAP). An agreement has been concluded with the transferring department to recover the costs incurred on the programme for support staff.	No immediate corrective action required. Recoveries will be expedited for the expenditure incurred on support staff attributing to the Law Enforcement Advancement Programme (LEAP).
Vote 10 - Spatial Planning & Environment	21 207	4.7%	The variance is a combination of over-/under-recovery on the following categories: 1. Fines, penalties and forfeits (over), due to Construction guarantees paid to the City as a reimbursement for the non-performance of the contractor on the Seapoint and Kruskal upgrades capital project. 2. Sales of Goods and Rendering of Services (over) mainly on; a) Admission/Entrance Fees (over) due to an increase in visitors at nature reserves. b) Building Levies and Departure Fees (over), due to building related revenue, which is dependent on the construction industry that fluctuates constantly, and difficult to predict. 3. Interest earned from Receivables (over), due to unanticipated accruals raised for owners of problem buildings, who do not settle their accounts timeously, as identified by the Law Enforcement Department. *Continued on next page.*	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 by Vote				
Vote 10 - Spatial Planning & Environment	*See previous page.*	*See previous page.*	4. Surcharges and Taxes (over), due to an over recovery on CIDs, which are dependent on property values. When valuations change as a result of objections, court rulings, supplementary valuations or new valuations, the revenue follows suit. 5. Transfers and Subsidies Operational (over), due to misalignment of the period budget and actuals to date. 6. Transfers and Subsidies Capital (under), Capital projects are progressing as planned, however, progress against Kruskal Avenue Project is currently four weeks behind schedule due to cable theft and vandalism of public lighting infrastructure, as well as non-responsive vendors in relation to RFQs. Furthermore, the process of finalising work packages on the Philippi Fresh Produce Market Project is taking longer than anticipated due to the outstanding building approval required to continue with planned works.	*See previous page.*
Vote 11 - Urban Mobility	(267 289)	-18.8%	The variance is a combination of over-/under-recovery against the following categories: 1. Sales of Goods and Rendering of Services (over), mainly on Bus fares - Transit Products due to MyCiTi fare revenue being higher than anticipated. 2. Interest Received - Allocation to Donors (under), due to delays in processing journals of actual salary costs to the interest account for IRT Phase 2A staff. 3. Operational Revenue (over), Development Contribution/Levy & BICL revenue being higher than planned on property development, which is difficult to accurately predict for monthly budget projection purposes. 4.Transfers & Subsidies - Operational (under), Grants and Subsidies: National (Conditional), due to slower than planned progress on the Business Planning, Industry Transition, Automated Fare Collection (AFC), Advanced Public Transport Management system (APTMS), Integrated Public Transport Network (IPTN) and Comprehensive Integrated Public Transport (CITP) projects. 5. Transfers & subsidies - Capital (under), due to invoices being lower than anticipated. The soft services which aim to improve conditions and the improved functioning of the bigger PTI-precinct area is receiving attention through the ORIO Working Group and PTI-Precinct Management Unit. Stakeholder engagement is ongoing with a Broader Leadership Group (BLG) around precinct-related matters.	Interest Received – Allocation to Donors: Journals to be processed in the next reporting period. Funding will be re-allocated to other projects where necessary.
Vote 12 - Urban Waste Management	6 597	0.4%	Immaterial variance.	-

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 13 - Water & Sanitation	(88 316)	-0.9%	The variance is a combination of over-/under-recovery on the following categories: 1. Service charges - Water (under), due to slightly lower than expected service charges for water sales in the industrial/commercial category. 2. Service charges - Waste Water Management (under), as a result of service charges for sewer sales in the industrial/commercial, domestic full, domestic cluster and sewerage sales value -Government categories being slightly less than anticipated. 3. Operational Revenue (under), mainly on: a) Collection Charges Recovered, due to lower than expected revenue collection from the prepaid electricity system; and b) Development Contribution/Levy & BICL, where revenue generated from applications for developments within the City is slightly less than anticipated. 4. Transfers and subsidies - Operational (under), as a result of misalignment between the period budget and actual revenue. 5. Gains on disposal of Assets (over), due to the auction of assets taking place sooner than anticipated, resulting in misalignment between actuals and period budget projections. 6. Other Gains (under), mainly on Inventory consumed: Price Adj B/Water, due to water consumption for bulk customers being slightly lower than the budgeted volumes. 7. Transfers & subsidies - capital monetary (under), as a result of a delay in the processing of invoices due to amendments that are required based on the verification of completed work.	Period budget provisions will be reviewed, where necessary.

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	(94 062)	-3.3%	The variance reflects mainly on the following categories: 1. Employee related costs (under), a combination of over-/under expenditure, mainly on: a) Basic 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 (MJCP) (under), due to fewer MJCP workers being appointed to date; c) Non-Permanent Staff (over), due to misalignment of period budget to the actual spending linked to seasonal beach and pool attendants life guards; d) Non Structured Overtime (over), due to additional grass cutting operations carried out by internal staff within the Recreation & Parks Department; and e) Leave Pay (under), due to misalignment of the period budget with the actual expenditure trend. 2. Inventory Consumed (under), a combination of over-/under expenditure, mainly on: a) Materials Consumables Tools & Equipment (under), due to delayed implementation of MJCP projects; b) Pharmaceutical Supplies (over), due to misalignment of the year-to-date budget provision with the actual expenditure trends; c) G&D Pharmaceuticals and G&D Vaccines (under), due to lower than expected year-to-date demand; and d) Labour to Operating, Labour to Grants & Donations, R&M Labour to Operating, R&M Plant & Equipment to Operating, and G&D Labour to Grants & Donations (under), due to outstanding labour and plant maintenance sheets negatively impacting the processing of recoveries. 3. Depreciation & amortisation (under), due to lower than expected implementation of 2023/24 capital projects, resulting in under performance on asset depreciation in the current financial year. 4. Contracted Services (under), a combination of over-/under expenditure, mainly on: a) Laboratory Services - Medical, G&D Lab Services - Medical, R&M Contracted Services Building and R&M Clearing & Grass Cut Services (over), due to misalignment of the period budget with the actual expenditure trend; b) Recreation, Sport, Tourism & Social Development (under), due to fewer operating ward allocation projects being implemented than originally planned; c) R&M Electrical (over), due to additional electrical R&M done at facilities; and d) R&M Gardening Service and Security Services: Municipal Facilities (under), due to lower than expected actualisation of Plant Maintenance (PM) orders.	The Directorate has 537 vacancies in various stages of the Recruitment & Selection (R&S) process; 1706 posts were filled while 345 terminations were processed since the start of the financial year. 1. a) Additional R&S capacity was added to decrease the number of vacancies. The current capacity consist of four permanent staff and three HR Labour Practitioners. 1. b) and 2. a) Randomisation of potential MJCP workers is currently underway and employment contracts will be completed once all paperwork has been processed. 2. d) Outstanding labour and plant maintenance sheets to be captured in the ensuing reporting periods. 2. c), and 4. a) Actual expenditure will be monitored and budget provisions will be aligned to actual expenditure patterns. 4. b) Funding to be viremented to GLs linked to the implementation of operating Ward Allocation projects and departmental programmes. 4. c) Budget to be topped up from within the R&M base. 4. d) Outstanding PM orders to be settled.

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	123 718	5.0%	The variance is a combination of under-/over expenditure on: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Depreciation & Amortisation (under), due to lower than planned actual depreciation as a result of extended lead times for new vehicles deliveries. 3. Inventory Consumed (over), mainly on: a) Labour to operating, due to under-recovery as a result of outstanding work orders that still needs to be processed to recover labour hours worked; and 4. Contracted Services (under), mainly on: a) Security Services: Municipal Facilities and R&M Contracted Service Building, due to outstanding invoices and supporting documentation; b) Administrative and Support Staff (under), due to lower demand for Labour Brokers to be utilised at various Sub-Councils. EPWP and ward clerks have been contracted/appointed instead to improve the operational efficiencies within Sub-Councils; c) Cleaning Cost (under), as a result of lower than planned cleaning services required at depots.	The directorate has 206 vacancies at various stages of the R&S process; 331 posts were filled while 88 positions were terminated since the beginning of the financial year. Over expenditure on vote level is due to the over expenditure on Inventory Consumed. Period budget provisions to be reviewed. Follow-up on outstanding invoices and supporting documents.
Vote 3 - Economic Growth	(16 959)	-3.7%	Immaterial variance.	The directorate has 48 vacancies at various stages of the R&S process; 59 positions were filled while 13 terminations were processed since the start of the financial year.
Vote 4 - Energy	(13 443)	-0.1%	Immaterial variance.	The directorate has 273 vacancies at various stages of the R&S process; 243 positions were filled while 93 terminations were processed since the start of the financial year.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 5 - Finance	(256 592)	-9.8%	1. Employee related costs (under), a combination of over-/under expenditure, mainly on: a) Non Structured Overtime, due to less overtime worked than anticipated; b) Contribution to Provision: Continued Membership, where post-retirement medical aid benefits are less than anticipated to date; and c) Contribution to Provision: Post Retirement, where the provision will only be made at year-end after the actuarial valuations have been received. 2. Depreciation & Amortisation (over), due to various factors such as budget calculated in prior years, unanticipated expenditure that was unknown at the time of budgeting such as changes in residual value of assets, disposals, write-offs etc. 3. Interest - External (under), due to misalignment of the period budget provision and the actuals to date as the planned loan will only be taken up later in the financial year. 4. Transfers and subsidies (under), mainly on Grants/Sponsorships, due to less grant funding being transferred to the Cape Town Stadium than initially planned. 5. Operational Cost (under), mainly on: a) Commission, due to less commission paid to 3rd party than planned; and b) Indigent Relief: Electricity - Eskom, due to less indigent applications than originally anticipated. 6. Fair Value Adjustments (over), due to revaluation of IT Telecoms consumable stock in accordance with GRAP 12, which requires inventory to be valued at the lower of cost or replacement value. Consequently resulting in reduction in inventory value, as adjustments were made to align with the lower replacement values.	The Directorate has 91 vacancies in various stages of the R&S process; 178 positions were filled while 50 positions were terminated since the start of the financial year. Period budgets to be reviewed and YTD budget to be aligned to actuals.
Vote 6 - Future Planning & Resilience	(4 866)	-1.5%	Immaterial variance.	The Directorate has 33 vacancies in various stages of the R&S process; 40 positions were filled while 8 positions were terminated since the beginning of the financial year.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 7 - Human Settlements	(31 775)	-3.1%	Immaterial variance.	The directorate has 100 vacancies in various stages of the R&S process; 206 positions were filled while 41 positions were terminated since the beginning of the financial year.
Vote 8 - Office of the City Manager	(9 226)	-2.7%	Immaterial variance.	The Directorate has 26 vacancies in various stages of the R&S process; 42 positions were filled while 10 positions were terminated since the beginning of the financial year.
Vote 9 - Safety & Security	(34 714)	-0.9%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (over), on: a) Salaries and Pension, due to more than anticipated new appointments made for the year-to-date. b) EPWP, due to more than anticipated intake of EPWP workers. 2. Inventory (under), mainly on the following: a) Fuel (petrol, diesel and fuel oil) (under), due to less fuel utilised than initially planned. b) R&M Labour to Operating (under), due to far less hours booked for demand driven labour than originally anticipated. 3. Depreciation (under), due to incorrect depreciation simulation selected on projects, which in turn affected actuals to date. 4. Transfers and Subsidies (under), due to SPEVCO approved beneficiaries being non-compliant for not submitting all supporting documentation in order to disburse payments.	The Directorate has 723 vacancies in various stages of the R&S process; 848 positions were filled while 317 positions were terminated since the beginning of the financial year. Period budget provisions to be reviewed for Employee related costs and Inventory consumed.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Spatial Planning & Environment	(27 362)	-2.7%	The variance is mainly due to employee related costs (under), as a result of the turnaround time in filling vacancies.	The Directorate has 127 vacancies in various stages of the R&S process; 648 positions were filled while 33 positions were terminated since the beginning of the financial year.
Vote 11 - Urban Mobility	(58 871)	-2.2%	The variance is a combination of over-/under expenditure and reflects against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Inventory (over), mainly on Fuel, which is higher than anticipated due to the recent price increases. 3. Contracted Services (under), mainly on: a) G&D Contracted Serv Building, due to invoices being delayed as a result of the implementation of penalties for Automated Fare Collection Maintenance. b) G&D Advis Serv - Proj Mngt, due to late submission of invoices from the consultants for MyCity Automated Fare Collection. 4. Operational cost (over), due to the refurbishment costs of the 18th floor, Cape Town Civic Centre, being higher than anticipated.	The directorate has 162 vacancies in various stages of the R&S process; 195 posts were filled while 66 terminations were processed since the start of the financial year. Realignment of the period budgets will be done.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Urban Waste Management	(125 594)	-5.2%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), mainly on: a) Salaries & Wages, due to the turnaround time to fill vacancies; and b) Wages: Mayor's Job Creation Project, where the recruitment of EPWP staff is less than anticipated. 2. Inventory Consumed (over), a combination of over-/under expenditure, mainly on: a) Fuel (Petrol, Diesel and Fuel Oil) (over), where fluctuations in the fuel price have resulted in higher expenditure to date; b) Materials Consumables Tools & Equipment (under), where the cost of refuse bags required for clean-up campaigns is lower than anticipated to date; and c) R&M Mat General & Consumables (over), as a result of the unplanned road side maintenance work being performed by in-house staff. The amount of materials required for the work has been higher than anticipated. 3. Depreciation & amortisation (under), due to delayed delivery of compactor vehicles. 4. Contracted Services (under), combination of over-/under expenditure, mainly on: a) Advisory Services - Research & Advisory (under), due to concept design invoices being lower than anticipated; b) R&M Maintenance of Equipment (over), as a result of vendors addressing the backlog of repairs to vehicles and plant earlier than anticipated. c) Relief Drivers, Administrative and Support Staff (under), where the need for drivers and area ambassadors has been lower than anticipated due to delays experienced in the recruitment of EPWP staff; d) Litter Picking and Street Cleaning (under), due to delays in finalising the report to BAC for the Sandy Area Tender that should have been awarded on 1 January 2025, but as a result of this delay, there will be potential savings; and e) Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties and are being escorted by security staff. 5. Operational Costs (under), mainly on Uniform & Protective Clothing, where the slow start to the EPWP recruitment resulted in not all planned uniforms being issued to date.	The directorate has 369 vacancies in various stages of the R&S process; 687 positions were filled and 148 terminations processed since the start of the financial year. Period budget provisions will be reviewed, where necessary.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 13 - Water & Sanitation	(248 189)	-3.1%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), mainly on: a) Salaries & Wages, due to the turnaround time in filling vacancies; and b) Wages: Mayor's Job Creation Project, where the recruitment of EPWP staff is less than anticipated to date. 2. Inventory Consumed (under), mainly on: a) Chemicals, due to a decrease in water consumption by Bulk Water customers, resulting in a decrease in the amount of water treated. b) Fuel (Petrol, Diesel and Fuel Oil), as a result of a decrease in diesel usage for generators due to lower instances of load-shedding; and c) R&M Materials General & Consumables, as a result of materials used for maintenance work being slightly less than anticipated. 3. Contracted Services (under), mainly on: a) Professional Services -Engineering: Civil, due to a number of work packages currently underway. The budget has been committed, and expenditure is expected to increase; b) R&M Contracted Serv Building, due to a number of Reticulation purchase orders being cancelled at the request of contractors due to extortion in certain areas. In addition thereto, the extension of some maintenance tenders was finalised later than expected; and c) Security Services: Municipal Facilities, due to a delay in the processing of some invoices that are still in the process of being vetted for payment. 4. Operational cost (under), mainly on: a) Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water and Sanitation; and b) Training, due to the implementation of a number of training initiatives taking longer than expected. A number of other training interventions are currently underway. 5. Losses on disposal of Assets (over), due to losses on the sale of a number of assets such as computer equipment and fleet. 6. Other Losses (under), due to the losses for reticulation being lower than the budgeted volumes in the inventory system.	The directorate has 884 vacancies at various stages of the R&S process; 546 posts were filled while 183 terminations were processed since the beginning of the financial year. The moratorium on filling vacant positions will be systematically lifted; however, vacancies will be filled in a phased manner in line with available recruitment and selection capacity Period budget provisions will be reviewed, where necessary.

Table SC1: Material variance explanations for expenditure by type

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Employee related costs	(305 402)	-2.5%	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 3579 vacancies as at 28 February 2025; 5729 positions were filled (1551 internal, 728 external, 1280 rehire, 2170 EPWP) with 1395 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Remuneration of councillors	(449)	-0.4%	Immaterial variance.	-
Bulk purchases - electricity	121 487	1.2%	The variance is as a result of minimal instances of load-shedding taking place during this period as compared to the same period of the previous financial year. The current period budget provisions are based on historical trends.	Period budget provisions to be reviewed.
Inventory consumed	(81 931)	-2.0%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Chemicals (under), due to a decrease in water consumption by Bulk Water customers, resulting in a decrease in the amount of water treated. 2. Fuel (petrol, diesel and fuel oil) (under), as a result of a decrease in diesel used for generators, due to minimal instances of load-shedding as well as fluctuations in the fuel price resulting in lower expenditure to date. 3. Materials and consumables (under), due to: a) Delayed implementation of MJCP workers being appointed to date; and b) The cost of refuse bags required for clean-up campaigns is lower than anticipated and is expected to increase during the remaining months of the financial year. 4. Pharmaceutical Supplies (over), where the year-to-date budget provision is not correctly aligned to the actual expenditure trends. 5. Inventory Consumed: Reticulation Water (over), due to the water consumption by some reticulation customers being slightly higher than anticipated. 6. G&D Pharmaceuticals and G&D Vaccines (under), due to lower than expected year-to-date demand. 7. R&M Materials General & Consumables (under), due to the contractors break over December 2024/January 2025 as well as maintenance work being slightly less than anticipated to date.	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
Expenditure By Type				
Debt impairment	(460 069)	-26.7%	The variance reflects on Bad Debts Written Off, and Transferred to Provision for Bad Debts and is as a result of higher than planned irrecoverable debt written off on property rates, urban waste, water & sanitation, and housing debtors.	Period budget provisions to be reviewed.
Depreciation and amortisation	(40 751)	-1.6%	The variance is mainly due to the slower than planned capitalisation rate of various projects, and reviewed useful life of assets resulting in misalignment of the period budget with actual depreciation charges to date.	Period budget provisions to be reviewed.
Interest	(89 746)	-13.5%	The variance is due to misalignment of the period budget provision and the actuals to date as the planned loan will only be taken up later in the financial year.	Period budget provisions to be reviewed.
Contracted services	(263 281)	-4.7%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Advisory Services - Research & Advisory (under), due to delays in procurement of various services in respect of the Mayoral Priority Programme. 2. G&D Advisory Services - Project Management (under), due to the late submission of invoices from the consultants for the MyCiTi Automated Fare Collection. 3. G&D Professional Services - Engineering: Civil (over), due to misalignment of allocated funding across professional services. 4. Recreation, Sport, Tourism & Social Development (under), due to fewer operating ward allocation projects being implemented than originally planned. *Continued on next page.*	Period budget provisions to be reviewed and re-alignment of funding to be implemented where necessary.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type Contracted services	*See previous page.*	*See previous page.*	5. Security Services: Other (over), as a result of the high demand for security for project managers embarking on site visits due to the increase in gang-related violence on sites, illegal occupation and vandalism at City Projects. 6. G&D Contracted Serv Building (under), invoices delayed due to the implementation of penalties for Automated Fare Collection Maintenance. 7. R&M Contracted Serv Building (under), due to the following: a) Outstanding invoices and supporting documentation; b) The cancellation of Reticulation purchases at the request of contractors due to extortion in certain areas; and c) The extension of some maintenance tenders which was finalised later than expected. 8. R&M Gardening Service (under), due to lower than expected actualisation of Plant Maintenance (PM) orders. 9. Transportation Services: People (over), due to higher than anticipated expenditure incurred on VOC costs year-to-date. 10. Litter Picking and Street Cleaning (under), due to delays in finalising the report to the Bid Adjudication Committee (BAC) for the Sandy Area Tender that should have been awarded on 1 January 2025, but as a result of this delay, there will be potential savings. 11. Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties and are being escorted by security staff.	*See previous page.*
Transfers and subsidies	(36 726)	-14.4%	The variance reflects mainly on: 1. Sponsorships - Events (Section 80), as a result of SPEVCO approved beneficiaries being non-compliant for not submitting all supporting documentation in order to disburse payments. 2. Grants/Sponsorships, due to less grant funding being transferred to the Cape Town Stadium than initially planned.	Follow-ups to be done with non-compliant beneficiaries and 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
Expenditure By Type				
Irrecoverable debts written off	460 914	414.7%	The variance is as a result 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	(82 793)	-3.6%	The variance reflects mainly on the following categories: 1. Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water and Sanitation. 2. Training, due to the implementation of a number of training initiatives taking longer than expected. A number of other training interventions are currently underway. 3. Uniform and Protective Clothing, due to fewer uniforms being issued as well as initial delays in EPWP recruitment resulting in not all planned uniforms being issued to date.	Period budgets to be reviewed.
Losses on Disposal of Assets	5 158	411.8%	The variance is due to the scrapping of an IRT Volvo bus, which was not initially anticipated, as well as the sale of a number of assets such as computer equipment and fleet.	No remedial action required.
Other Losses	(24 347)	-10.1%	The variance is due to the losses for reticulation being lower than the budgeted volumes in the inventory system.	No remedial action required.

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
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	(64 193)	-31.0%	The current negative variance reflects on the following programmes and projects: 1. Mandela Park Integrated Rec Facility and other Integrated Recreation Facilities: a) Interviews for the appointment of EPWP staff by the contractor is taking longer than anticipated, due to the professional service provider (PSP) not agreeing with the EPWP Labour list. However, the contractor has now received a vetted list of names from the Sub-Council and is in the process of finalising labour appointments. b) Project is in progress and contractors are on site. Project experienced delays in the completion of detailed design stage, which had a negative impact on the start of the project. Furthermore the RFQ for disabled-friendly play equipment has been finalised later than anticipated. c) Mfuleni Integrated Recreation Facility where the project was initially delayed due to inclement weather. Construction is currently underway. The project is anticipated to be completed at the end of March 2025. 2. Sport and Recreation Facilities Upgrade, where the works package was finalised later than anticipated and the quotation received came in higher than the allocated budget, which has since been resolved. Some upgrades have been completed. 3. Swimming Pool Upgrades and swimming pool Equipment, where the project was initially delayed due to the sourcing of quotations, however, project is in the final stages of completion. 4. Cemetery Upgrades, where the works package was finalised later than anticipated, however, some upgrades have been completed. 5. National Core Standards Compliance, where the project manager (PM) is waiting on quotations from the contractor and procurement has commenced. 6. Regional Parks Minor Upgrades, where the PSP has been appointed to complete the detail design for various facilities, a process that has taken longer than planned. Invoice came in lower than anticipated. *Continued on next page.*	Project managers together with the support of finance manager/heads will: a) Continue to closely monitor and ensure that projects are implemented within the prescribed timelines, by ensuring all payment certificates are received timeously. b) Process all outstanding purchase orders once contracts are available. c) Identify challenges and process virements, where applicable, to ensure maximum capital spend at year-end. d) Speed up the commitment of funding.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	*See previous page.*	*See previous page.*	7. Site B Synthetic Pitch, where the invoice from the contractor was received after month end and will be processed in March 2025. 8. Bloekombos Community Hall Rebuild, where the transversal use application for tender 034Q/2021/22 has been approved and the PM obtained quotations from contractor, a process that has taken longer than planned. 9. Bishop Lavis Synthetic Pitch, where the project experienced delays due to the Bill of Quantity (BoQ) being received later than planned, resulting in the late start of the project. 10. Library Upgrades and Extensions, where fencing upgrades were completed at Wynberg Library in December 2024. Fencing upgrades are underway at Town Centre Library. Final CPA claim for Town Centre Library will be processed in April 2025 once work is completed. 11. Homeless Accommodation Upgrade & Extension: Kensington, where the project experienced initial delays with the appointment of the construction contractor, due to late submission of the quotation, which has since been resolved. Contractor has been appointed and orders for professional services have been placed. 12. Hartleyvale Stadium - Upgrade, where upgrades of the stadium has been completed ahead of schedule due to good contractor performance. CPA invoice received was lower than anticipated and processed for payment. PSP quotation for the design of the hockey warm-up area was received and being reviewed by the PM prior appointment can be made. The balance represents contingency, which is soft-locked against the project. 13. Upgrades to Clinics - East & South FY25, where finalisation of building plan approvals for Mathew Goniwe and Town 2 are taking longer than anticipated. The verification of sourcing quotations took longer than anticipated. However, some orders were placed, awaiting delivery; further orders to be placed. 14. Langa Sports Ground - Upgrade, where PSP appointment has been completed. The contractor has accepted 242Q/2021/22 - WPD, a process that has taken longer than anticipated. Further delays are experienced due to lead times on certain materials required for the implementation of the project. Once all the required materials are available, the contractor will commence onsite. Balance represents contingencies, which is soft-locked against the project. Minor savings will be reprioritised within the department.	*See previous page.*

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 2 - Corporate Services	(27 702)	-8.2%	The negative variance reflects mainly on the following programmes, which are behind planned spend: 1. CAR Programme: Finance and Operational Core Software, due to a delay in receiving contractor invoices from the vendor. 2. Broadband Infrastructure Programme: BIP Replacements, as a result of delays in the delivery of equipment. 3. Fleet Replacement, due to delays with delivery of fleet items.	1. The project manager will follow-up on outstanding invoices; the invoices will be vetted in March 2025. 2. The vendor has confirmed that delivery can be expected by end of March 2025. 3. The project manager is following up on late deliveries.
Vote 3 - Economic Growth	(16 770)	-32.8%	The negative variance reflects mainly on: 1. Construction of Market Wallacedene Kraaifontein, where orders have been placed for various works and work is underway. However, some tasks were delayed due to shortage of materials, contractor constraints and limited resources. 2. Orders for PSPs and contract work were placed later than anticipated due to delays in receipt and approval of quotations for the following projects: a) Bo Kaap Informal Trading Area; and b) Athlone Trader Support Services Centre Upgrade/Refurbish Informal Trader Infrastructure.	1. The project manager is actively engaging with stakeholders to expedite the completion of tasks. Further and final orders are scheduled for March 2025. 2. Additional orders are planned for March 2025, subject to the receipt and approval of new quotations.
Vote 4 - Energy	(97 319)	-14.7%	The negative variance is mainly on the following projects; 1. Vehicles: Replacement FY25, where manufacturing lead times for some aerial platforms had to be extended due to shipping delays. Manufacturing is underway and delivery is expected at the end of March 2025. 2. System Equipment Replacement (area South and North), where the project is experiencing delays due to teething issues relating to the new approved procurement mechanism. Orders will be placed from March 2025. 3. Bellville South Main Substation Upgrade, where delays in manufacturing of transformers has resulted in an overall project delay. The first transformer unit is on site and a second unit to be delivered in March 2025. 4. MV System Infrastructure (area South & East), where challenges in respect of allocating projects within the Construction Industry Development Board (CIDB) grading, were experienced. Alternative contract 021Q/2023/24 to be used to commit MV projects expenditure. 5. Office Renovation at HV, where engagements with various contractors for the different disciplines, have taken longer than anticipated. 6. Conn Infr (Quote): East FY25, where applications for new and upgraded supplies, have been less than planned for the period under review. *Continued on next page.*	There are on-going engagements with project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and corrective action is taken as and when required to ensure maximum spend.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 4 - Energy	*See previous page.*	*See previous page.*	7. Substation Protection Replacement FY25, where initially no procurement vehicle was available. However, the extension of contract 071G/2020/21 was approved by the BAC. The necessary contracts are now in place and orders have been placed. Equipment delivery is expected by end of March 2025. 8. Clovelly Bridge Cable Replacement, where the project was delayed due to environmental requirements. Therefore, most of the work had to be shifted from the originally identified contract to its replacement. 9. Eversdal Substation Upgrade - Phase 2, where delays experienced affected the fire protection contractor's scope of work, which is now scheduled to be completed by end of March 2025. 10. Street Lighting (area Central & South, where the approved deviation report posed a challenge in respect of allocating projects within the CIDB grading. However, orders have been placed and construction has commenced. 11. Overheads Fencing FY25, where fencing has been completed by the contractor, with a few snags identified. Once resolved, invoices will be processed for payment.	*See previous page.*
Vote 5 - Finance	(7 191)	-14.9%	The negative variance reflects mainly on the following projects: 1. Rental Units in Cape Town Stadium, where completion of the conceptual design is taking longer than anticipated. 2. IT back-end Infrastructure upgrade, which was initially delayed due to outstanding approval to utilise Transversal Tender 272C/2021/22.	1. Project manager to fast track implementation of the project. 2. Approval has been obtained and the project is in progress and is expected to be completed in March 2025.
Vote 6 - Future Planning & Resilience	(852)	-6.7%	The negative variance reflects against the SAP PPM Integration and Enhancement project, which is behind planned spend due to an outstanding invoice.	The project manager is following up on the outstanding invoice which is expected in the first week of March 2025.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 7 - Human Settlements	(99 191)	-17.0%	The negative variance is mainly due to: 1. Procurement change over and initial delays with the finalisation of work packages, which took longer than anticipated, as well as outstanding invoices for February 2025 on the following projects and programmes: a) Informal Settlement Upgrade: Bosasa Link - Mfuleni; b) Informal Settlement Upgrade: Enkanini South Extension; c) Informal Settlement Upgrade programme; d) Informal Settlement Upgrade: Adhoc & Emergency FY25; e) Informal Settlement Upgrade: Farm 694 WCG; f) Informal Settlement Upgrade Avondale Gaba Village; g) Informal Settlement Upgrade: Military Heights-Retreat; and h) Informal Settlement Upgrade Atlantis, Witsand Ext. 2. Initial delays with work packages that were approved later than anticipated and outstanding invoices for February 2025 on the following projects: a) Area Central - Ext (Staircases) FY25; b) Area South - Public lighting FY25; c) Area South - Ext (Components) FY25; and d) Area South - Ext (Staircases) FY25. 3. Prolonged time in concluding the legal compliance process prior to MAYCO approval, and outstanding invoices for February 2025 on the following projects: a) Land Acquisition FY25; and b) Edward Street: Grassy Park Development. 4. Outstanding invoices for February 2025 on the ACSA Symphony Housing Project and the Edward Street: Grassy Park Development Project.	1. Project has commenced and project manager is following up on outstanding invoices. 2. Work has commenced and anticipated to be completed by June 2025. Project managers are following up on outstanding invoices. 3. There are various land acquisitions that have been approved by MAYCO which are in the process of being concluded. Project manager is following up on the outstanding invoices. 4. Project manager is following up on outstanding invoices.
Vote 8 - Office of the City Manager	(1 632)	-51.7%	The negative variance reflects mainly on the following projects: 1. Blue Downs Court Construction project, where orders have been placed for the detailed design stage. 2. IT Equipment: Replacement, where orders were placed; awaiting delivery.	1. PM to follow up on the completion of the detail design stage with the service provider. 2. There are on-going engagements with project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and corrective action is taken as and when required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 9 - Safety & Security	(234)	-0.1%	Immaterial variance.	-
Vote 10 - Spatial Planning & Environment	(13 863)	-10.6%	The negative variance is mainly due to: 1. Poor to slow contractor performance on the following projects: a) Upgrading Sea Point Promenade Phase2; and b) Table View Beachfront Upgrade. 2. Philippi Fresh Produce Market Refurbishments, which is delayed as a result of building plan approval requirement. 3. Kruskal Avenue Upgrade, which is behind schedule due to non-responsiveness to the advertised RFQs for soft landscaping. 4. Upgrade of Helderberg NR-Access Gate Refurbishment, where tender 144Q/2020/21 expired and accessing alternative tenders took longer than anticipated.	1. Revised plans and remedial action is being developed to speed up progress with project managers monitoring progress on site. 2. Final orders will be placed upon building plan approval, expected in March 2025. 3. Tenders 227Q/2021/22 and 338Q/2021/22 are being utilised as alternative procurement methods and construction has since commenced. 4. Tender has been renewed resulting in quotations being re-issued. The quotations have since been received and approved. Purchase orders are currently in the process of being generated.
Vote 11 - Urban Mobility	(314 257)	-29.7%	The negative variance mainly reflects on the following projects: 1 IRT: Fare Collection, due to delays in finalising the specifications of the fare collection system, which has impacted the procurement process. 2. IRT Phase 2A: W1-Roadway-Imam Haron/Chichester, where construction commencement was delayed due to a report that was referred back. 3. IRT: Control Centre, due to outstanding invoices. 4. MyCiTi Phase 1 IRT Station Rebuilds, where works was delayed as a result of matters relating to the Taxi Association. Minimal construction expenditure has been realised due to the late construction start. 5. IRT Ph2A:W4-Roadway-Govan Mbeki, due to the invoice being lower than anticipated as a result of construction related challenges and security issues experienced on site. 6. IRT Ph2A: Trunk - E3 - M9 Intsikizi - Morning Star, due to construction progress being slower than anticipated. 7. IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather, which affected the works and the relocation of existing services. 8. IRT Ph2A: Trunk - E1-M9 Heinz - Duinefontein Railway, due to delays caused by inclement weather and the contractor needing to recover lost time.	1. This matter has now been resolved and the tender is in the process of being finalised. 2, 6, 7 & 8. A portion of the budget will be rephased to the outer financial years once the amended DoRA is received. 3. PM is following up on outstanding invoices. 4. Feedback to the Dunoon Taxi Association of the City's stance on the MyCiTi Bus Feeder service to be provided prior to conclusion of the two MyCiTi Stations in Dunoon. 5. This is currently actively managed by the PM. A portion of the budget will be rephased to the outer financial years once the amended DoRA is received.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 12 - Urban Waste Management	(16 294)	-6.1%	1. Vissershok North: Design and develop Airspace, where the contractor is in penalties for missing the practical completion date. 2. Vehicles: Replacement FY25, where the majority of orders have been placed.	1. The contractor anticipates completion of the project in March 2025. The draft payment certificate for February 2025 has been submitted to the Employer's Agent for review and is anticipated to be finalised in March 2025. 2. Project manager is following up with the vendor on late deliveries, which is expected in March/Apr 2025.
Vote 13 - Water & Sanitation	(80 877)	-3.6%	Immaterial variance.	-

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	(7 650)	-0.1%	Immaterial variance.	-
Service charges	180 936	0.9%	Immaterial variance.	-
Other revenue	495 878	11.2%	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	(400 175)	-7.1%	Grants received were lower than anticipated. Informal Settlements Upgrade Partnership Grant of R183m was not received as expected. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Government - capital	(192 219)	-6.0%	Grants received were lower than anticipated. Informal Settlements Upgrade Partnership Grant of R183m was not received as expected. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Interest	124 580	13.3%	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	(487 854)	1.3%	Immaterial variance.	-
Finance charges	(1 037)	0.3%	Immaterial variance.	-
Transfers and Grants	(89 302)	93.8%	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	**(779 542)**	**-11.4%**		
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	(787 441)	11.9%	Capital payments are lower than anticipated. Moreover, the system is unable to accurately differentiate between operating- and capital related spending at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(787 441)**	**11.9%**		
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	**(0)**	**0.0%**		

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.3%	6.3%	6.0%	2.4%	6.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	37.3%	86.0%	85.7%	85.6%	84.9%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.4%	38.0%	30.8%	21.6%	30.8%
Gearing	Long Term Borrowing/ Total Community Wealth	6.1%	18.4%	14.1%	8.7%	14.1%
Liquidity						
Current Ratio	Current assets/current liabilities	1.5	1.5	1.8	1.7	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	0.9	1.1	1.0	1.1
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.1%	14.7%	13.8%	18.0%	13.8%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	99.9%	0.0%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	27.8%	30.2%	29.5%	27.4%	29.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	9.1%	8.9%	9.4%	7.5%	9.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	7.0%	7.9%	7.5%	2.0%	2.0%

Table SC4 Monthly Budget Statement Aged Creditors

Description R thousands	Budget Year 2024/25									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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	8	4	1	–	–	–	–	5	**17**	13 605
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Medical Aid deductions	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**8**	**4**	**1**	**–**	**–**	**–**	**–**	**5**	**17**	**13 605**

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2024/25											
R thousands	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	551 434	74 870	89 916	57 292	57 272	67 911	311 232	1 550 106	2 760 032	2 043 813	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	958 136	54 701	75 981	79 657	48 740	41 905	152 896	445 012	1 857 027	768 209	–	–
Receivables from Non-exchange Transactions - Property Rates	906 475	81 754	95 207	50 114	44 955	48 671	224 644	986 435	2 438 256	1 354 820	–	–
Receivables from Exchange Transactions - Waste Water Management	293 189	36 380	38 412	23 820	23 697	28 577	123 935	592 613	1 160 623	792 643	–	–
Receivables from Exchange Transactions - Waste Management	121 377	19 316	19 436	13 554	13 383	14 846	67 586	382 832	652 330	492 202	–	–
Receivables from Exchange Transactions - Property Rental Debtors	130 367	13 611	12 921	14 578	20 663	25 238	79 557	637 564	934 499	777 600	–	–
Interest on Arrear Debtor Accounts	96 062	40 424	38 212	39 610	37 301	38 774	191 548	613 522	1 095 452	920 754	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	`	–
Other	(104 554)	(40 719)	(14 302)	(11 305)	(29 868)	(51 914)	(120 793)	(210 231)	(583 686)	(424 111)	–	–
Total By Income Source	**2 952 487**	**280 337**	**355 782**	**267 320**	**216 142**	**214 008**	**1 030 605**	**4 997 853**	**10 314 535**	**6 725 929**	**–**	**–**
2023/24 - totals only	**2 747 319**	**415 398**	**280 529**	**242 686**	**245 961**	**126 826**	**1 082 843**	**4 972 928**	**10 114 490**	**6 671 243**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	194 607	34 892	33 514	20 312	(1 649)	(41 075)	(54 469)	23 758	209 890	(53 123)	–	–
Commercial	1 249 407	56 068	47 340	51 597	45 270	41 586	144 493	403 602	2 039 362	686 548	–	–
Households	1 451 343	185 643	199 190	139 061	148 095	176 587	774 467	3 995 016	7 069 403	5 233 227	–	–
Other	57 131	3 734	75 738	56 350	24 426	36 910	166 114	575 478	995 880	859 277	–	–
Total By Customer Group	**2 952 487**	**280 337**	**355 782**	**267 320**	**216 142**	**214 008**	**1 030 605**	**4 997 853**	**10 314 535**	**6 725 929**	**–**	**–**

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 Days	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	46	Fixed	7.85%	2025/03/07	100 000	602	–	–	100 602
ABSA Bank	45	Fixed	7.85%	2025/03/07	65 000	391	–	–	65 391
ABSA Bank	44	Fixed	7.85%	2025/03/07	40 000	241	–	–	40 241
ABSA Bank	50	Fixed	7.85%	2025/03/14	30 000	181	–	–	30 181
ABSA Bank	49	Fixed	7.83%	2025/03/14	40 000	240	–	–	40 240
ABSA Bank	52	Fixed	7.80%	2025/03/20	40 000	239	–	–	40 239
ABSA Bank	52	Fixed	7.80%	2025/03/20	40 000	239	–	–	40 239
ABSA Bank	51	Fixed	7.80%	2025/03/20	60 000	359	–	–	60 359
ABSA Bank	61	Fixed	7.80%	2025/03/31	160 000	957	–	–	160 957
ABSA Bank	56	Fixed	7.80%	2025/03/27	60 000	359	–	–	60 359
ABSA Bank	52	Fixed	7.60%	2025/03/27	45 000	244	–	–	45 244
ABSA Bank	55	Fixed	7.60%	2025/03/31	130 000	677	–	–	130 677
ABSA Bank	37	Fixed	7.60%	2025/03/14	50 000	250	–	–	50 250
ABSA Bank	50	Fixed	7.60%	2025/03/28	40 000	192	–	–	40 192
ABSA Bank	37	Fixed	7.63%	2025/03/20	35 000	132	–	–	35 132
ABSA Bank	43	Fixed	7.62%	2025/03/27	35 000	124	–	–	35 124
ABSA Bank	42	Fixed	7.60%	2025/03/28	70 000	219	–	–	70 219
ABSA Bank	46	Fixed	7.60%	2025/04/04	60 000	150	–	–	60 150
ABSA Bank	45	Fixed	7.60%	2025/04/04	40 000	92	–	–	40 092
ABSA Bank	44	Fixed	7.60%	2025/04/04	40 000	83	–	–	40 083
ABSA Bank	50	Fixed	7.60%	2025/04/11	25 000	47	–	–	25 047
ABSA Bank	34	Fixed	7.60%	2025/03/27	20 000	33	–	–	20 033
ABSA Bank	46	Fixed	7.60%	2025/04/11	65 000	68	–	–	65 068
ABSA Bank	45	Fixed	7.60%	2025/04/11	30 000	25	–	–	30 025
ABSA Bank	44	Fixed	7.60%	2025/04/11	40 000	25	–	–	40 025
ABSA Bank	49	Fixed	7.60%	2025/04/17	30 000	12	–	–	30 012
ABSA Bank	48	Fixed	7.60%	2025/04/17	65 000	14	–	–	65 014
Firstrand	46	Fixed	7.80%	2025/03/07	80 000	479	–	–	80 479
Firstrand	45	Fixed	7.80%	2025/03/07	60 000	359	–	–	60 359
Firstrand	44	Fixed	7.80%	2025/03/07	45 000	269	–	–	45 269
Firstrand	50	Fixed	7.90%	2025/03/14	45 000	273	–	–	45 273
Firstrand	49	Fixed	7.90%	2025/03/14	40 000	242	–	–	40 242
Firstrand	52	Fixed	7.90%	2025/03/20	40 000	242	–	–	40 242
Firstrand	51	Fixed	7.90%	2025/03/20	55 000	333	–	–	55 333
Firstrand	61	Fixed	7.90%	2025/03/31	170 000	1 030	–	–	171 030
Firstrand	56	Fixed	7.90%	2025/03/27	60 000	364	–	–	60 364
Firstrand	52	Fixed	7.85%	2025/03/27	65 000	363	–	–	65 363
Firstrand	55	Fixed	7.85%	2025/03/31	110 000	591	–	–	110 591
Firstrand	37	Fixed	7.55%	2025/03/14	50 000	248	–	–	50 248
Firstrand	50	Fixed	7.70%	2025/03/28	40 000	194	–	–	40 194
Firstrand	37	Fixed	7.60%	2025/03/20	35 000	131	–	–	35 131
Firstrand	43	Fixed	7.60%	2025/03/27	35 000	124	–	–	35 124
Firstrand	42	Fixed	7.60%	2025/03/28	70 000	219	–	–	70 219
Firstrand	42	Fixed	7.60%	2025/03/28	75 000	234	–	–	75 234
Firstrand	46	Fixed	7.60%	2025/04/04	60 000	150	–	–	60 150

Table continues on next page.

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Firstrand	45	Fixed	7.60%	2025/04/04	40 000	92	–	–	40 092
Firstrand	44	Fixed	7.60%	2025/04/04	40 000	83	–	–	40 083
Firstrand	50	Fixed	7.70%	2025/04/11	30 000	57	–	–	30 057
Firstrand	46	Fixed	7.60%	2025/04/11	85 000	88	–	–	85 088
Firstrand	45	Fixed	7.60%	2025/04/11	40 000	33	–	–	40 033
Firstrand	44	Fixed	7.60%	2025/04/11	40 000	25	–	–	40 025
Firstrand	49	Fixed	7.70%	2025/04/17	35 000	15	–	–	35 015
Firstrand	48	Fixed	7.70%	2025/04/17	45 000	9	–	–	45 009
Investec Bank	49	Fixed	7.70%	2025/03/14	85 000	502	–	–	85 502
Investec Bank	52	Fixed	7.60%	2025/03/20	10 000	58	–	–	10 058
Investec Bank	51	Fixed	7.60%	2025/03/20	20 000	117	–	–	20 117
Investec Bank	61	Fixed	7.60%	2025/03/31	55 000	321	–	–	55 321
Investec Bank	56	Fixed	7.60%	2025/03/27	25 000	146	–	–	25 146
Investec Bank	55	Fixed	7.63%	2025/03/31	15 000	78	–	–	15 078
Investec Bank	37	Fixed	7.63%	2025/03/14	15 000	75	–	–	15 075
Investec Bank	50	Fixed	7.63%	2025/03/28	15 000	72	–	–	15 072
Investec Bank	37	Fixed	7.63%	2025/03/20	15 000	56	–	–	15 056
Investec Bank	43	Fixed	7.63%	2025/03/27	10 000	36	–	–	10 036
Investec Bank	42	Fixed	7.63%	2025/03/28	40 000	125	–	–	40 125
Investec Bank	42	Fixed	7.63%	2025/03/28	30 000	94	–	–	30 094
Investec Bank	46	Fixed	7.63%	2025/04/04	25 000	63	–	–	25 063
Investec Bank	45	Fixed	7.63%	2025/04/04	10 000	23	–	–	10 023
Investec Bank	44	Fixed	7.63%	2025/04/04	15 000	31	–	–	15 031
Investec Bank	50	Fixed	7.65%	2025/04/11	10 000	19	–	–	10 019
Investec Bank	46	Fixed	7.63%	2025/04/11	10 000	10	–	–	10 010
Investec Bank	45	Fixed	7.65%	2025/04/11	15 000	13	–	–	15 013
Investec Bank	44	Fixed	7.63%	2025/04/11	10 000	6	–	–	10 006
Investec Bank	49	Fixed	7.63%	2025/04/17	10 000	4	–	–	10 004
Investec Bank	48	Fixed	7.63%	2025/04/17	125 000	26	–	–	125 026
Nedbank	388	Fixed	9.05%	2025/06/30	39 648	275	–	–	39 923
Nedbank	367	Fixed	8.95%	2025/06/30	49 575	340	–	–	49 915
Nedbank	367	Fixed	8.95%	2025/06/30	62 100	426	–	–	62 526
Nedbank	367	Fixed	8.95%	2025/06/30	715	5	–	–	720
Nedbank	367	Fixed	8.95%	2025/06/30	590	4	–	–	594
Nedbank	367	Fixed	8.95%	2025/06/30	13 900	95	–	–	13 995
Nedbank	367	Fixed	8.95%	2025/06/30	290	2	–	–	292
Nedbank	367	Fixed	8.95%	2025/06/30	1 479	10	–	–	1 489
Nedbank	367	Fixed	8.95%	2025/06/30	28 000	192	–	–	28 192
Nedbank	367	Fixed	8.95%	2025/06/30	38 596	265	–	–	38 861
Nedbank	341	Fixed	8.60%	2025/06/30	25 116	166	–	–	25 282
Nedbank	262	Fixed	8.40%	2025/06/30	22 161	143	–	–	22 304
Nedbank	165	Fixed	7.95%	2025/06/30	17 465	107	–	–	17 572
Nedbank	46	Fixed	7.90%	2025/03/07	80 000	485	–	–	80 485
Nedbank	44	Fixed	7.90%	2025/03/07	10 000	61	–	–	10 061
Nedbank	50	Fixed	7.90%	2025/03/14	20 000	121	–	–	20 121
Nedbank	49	Fixed	7.85%	2025/03/14	55 000	331	–	–	55 331
Nedbank	51	Fixed	7.85%	2025/03/20	30 000	181	–	–	30 181
Nedbank	61	Fixed	7.95%	2025/03/31	140 000	854	–	–	140 854
Nedbank	56	Fixed	7.85%	2025/03/27	45 000	271	–	–	45 271
Nedbank	52	Fixed	7.80%	2025/03/27	30 000	167	–	–	30 167

Table continues on next page.

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	Days								
Nedbank	55	Fixed	7.80%	2025/03/31	85 000	454	–	–	85 454
Nedbank	37	Fixed	7.80%	2025/03/14	35 000	180	–	–	35 180
Nedbank	50	Fixed	7.80%	2025/03/28	35 000	172	–	–	35 172
Nedbank	37	Fixed	7.80%	2025/03/20	25 000	96	–	–	25 096
Nedbank	43	Fixed	7.80%	2025/03/27	25 000	91	–	–	25 091
Nedbank	42	Fixed	7.80%	2025/03/28	70 000	224	–	–	70 224
Nedbank	42	Fixed	7.80%	2025/03/28	60 000	192	–	–	60 192
Nedbank	46	Fixed	7.80%	2025/04/04	45 000	115	–	–	45 115
Nedbank	45	Fixed	7.80%	2025/04/04	30 000	71	–	–	30 071
Nedbank	44	Fixed	7.80%	2025/04/04	35 000	75	–	–	35 075
Nedbank	50	Fixed	7.80%	2025/04/11	20 000	38	–	–	20 038
Nedbank	34	Fixed	7.80%	2025/03/27	10 000	17	–	–	10 017
Nedbank	34	Fixed	7.80%	2025/03/27	20 000	34	–	–	20 034
Nedbank	44	Fixed	7.80%	2025/04/11	30 000	19	–	–	30 019
Nedbank	49	Fixed	7.85%	2025/04/17	40 000	17	–	–	40 017
Nedbank	48	Fixed	7.80%	2025/04/17	35 000	7	–	–	35 007
Standard Bank	44	Fixed	7.91%	2025/03/07	30 000	182	–	–	30 182
Standard Bank	50	Fixed	7.91%	2025/03/14	30 000	182	–	–	30 182
Standard Bank	49	Fixed	7.89%	2025/03/14	45 000	272	–	–	45 272
Standard Bank	52	Fixed	7.89%	2025/03/20	35 000	212	–	–	35 212
Standard Bank	52	Fixed	7.89%	2025/03/20	10 000	61	–	–	10 061
Standard Bank	51	Fixed	7.89%	2025/03/20	50 000	303	–	–	50 303
Standard Bank	61	Fixed	7.90%	2025/03/31	190 000	1 151	–	–	191 151
Standard Bank	56	Fixed	7.89%	2025/03/27	55 000	333	–	–	55 333
Standard Bank	52	Fixed	7.79%	2025/03/27	75 000	416	–	–	75 416
Standard Bank	55	Fixed	7.79%	2025/03/31	105 000	560	–	–	105 560
Standard Bank	37	Fixed	7.76%	2025/03/14	45 000	230	–	–	45 230
Standard Bank	50	Fixed	7.78%	2025/03/28	45 000	221	–	–	45 221
Standard Bank	37	Fixed	7.77%	2025/03/20	35 000	134	–	–	35 134
Standard Bank	43	Fixed	7.77%	2025/03/27	35 000	127	–	–	35 127
Standard Bank	42	Fixed	7.77%	2025/03/28	60 000	192	–	–	60 192
Standard Bank	42	Fixed	7.77%	2025/03/28	75 000	239	–	–	75 239
Standard Bank	46	Fixed	7.78%	2025/04/04	60 000	153	–	–	60 153
Standard Bank	45	Fixed	7.78%	2025/04/04	40 000	94	–	–	40 094
Standard Bank	44	Fixed	7.78%	2025/04/04	40 000	85	–	–	40 085
Standard Bank	50	Fixed	7.78%	2025/04/11	20 000	38	–	–	20 038
Standard Bank	34	Fixed	7.76%	2025/03/27	25 000	43	–	–	25 043
Standard Bank	34	Fixed	7.76%	2025/03/27	15 000	26	–	–	15 026
Standard Bank	46	Fixed	7.78%	2025/04/11	55 000	59	–	–	55 059
Standard Bank	45	Fixed	7.78%	2025/04/11	35 000	30	–	–	35 030
Standard Bank	44	Fixed	7.77%	2025/04/11	35 000	22	–	–	35 022
Standard Bank	49	Fixed	7.78%	2025/04/17	40 000	17	–	–	40 017
Standard Bank	48	Fixed	7.78%	2025/04/17	70 000	15	–	–	70 015
ABSA Bank	-	Call deposit	7.50%	-	452 927	3 308	–	225 000	681 235
Firstrand Bank	-	Call deposit	7.35%	-	387 507	2 842	–	217 493	607 842
Investec Bank	-	Call deposit	7.25%	-	105 693	825	–	79 307	185 825
Nedbank	-	Call deposit	7.35%	-	145 960	1 352	–	174 040	321 352
Standard Bank	-	Call deposit	7.50%	-	437 879	3 141	–	202 121	643 141

Table continues on next page.

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Nedbank current account	-	Current account	7.30%	-	383 426	1 271	–	51 743	436 440
Fund Managers	-	-	-	-	9 136 111	58 709	–	–	9 194 820
Liberty, RMB and Nedbank sinking fund	-	-	-	-	1 993 107	–	–	–	1 993 107
Cash in transit	-	-	-	-	5 705	–	–	24 833	30 537
CTICC	-	-	-	-	271 435	–	–	–	271 435
COID	-	-	-	-	50 965	(52)	–	–	50 913
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	–	–	–	56 500
TOTAL INVESTMENTS AND INTEREST					**19 601 850**		**–**	**974 536**	**20 673 802**

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating expenditure of Transfers and Grants								
National Government:	**4 906 946**	**5 381 806**	**5 467 956**	**450 331**	**494 864**	**(44 533)**	**-9.0%**	**5 467 956**
Local Government Equitable Share	4 066 769	4 365 700	4 365 700	–	–	–	-	4 365 700
Finance Management grant	1 000	1 000	1 000	800	800	–	-	1 000
Urban Settlements Development Grant	38 114	201 714	171 112	34 707	34 148	559	1.6%	171 112
Energy Efficiency and Demand Side Management Grant	887	800	900	625	759	(134)	-17.7%	900
Department of Environmental Affairs and Tourism	56	220	384	220	257	(37)	-14.4%	384
Expanded Public Works Programme	58 910	26 664	26 664	25 230	25 170	60	0.2%	26 664
Infrastructure Skills Development	9 315	11 400	11 952	9 911	8 704	1 207	13.9%	11 952
Public Transport Network Grant	428 074	474 839	580 436	244 802	292 695	(47 893)	-16.4%	580 436
Informal Settlements Upgrading Partnership Grant	21 009	99 469	108 487	12 368	18 504	(6 136)	-33.2%	108 487
GBS Grant	–	–	–	(134)	–	(134)	-100.0%	–
National Skills Fund	2 366	–	1 321	–	–	–	-	1 321
Programme And Project Preparation Support Grant	67 170	70 000	70 000	34 926	24 890	10 036	40.3%	70 000
Public Emloyment Program (NT PEP)	209 716	130 000	130 000	86 877	88 938	(2 060)	-2.3%	130 000
Repairs To Flood Damage	3 559	–	–	–	–	–	-	–
Provincial Government:	**1 100 155**	**1 415 351**	**1 466 611**	**643 872**	**747 478**	**(103 606)**	**-13.9%**	**1 466 611**
Cultural Affairs and Sport - Provincial Library Services	55 803	55 339	56 354	36 338	37 683	(1 345)	-3.6%	56 354
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	5 779	1 448	1 469	1 306	1 304	2	0.1%	1 469
Library Metro Grant	9	–	–	–	–	–	-	–
Human Settlements - Human Settlement Development Grant	264 131	307 920	381 941	137 165	207 946	(70 782)	-34.0%	381 941
Health - TB	31 363	30 774	30 774	15 270	15 270	–	-	30 774
Health - ARV	265 179	311 883	264 883	157 653	161 499	(3 846)	-2.4%	264 883
Health - Nutrition	5 908	5 909	5 909	826	3 880	(3 054)	-78.7%	5 909
Health - Vaccines	81 124	98 008	98 008	50 387	60 017	(9 630)	-16.0%	98 008
Comprehensive Health	–	198 880	198 880	–	–	–	-	198 880
LEAP	308 478	350 000	353 000	203 482	216 416	(12 934)	-6.0%	353 000
Transport and Public Works - Provision for persons with special needs	10 079	10 000	10 175	8 882	10 175	(1 293)	-12.7%	10 175
Community Safety - Law Enforcement Auxiliary Services	4 467	1 800	5 400	1 506	1 511	(5)	-0.3%	5 400
Community Development Workers	998	1 018	1 050	273	18	255	1414.4%	1 050
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	1 400	1 400	–	-	2 000
Municipal accreditation and capacity building grant	7 500	5 000	11 897	7 840	7 820	20	0.3%	11 897
Human Settlements -Informal Settlements	1 385	–	–	–	–	–	-	–
Finance Management Capacity Building Grant	203	–	150	–	–	–	-	150
Public Transport Safety Grant	8 555	–	–	–	–	–	-	–
Department of Education	17 328	22 860	24 078	14 665	16 059	(1 394)	-8.7%	24 078
Human Settlements - Human Settlement Development Grant TDRG	–	8 267	10 707	–	–	–	-	10 707
Law Enforcement Officers for Health Facilities	–	4 245	4 311	2 395	2 924	(529)	-18.1%	4 311
Title Deeds Restoration	5 314	–	–	–	–	–	-	–
Settlement Assistance	–	–	398	3	147	(144)	-98.0%	398
Transport Systems - Public Transport Safety	–	–	4 577	4 481	3 408	1 073	31.5%	4 577
Municipal Service Delivery and Capacity Building Grant	–	–	650	–	–	–	-	650
NHBRC Enrolment Fess	24 550	–	–	–	–	–	-	–
Other grant providers:	**202 765**	**122 012**	**110 135**	**52 585**	**63 932**	**(11 347)**	**-17.7%**	**110 135**
CID	10 029	57 279	37 735	28 049	29 253	(1 204)	-4.1%	37 735
KFW- Technical Assistance (GDB)	–	11 000	8 000	–	3 000	(3 000)	-100.0%	8 000
State Dept: RLCC	–	5 463	5 463	15	5 463	(5 448)	-99.7%	5 463
Gates Foundation	3 022	–	–	–	–	–	-	–
National Treasury - Interest	182 466	48 254	58 295	24 502	26 071	(1 569)	-6.0%	58 295
The Cape Academy for MST	29	16	46	19	25	(6)	-22.8%	46
Mayor's Relief	–	–	–	–	–	–	-	–
CHIETA Learnership Programmes	–	–	527	–	105	(105)	-100.0%	527
LGSETA Post Grad Intern Programme	–	–	69	–	14	(14)	-100.0%	69
CMTF	7 219	–	–	(0)	–	(0)	-100.0%	–
Total operating expenditure of Transfers and Grants:	**6 209 865**	**6 919 169**	**7 044 702**	**1 146 789**	**1 306 274**	**(159 486)**	**-12.2%**	**7 044 702**

Table continues on next page.

Description R thousands	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure of Transfers and Grants								
National Government:	**2 489 474**	**3 395 118**	**3 485 069**	**1 170 104**	**1 547 239**	**(377 136)**	**-24.4%**	**2 768 009**
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	8 075	6 200	6 100	5 807	5 819	(12)	-0.2%	6 100
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	564 781	493 493	484 475	132 393	223 311	(90 918)	-40.7%	430 004
National Treasury: Infrastructure Skills Development Grant	599	600	48	48	48	–	-	48
National Treasury: Neighbourhood Development Partnership Grant	19 302	30 237	30 237	12 607	14 094	(1 487)	-10.6%	30 237
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	729 390	1 614 000	1 710 680	423 776	606 020	(182 244)	-30.1%	1 057 035
National Treasury: Urban Settlements Development Grant	757 168	840 111	927 059	482 175	516 530	(34 355)	-6.7%	918 114
City Public Employment Programme (PEP)	1 237	–	–	–	–	–	-	–
Transport: Public Transport Network Grant	408 921	410 477	326 471	113 298	181 418	(68 119)	-37.5%	326 471
Provincial Government:	**31 115**	**23 549**	**20 810**	**4 175**	**5 970**	**(1 795)**	**-30.1%**	**14 305**
Western Cape Department of Education: Schools Resource Officers	–	740	727	727	727	–	-	727
Community Safety: Law Enforcement Advancement Plan	–	10 000	7 000	–	–	–	-	7 000
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 616	5 657	5 992	3 340	4 657	(1 317)	-28.3%	5 992
Department of Health and Wellness: Law Enforcement Officers For Health Facilities	–	652	586	108	586	(478)	-81.6%	586
Cultural Affairs and Sport: Library Services Replacement Funding	927	–	5	–	–	–	-	–
Department of Social Development: Expansion of the Haven District Six Shelter	–	6 500	6 500	–	–	–	-	–
Law Enforcement Officers LEAP	23 573	–	–	–	–	–	-	–
WC Finance Management Capability Grant (FMCG)	999	–	–	–	–	–	-	–
Other grant providers:	**73 538**	**133 385**	**102 799**	**36 647**	**37 076**	**(430)**	**-1.2%**	**102 799**
Other: Other	73 538	133 385	102 799	36 647	37 076	(430)	-1.2%	102 799
Total capital expenditure of Transfers and Grants	**2 594 127**	**3 552 052**	**3 608 678**	**1 210 926**	**1 590 286**	**(379 360)**	**-23.9%**	**2 885 113**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**8 803 992**	**10 471 221**	**10 653 380**	**2 357 714**	**2 896 560**	**(538 846)**	**-18.6%**	**9 929 815**

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 R thousands	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	159 799	175 542	164 765	107 952	107 646	306	0.3%	164 765
Pension and UIF Contributions	3 386	3 439	3 439	2 136	2 293	(157)	-6.8%	3 439
Motor Vehicle Allowance	9 781	804	804	169	284	(115)	-40.4%	804
Cellphone Allowance	9 819	11 268	10 035	6 609	6 957	(348)	-5.0%	10 035
Other benefits and allowances	246	9 269	9 269	6 732	6 868	(136)	-2.0%	9 269
Sub Total - Councillors	**183 030**	**200 324**	**188 313**	**123 599**	**124 048**	**(449)**	**-0.4%**	**188 313**
% increase		**9.4%**	**2.9%**					**2.9%**
Senior Managers of the Municipality								
Basic Salaries and Wages	35 348	36 775	36 460	23 950	24 232	(283)	-1.2%	36 460
Pension and UIF Contributions	2 771	3 994	3 323	1 850	2 037	(188)	-9.2%	3 323
Medical Aid Contributions	184	195	135	92	92	(0)	-0.1%	135
Performance Bonus	1 600	–	–	–	–	–	-	–
Motor Vehicle Allowance	488	505	465	313	313	–	-	970
Cellphone Allowance	491	397	610	390	407	(17)	-4.2%	595
Other benefits and allowances	114	114	101	68	68	–	-	101
Payments in lieu of leave	–	–	–	–	–	–	-	–
Long service awards	–	–	–	–	–	–	-	–
Sub Total - Senior Managers of Municipality	**40 997**	**41 979**	**41 094**	**26 663**	**27 150**	**(487)**	**-1.8%**	**41 584**
% increase		**2.4%**	**0.2%**					**1.4%**
Other Municipal Staff								
Basic Salaries and Wages	11 848 602	13 315 728	13 051 750	8 476 846	8 584 151	(107 306)	-1.3%	13 051 750
Pension and UIF Contributions	1 804 107	2 270 861	2 061 708	1 255 038	1 284 929	(29 891)	-2.3%	2 061 708
Medical Aid Contributions	1 076 127	1 204 704	1 158 888	744 818	750 501	(5 683)	-0.8%	1 158 888
Overtime	1 152 562	1 005 227	1 052 960	569 237	589 225	(19 989)	-3.4%	1 052 960
Motor Vehicle Allowance	246 765	274 086	282 263	171 954	179 084	(7 130)	-4.0%	282 263
Cellphone Allowance	42 384	49 356	50 487	30 414	32 012	(1 598)	-5.0%	50 487
Housing Allowances	66 290	69 507	68 663	45 688	45 745	(58)	-0.1%	68 663
Other benefits and allowances	428 742	447 715	474 854	295 667	294 109	1 558	0.5%	474 854
Payments in lieu of leave	165 056	125 391	135 916	61 820	77 061	(15 242)	-19.8%	135 916
Long service awards	99 898	116 084	116 555	72 867	77 116	(4 249)	-5.5%	116 555
Post-retirement benefit obligations	124 540	390 320	702 520	254 348	369 253	(114 905)	-31.1%	702 520
Acting and post related allowance	11 545	664	10 306	7 603	8 027	(424)	-5.3%	10 306
Sub Total - Other Municipal Staff	**17 066 618**	**19 269 643**	**19 166 868**	**11 986 299**	**12 291 214**	**(304 915)**	**-2.5%**	**19 166 868**
% increase		**12.9%**	**12.3%**					**12.3%**
Total Parent Municipality	**17 290 644**	**19 511 946**	**19 396 276**	**12 136 561**	**12 442 412**	**(305 851)**	**-2.5%**	**19 396 766**

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
Councillors (Political Office Bearers plus Other)				
Basic Salaries and Wages	306	0.3%	Immaterial variance.	-
Pension and UIF Contributions	(157)	-6.8%	Immaterial variance.	-
Medical Aid Contributions	–	-	-	-
Motor Vehicle Allowance	(115)	-40.4%	Immaterial variance.	-
Cellphone Allowance	(348)	-5.0%	Immaterial variance.	-
Housing Allowances	–	-	-	-
Other benefits and allowances	(136)	-2.0%	Immaterial variance.	-
Senior Managers of the Municipality				
Basic Salaries and Wages	(283)	-1.2%	Immaterial variance.	-
Pension and UIF Contributions	(188)	-9.2%	Immaterial variance.	-
Medical Aid Contributions	(0)	-0.1%	Immaterial variance.	-
Performance Bonus	–	-	-	-
Motor Vehicle Allowance	–	-	-	-
Cellphone Allowance	(17)	-4.2%	Immaterial variance.	-
Other benefits and allowances	–	-	-	-
Payments in lieu of leave	–	-	-	-
Long service awards	–	-	-	-
Other Municipal Staff				
Basic Salaries and Wages	(107 306)	-1.3%	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.	The City had 3579 vacancies as at 28 February 2025; 5729 positions were filled (1551 internal, 728 external, 1280 rehired & 2170 EPWP) with 1395 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing 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	(29 891)	-2.3%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going. Periodic budget provision to be reviewed and adjusted in line with actual trends.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(5 683)	-0.8%	Immaterial variance.	-
Overtime	(19 989)	-3.4%	The variance is mainly within the following directorates: a) Finance, as a result of less than planned overtime for the year-to-date. b) Energy, due to misalignment of the period budget which was based on prior year trends. For the same period last year, overtime was higher as the repairs and maintenance tender was not in place resulting in work being done internally by staff. c) Water and Sanitation, due to misalignment of the period budget and actuals to date.	Periodic budget provision to be reviewed and adjusted in line with actual trends.
Motor Vehicle Allowance	(7 130)	-4.0%	Immaterial variance.	-
Cellphone Allowance	(1 598)	-5.0%	Immaterial variance.	-
Housing Allowances	(58)	-0.1%	Immaterial variance.	-
Other benefits and allowances	1 558	0.5%	Immaterial variance.	-
Payments in lieu of leave	(15 242)	-19.8%	Payments are linked to the resignation/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 provision to be reviewed and adjusted in line with actual trends.
Long service awards	(4 249)	-5.5%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurately on a monthly basis .	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	(114 905)	-31.1%	Post-retirement benefit obligations are linked to the retiring of qualifying employees and processed at year-end based on an actuarial valuation, which is difficult to accurately plan on a monthly basis.	Year-end transactions will be processed upon the completion of the actuarial valuation at year-end.
Acting and post related allowance	(424)	-5.3%	Immaterial variance.	-

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 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source															
Property rates	1 053 054	1 398 396	1 152 810	1 038 469	1 151 933	989 621	1 124 496	973 097	1 087 882	1 030 695	1 010 557	729 740	12 740 749	13 579 094	14 710 751
Service charges - Electricity revenue	2 087 645	1 959 403	2 013 238	2 094 701	1 770 457	1 846 428	1 677 269	1 622 293	1 874 723	1 769 336	1 697 669	1 418 249	21 831 410	22 572 279	24 411 603
Service charges - Water revenue	381 642	370 678	378 323	388 339	393 562	419 214	425 643	403 034	440 832	392 365	408 219	246 146	4 647 997	5 001 843	5 472 470
Service charges - Waste Water Management	205 375	186 634	188 685	213 597	211 127	226 297	226 966	211 761	240 158	199 725	216 010	67 213	2 393 547	2 592 007	2 811 944
Service charges - Waste Mangement	106 671	105 510	97 076	104 693	107 377	100 168	98 310	92 639	118 109	112 969	120 540	304 534	1 468 595	1 520 652	1 636 029
Rental of facilities and equipment	38 958	42 571	62 992	50 877	52 765	39 878	35 718	41 010	24 285	29 684	24 072	(106 108)	336 701	338 721	355 547
Interest earned - external investments	131 965	136 136	135 275	132 892	134 964	119 993	160 432	109 814	95 244	98 114	86 706	(269 924)	1 071 612	758 532	648 772
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	29 542	31 862	21 777	34 322	31 764	32 358	30 205	26 075	25 741	21 246	23 821	22 898	331 612	305 907	309 261
Licences and permits	29 814	26 309	30 928	31 184	29 687	59 503	7 430	36 204	4 687	5 170	3 578	(216 162)	48 331	59 306	61 915
Agency services	–	–	–	–	–	–	–	–	25 122	20 734	23 248	226 788	295 891	306 987	318 499
Transfers and Subsidies - Operational	2 287 223	212 822	108 206	515 952	288 700	1 535 454	32 873	254 358	1 386 478	–	–	422 637	7 044 702	7 001 700	7 414 387
Other revenue	99 705	1 132 957	473 866	319 902	367 434	1 121 063	247 259	308 056	1 059 751	83 034	84 915	(1 447 845)	3 850 098	4 007 400	4 247 928
Cash Receipts by Source	**6 451 594**	**5 603 278**	**4 663 176**	**4 924 928**	**4 539 769**	**6 489 979**	**4 066 601**	**4 078 340**	**6 383 012**	**3 763 070**	**3 699 335**	**1 398 165**	**56 061 247**	**58 044 427**	**62 399 106**
Other Cash Flows by Source															
allocations) (National / Provincial and District)	1 132 087	86 649	–	31 322	850 969	–	–	909 801	408 000	–	–	189 849	3 608 678	4 220 530	4 054 525
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	–	–	–	–	–	–	–	–	–	–	–	198 080	198 080	61 679	64 392
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	972 000	–	–	–	1 500 000	–	–	2 837 879	–	–	1 802 160	7 112 039	7 500 000	5 000 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	22 880	22 880	23 205	23 745
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	195	195	13	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	1 859 336	–	–	–	1 859 336	(167 652)	(179 662)
Total Cash Receipts by Source	**7 583 681**	**6 661 927**	**4 663 176**	**4 956 250**	**5 390 739**	**7 989 979**	**4 066 601**	**4 988 141**	**11 488 227**	**3 763 070**	**3 699 335**	**3 611 330**	**68 862 456**	**69 682 202**	**71 362 106**

Table continues on next page.

Description R thousands	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Cash Payments by Type</u>															
Employee related costs	1 400 737	1 391 096	1 534 308	1 449 390	2 231 501	1 460 878	1 494 776	1 519 686	1 551 500	1 520 990	1 598 941	1 653 228	18 807 031	20 365 055	21 573 039
Remuneration of councillors	13 848	13 856	13 872	13 671	22 410	14 776	14 758	14 673	16 890	16 882	16 809	15 869	188 313	213 525	227 596
Interest	17 807	54	130 083	112 502	33 338	86 513	15 255	2	330 496	106 714	31 068	245 007	1 108 841	1 590 057	2 173 576
Bulk purchases - Electricity	1 670 885	2 016 296	2 045 752	1 345 796	1 150 377	1 184 161	1 057 031	1 100 406	1 062 581	1 128 674	1 050 106	1 162 636	15 974 700	16 391 669	17 645 209
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	209 298	177 436	169 258	1 611 901	2 167 893	2 339 381	2 425 874
Contracted services	–	–	–	–	–	–	–	–	836 707	642 093	660 149	8 218 735	10 357 684	9 948 597	10 216 023
Transfers and subsidies - other municipalities	–	100	5 100	–	–	–	–	750	30 017	30 017	30 017	324 462	420 464	325 389	324 717
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	2 156 287	1 442 532	1 040 368	1 151 689	2 119 406	1 562 627	1 125 592	1 057 551	312 010	203 851	246 171	(8 657 946)	3 760 139	3 944 867	4 057 959
Cash Payments by Type	**5 259 564**	**4 863 934**	**4 769 483**	**4 073 048**	**5 557 031**	**4 308 955**	**3 707 413**	**3 693 068**	**4 349 499**	**3 826 656**	**3 802 520**	**4 573 893**	**52 785 065**	**55 118 540**	**58 643 994**
<u>Other Cash Flows/Payments by Type</u>															
Capital assets	1 541 514	405 987	593 423	807 635	649 786	1 055 916	267 101	484 889	1 355 723	1 260 481	1 236 636	2 249 193	11 908 285	14 261 878	13 179 976
Repayment of borrowing	50 000	–	79 481	70 533	42 933	66 667	50 000	–	2 196 147	70 533	42 933	151 724	2 820 952	1 235 895	1 652 561
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**6 851 078**	**5 269 922**	**5 442 387**	**4 951 215**	**6 249 750**	**5 431 538**	**4 024 514**	**4 177 957**	**7 901 370**	**5 157 671**	**5 082 090**	**6 974 810**	**67 514 302**	**70 616 312**	**73 476 532**
NET INCREASE/(DECREASE) IN CASH HELD	**732 603**	**1 392 006**	**(779 211)**	**5 035**	**(859 012)**	**2 558 441**	**42 087**	**810 184**	**3 586 857**	**(1 394 601)**	**(1 382 755)**	**(3 363 481)**	**1 348 153**	**(934 110)**	**(2 114 426)**
Cash/cash equivalents at the month/year beginning:	7 287 575	8 020 178	9 412 184	8 632 973	8 638 007	7 778 996	10 337 436	10 379 523	11 189 707	14 776 564	13 381 964	11 999 209	7 287 575	8 635 728	7 701 618
Cash/cash equivalents at the month/year end:	8 020 178	9 412 184	8 632 973	8 638 007	7 778 996	10 337 436	10 379 523	11 189 707	14 776 564	13 381 964	11 999 209	8 635 728	8 635 728	7 701 618	5 587 192

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 R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	169 877	156 320	201 217	216 084	201 217	(14 867)	-7.4%	1.8%
August	492 778	736 608	508 682	729 352	709 899	(19 453)	-2.7%	6.1%
September	508 694	1 013 760	669 462	1 380 370	1 379 361	(1 009)	-0.1%	11.5%
October	773 614	1 044 186	917 565	2 258 216	2 296 926	38 710	1.7%	18.8%
November	675 334	931 891	1 011 062	3 158 556	3 307 989	149 432	4.5%	26.3%
December	894 869	893 632	903 591	4 206 910	4 211 579	4 670	0.1%	35.0%
January	372 598	562 328	680 153	4 551 159	4 891 732	340 573	7.0%	37.9%
February	703 188	1 057 477	1 070 191	5 202 058	5 961 923	759 865	12.7%	43.3%
March	601 218	1 223 591	1 163 175		7 125 098	–		
April	926 798	1 095 363	1 168 053		8 293 151	–		
May	893 345	1 203 910	1 351 568		9 644 719	–		
June	2 392 044	2 101 568	2 263 566		11 908 285	–		
Total Capital expenditure	**9 404 356**	**12 020 633**	**11 908 285**					

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

Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	**2 606 010**	**3 696 800**	**3 754 506**	**1 366 502**	**1 647 325**	**(280 823)**	**-17.0%**	**2 982 453**
Roads Infrastructure	1 046 549	2 249 601	2 164 402	574 864	819 594	(244 731)	-29.9%	1 481 883
Roads	*1 034 394*	*2 247 551*	*2 151 233*	*574 884*	*812 436*	*(237 552)*	*-29.2%*	*1 468 714*
Road Structures	*12 155*	*50*	*5 016*	*(20)*	*1 005*	*(1 025)*	*-102.0%*	*5 016*
Road Furniture	*–*	*2 000*	*8 153*	*–*	*6 153*	*(6 153)*	*-100.0%*	*8 153*
Storm water Infrastructure	161 134	193 956	194 607	85 822	104 013	(18 190)	-17.5%	194 054
Drainage Collection	*161 134*	*193 956*	*194 607*	*85 822*	*104 013*	*(18 190)*	*-17.5%*	*194 054*
Electrical Infrastructure	274 993	287 745	274 073	132 869	149 050	(16 181)	-10.9%	271 494
HV Substations	*246 919*	*208 950*	*195 778*	*79 823*	*94 286*	*(14 463)*	*-15.3%*	*193 199*
LV Networks	*28 075*	*78 795*	*78 295*	*53 046*	*54 764*	*(1 718)*	*-3.1%*	*78 295*
Water Supply Infrastructure	551 871	656 398	774 991	389 306	374 096	15 210	4.1%	699 903
Reservoirs	*182 305*	*198 345*	*211 048*	*127 239*	*119 173*	*8 065*	*6.8%*	*194 186*
Pump Stations	*18 740*	*38 400*	*36 090*	*17 095*	*25 149*	*(8 054)*	*-32.0%*	*28 001*
Water Treatment Works	*139 841*	*135 090*	*217 152*	*108 748*	*93 150*	*15 598*	*16.7%*	*190 058*
Bulk Mains	*58 628*	*76 220*	*102 884*	*53 080*	*41 189*	*11 891*	*28.9%*	*92 468*
Distribution	*152 358*	*208 343*	*207 817*	*83 144*	*95 434*	*(12 291)*	*-12.9%*	*195 191*
Sanitation Infrastructure	233 812	280 948	265 944	128 318	135 502	(7 184)	-5.3%	260 611
Reticulation	*142 812*	*144 923*	*161 242*	*66 567*	*77 250*	*(10 683)*	*-13.8%*	*160 910*
Waste Water Treatment Works	*91 000*	*136 025*	*104 702*	*61 752*	*58 252*	*3 500*	*6.0%*	*99 700*
Solid Waste Infrastructure	223 280	26 851	79 456	54 342	64 037	(9 695)	-15.1%	73 491
Landfill Sites	*223 280*	*26 851*	*79 456*	*54 342*	*64 037*	*(9 695)*	*-15.1%*	*73 491*
Coastal Infrastructure	13 063	–	–	–	–	–	-	–
Promenades	*13 063*	*–*	*–*	*–*	*–*	*–*	*-*	*–*
Information and Communication Infrastructure	101 309	1 300	1 033	980	1 033	(53)	-5.1%	1 016
Data Centres	*20 280*	*1 300*	*541*	*505*	*541*	*(36)*	*-6.7%*	*541*
Core Layers	*81 028*	*–*	*492*	*475*	*492*	*(16)*	*-3.3%*	*475*
Community Assets	**281 252**	**150 176**	**182 156**	**79 070**	**83 312**	**(4 242)**	**-5.1%**	**181 665**
Community Facilities	281 081	150 176	181 856	79 070	83 312	(4 242)	-5.1%	181 365
Centres	*–*	*829*	*–*	*–*	*–*	*–*	*-*	*–*
Clinics/Care Centres	*10 796*	*13 975*	*11 928*	*1 410*	*1 243*	*167*	*13.5%*	*5 428*
Fire/Ambulance Stations	*3 999*	*2 000*	*4 026*	*1 842*	*1 842*	*–*	*-*	*4 026*
Libraries	*11 899*	*12 008*	*12 459*	*11 198*	*9 822*	*1 375*	*14.0%*	*12 459*
Public Open Space	*4 501*	*2 147*	*2 381*	*1 473*	*2 194*	*(721)*	*-32.9%*	*2 292*
Nature Reserves	*2 426*	*–*	*617*	*616*	*617*	*(1)*	*-0.1%*	*616*
Public Ablution Facilities	*2 870*	*500*	*960*	*–*	*–*	*–*	*-*	*960*
Markets	*22 975*	*60 017*	*58 937*	*8 019*	*13 197*	*(5 178)*	*-39.2%*	*58 936*
Taxi Ranks/Bus Terminals	*221 616*	*58 700*	*90 547*	*54 512*	*54 397*	*115*	*0.2%*	*96 647*
Sport and Recreation Facilities	171	–	300	–	–	–	-	300
Outdoor Facilities	*171*	*–*	*300*	*–*	*–*	*–*	*-*	*300*
Other assets	**88 192**	**281 428**	**234 439**	**175 714**	**177 012**	**(1 298)**	**-0.7%**	**233 381**
Operational Buildings	84 393	281 428	234 439	175 714	177 012	(1 298)	-0.7%	233 381
Municipal Offices	*77 290*	*215 581*	*213 697*	*174 067*	*177 012*	*(2 945)*	*-1.7%*	*212 638*
Workshops	*7 103*	*65 846*	*20 742*	*1 647*	*–*	*1 647*	*100.0%*	*20 742*
Housing	3 799	–	–	–	–	-	-	–
Social Housing	*3 799*	*–*	*–*	*–*	*–*	*-*	*-*	*–*
Intangible Assets	**109 104**	**118 007**	**98 443**	**46 604**	**53 171**	**(6 567)**	**-12.4%**	**102 127**
Licences and Rights	109 104	118 007	98 443	46 604	53 171	(6 567)	-12.4%	102 127
Water Rights	*413*	*150*	*230*	*–*	*–*	*–*	*-*	*230*
Computer Software and Applications	*108 691*	*117 857*	*98 213*	*46 604*	*53 171*	*(6 567)*	*-12.4%*	*101 897*
Computer Equipment	**154 723**	**113 399**	**110 279**	**60 900**	**69 726**	**(8 826)**	**-12.7%**	**112 942**
Computer Equipment	154 723	113 399	110 279	60 900	69 726	(8 826)	-12.7%	112 942
Furniture and Office Equipment	**37 219**	**42 841**	**47 540**	**33 077**	**20 279**	**12 798**	**63.11%**	**47 628**
Furniture and Office Equipment	37 219	42 841	47 540	33 077	20 279	12 798	63.1%	47 628
Machinery and Equipment	**216 318**	**204 065**	**183 322**	**70 359**	**117 341**	**(46 981)**	**-40.0%**	**182 666**
Machinery and Equipment	216 318	204 065	183 322	70 359	117 341	(46 981)	-40.0%	182 666
Transport Assets	**321 489**	**193 954**	**225 085**	**118 343**	**127 105**	**(8 763)**	**-6.9%**	**231 082**
Transport Assets	321 489	193 954	225 085	118 343	127 105	(8 763)	-6.9%	231 082
Land	**200 322**	**110 101**	**105 185**	**41 670**	**43 044**	**(1 373)**	**-3.2%**	**105 185**
Land	200 322	110 101	105 185	41 670	43 044	(1 373)	-3.2%	105 185
Living resources	**–**	**–**	**175**	**–**	**–**	**–**	**-**	**175**
Mature	–	–	175	–	–	–	-	175
Policing and Protection	*–*	*–*	*175*	*–*	*–*	*–*	*-*	*175*
Total Capital Expenditure on new assets	**4 014 631**	**4 910 769**	**4 941 131**	**1 992 240**	**2 338 315**	**(346 075)**	**-14.8%**	**4 179 304**

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

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	**1 626 998**	**2 665 654**	**2 522 543**	**1 058 162**	**1 240 165**	**(182 004)**	**-14.7%**	**2 356 806**
Roads Infrastructure	77 022	182 639	248 835	64 574	87 913	(23 339)	-26.5%	240 783
Roads	*70 859*	*162 767*	*226 083*	*62 807*	*87 009*	*(24 202)*	*-27.8%*	*218 081*
Road Structures	*6 163*	*19 872*	*22 752*	*1 767*	*904*	*863*	*95.5%*	*22 702*
Storm water Infrastructure	8 317	2 984	12 094	2 873	5 468	(2 595)	-47.5%	11 094
Drainage Collection	*8 317*	*2 984*	*12 094*	*2 873*	*5 468*	*(2 595)*	*-47.5%*	*11 094*
Electrical Infrastructure	493 410	467 234	501 654	271 582	291 647	(20 065)	-6.9%	502 148
HV Substations	*100 586*	*101 094*	*136 364*	*66 661*	*77 002*	*(10 342)*	*-13.4%*	*138 158*
MV Substations	*29 600*	*44 000*	*23 500*	*6 788*	*8 635*	*(1 847)*	*-21.4%*	*24 250*
MV Networks	*207 893*	*191 190*	*209 790*	*120 058*	*133 534*	*(13 476)*	*-10.1%*	*209 790*
LV Networks	*155 331*	*130 950*	*132 000*	*78 075*	*72 475*	*5 600*	*7.7%*	*129 950*
Water Supply Infrastructure	310 386	509 539	426 840	176 840	192 250	(15 410)	-8.0%	413 802
Water Treatment Works	–	*50 000*	*20 000*	–	*1 500*	*(1 500)*	*-100.0%*	*20 000*
Bulk Mains	*88 800*	*184 344*	*110 000*	*38 000*	*33 589*	*4 410*	*13.1%*	*109 619*
Distribution	*221 586*	*275 195*	*296 840*	*138 841*	*157 161*	*(18 321)*	*-11.7%*	*284 183*
Sanitation Infrastructure	717 027	1 469 672	1 296 117	525 326	637 558	(112 232)	-17.6%	1 152 525
Pump Station	*88 660*	*87 240*	*96 835*	*50 087*	*70 097*	*(20 010)*	*-28.55%*	*96 532*
Reticulation	*492 369*	*835 475*	*796 576*	*394 826*	*413 989*	*(19 163)*	*-4.6%*	*673 962*
Waste Water Treatment Works	*135 915*	*400 957*	*361 826*	*80 292*	*147 187*	*(66 895)*	*-45.4%*	*341 151*
Outfall Sewers	*84*	*146 000*	*40 880*	*120*	*6 285*	*(6 165)*	*-98.1%*	*40 880*
Solid Waste Infrastructure	–	1 523	1 523	308	607	(299)	-49.3%	1 223
Landfill Sites	–	*1 523*	*1 523*	*308*	*607*	*(299)*	*-49.3%*	*1 223*
Information and Communication Infrastructure	20 837	32 062	35 481	16 659	24 723	(8 064)	-32.6%	35 231
Data Centres	*20 837*	*31 611*	*35 231*	*16 659*	*24 473*	*(7 814)*	*-31.9%*	*34 981*
Core Layers	–	*452*	*250*	–	*250*	*(250)*	*-100.0%*	*250*
Community Assets	**40 620**	**101 826**	**75 615**	**42 896**	**46 865**	**(3 969)**	**-8.5%**	**75 615**
Community Facilities	35 878	75 326	56 951	26 170	29 530	(3 360)	-11.4%	56 951
Halls	*655*	–	*1 070*	*12*	*863*	*(851)*	*-98.7%*	1 070
Museums	*959*	*1 000*	*1 101*	*710*	*485*	*225*	*46.3%*	1 101
Public Open Space	*201*	*100*	*100*	–	*60*	*(60)*	*-100.0%*	100
Nature Reserves	*8 531*	*47 605*	*22 425*	*14 512*	*14 705*	*(193)*	*-1.3%*	*22 425*
Markets	*21 902*	*24 621*	*30 254*	*10 936*	*12 703*	*(1 766)*	*-13.9%*	*30 254*
Taxi Ranks/Bus Terminals	*3 631*	*2 000*	*2 000*	–	*714*	*(714)*	*-100.0%*	*2 000*
Sport and Recreation Facilities	4 741	26 500	18 664	16 726	17 335	(609)	-3.5%	18 664
Outdoor Facilities	*4 741*	*26 500*	*18 664*	*16 726*	*17 335*	*(609)*	*-3.5%*	*18 664*
Other assets	**6 103**	**14 926**	**28 021**	**6 488**	**12 175**	**(5 687)**	**-46.7%**	**17 445**
Operational Buildings	6 103	14 926	28 021	6 488	12 175	(5 687)	-46.7%	17 445
Municipal Offices	*1 502*	*13 926*	*27 052*	*5 937*	*11 625*	*(5 687)*	*-48.9%*	*16 476*
Laboratories	*4 600*	*1 000*	*969*	*551*	*551*	*(0)*	*0.0%*	*969*
Intangible Assets	**9 729**	**8 000**	**7 549**	**6 945**	**7 549**	**(604)**	**-8.0%**	**7 543**
Licences and Rights	9 729	8 000	7 549	6 945	7 549	(604)	-8.0%	7 543
Computer Software and Applications	*9 729*	*8 000*	*7 549*	*6 945*	*7 549*	*(604)*	*-8.0%*	*7 543*
Computer Equipment	**153 378**	**121 227**	**143 248**	**107 643**	**113 387**	**(5 744)**	**-5.1%**	**138 265**
Computer Equipment	153 378	121 227	143 248	107 643	113 387	(5 744)	-5.1%	138 265
Furniture and Office Equipment	**32 226**	**36 012**	**38 961**	**21 222**	**27 816**	**(6 594)**	**-23.7%**	**30 438**
Furniture and Office Equipment	32 226	36 012	38 961	21 222	27 816	(6 594)	-23.7%	30 438
Machinery and Equipment	**121 323**	**100 749**	**100 874**	**46 297**	**52 436**	**(6 138)**	**-11.7%**	**77 034**
Machinery and Equipment	121 323	100 749	100 874	46 297	52 436	(6 138)	-11.7%	77 034
Transport Assets	**555 847**	**417 684**	**482 983**	**318 256**	**364 220**	**(45 964)**	**-12.6%**	**482 983**
Transport Assets	555 847	417 684	482 983	318 256	364 220	(45 964)	-12.6%	482 983
Living resources	**300**	**900**	**1 125**	**750**	**750**	**–**	**-**	**1 125**
Mature	300	900	1 125	750	750	–	-	1 125
Policing and Protection	*300*	*900*	*1 125*	*750*	*750*	–	-	*1 125*
Total Capital Expenditure on renewal of existing assets	**2 546 524**	**3 466 977**	**3 400 920**	**1 608 658**	**1 865 363**	**(256 705)**	**-13.8%**	**3 187 252**

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

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	**1 911 030**	**2 593 750**	**2 430 681**	**1 171 374**	**1 169 899**	**1 475**	**0.1%**	**1 942 069**
Roads Infrastructure	193 226	165 720	166 842	100 394	113 934	(13 540)	-11.9%	166 492
Roads	*182 174*	*160 848*	*161 385*	*96 668*	*110 073*	*(13 405)*	*-12.2%*	*161 031*
Road Structures	*30*	*330*	*330*	*322*	*–*	*322*	*100.0%*	*334*
Road Furniture	*11 022*	*4 541*	*5 128*	*3 404*	*3 861*	*(457)*	*-11.8%*	*5 128*
Storm water Infrastructure	185 474	167 001	259 841	79 544	89 770	(10 226)	-11.4%	232 920
Drainage Collection	*185 474*	*167 001*	*259 841*	*79 544*	*89 770*	*(10 226)*	*-11.4%*	*232 920*
Electrical Infrastructure	168 673	265 528	228 162	104 547	121 787	(17 239)	-14.2%	238 716
HV Substations	*168 673*	*265 528*	*228 162*	*104 547*	*121 787*	*(17 239)*	*-14.2%*	*238 716*
Water Supply Infrastructure	15 192	20 047	24 100	15 407	16 632	(1 225)	-7.4%	24 100
Reservoirs	*2 446*	*2 047*	*3 100*	*1 949*	*2 342*	*(393)*	*-16.8%*	*3 100*
Distribution	*12 746*	*18 000*	*21 000*	*13 458*	*14 290*	*(832)*	*-5.8%*	*21 000*
Sanitation Infrastructure	1 227 575	1 814 200	1 599 684	816 214	765 359	50 855	6.6%	1 127 790
Pump Station	*8 678*	*19 546*	*13 120*	*2 005*	*4 398*	*(2 394)*	*-54.4%*	*12 066*
Reticulation	*4 227*	*15 416*	*14 666*	*5 084*	*7 578*	*(2 494)*	*-32.9%*	*12 899*
Waste Water Treatment Works	*1 214 669*	*1 779 239*	*1 571 898*	*809 125*	*753 383*	*55 742*	*7.4%*	*1 102 825*
Solid Waste Infrastructure	22 310	4 173	26 027	3 112	1 853	1 260	68.0%	26 027
Landfill Sites	*22 310*	*4 173*	*26 027*	*3 112*	*1 853*	*1 260*	*68.0%*	*26 027*
Coastal Infrastructure	58 330	140 824	120 605	48 026	56 543	(8 517)	-15.1%	120 605
Promenades	*58 330*	*140 824*	*120 605*	*48 026*	*56 543*	*(8 517)*	*-15.1%*	*120 605*
Information and Communication Infrastructure	40 249	16 257	5 418	4 129	4 022	107	2.7%	5 418
Data Centres	*–*	*1 399*	*1 399*	*660*	*585*	*75*	*12.9%*	*1 399*
Core Layers	*40 249*	*14 858*	*4 018*	*3 468*	*3 437*	*31*	*0.9%*	*4 018*
Community Assets	**347 072**	**471 538**	**453 934**	**147 451**	**248 234**	**(100 782)**	**-40.6%**	**449 631**
Community Facilities	154 828	355 278	300 892	75 161	137 706	(62 545)	-45.4%	298 792
Halls	*696*	*20 640*	*4 400*	*417*	*489*	*(72)*	*-14.7%*	*4 400*
Centres	*13 340*	*5 780*	*6 991*	*1 585*	*3 145*	*(1 560)*	*-49.6%*	*6 991*
Clinics/Care Centres	*13 921*	*59 830*	*49 867*	*12 606*	*24 016*	*(11 410)*	*-47.5%*	*49 851*
Fire/Ambulance Stations	*5 219*	*18 000*	*20 208*	*6 738*	*7 280*	*(542)*	*-7.4%*	*20 208*
Libraries	*1 684*	*14 468*	*2 643*	*1 427*	*2 643*	*(1 216)*	*-46.0%*	*2 643*
Cemeteries/Crematoria	*29 502*	*14 500*	*22 058*	*4 176*	*7 500*	*(3 324)*	*-44.3%*	*22 058*
Public Open Space	*47 789*	*60 921*	*66 383*	*32 481*	*42 820*	*(10 339)*	*-24.1%*	*64 298*
Nature Reserves	*3 903*	*4 428*	*2 942*	*1 523*	*1 476*	*47*	*3.2%*	*2 942*
Public Ablution Facilities	*2 984*	*3 500*	*3 814*	*473*	*500*	*(27)*	*-5.4%*	*3 814*
Markets	*3 867*	*20 850*	*31 897*	*2 943*	*10 977*	*(8 034)*	*-73.2%*	*31 897*
Taxi Ranks/Bus Terminals	*31 925*	*132 360*	*89 690*	*10 791*	*36 860*	*(26 069)*	*-70.7%*	*89 690*
Sport and Recreation Facilities	192 243	116 260	153 042	72 290	110 528	(38 238)	-34.6%	150 840
Indoor Facilities	*57 117*	*17 407*	*42 531*	*14 640*	*24 668*	*(10 028)*	*-40.7%*	*41 064*
Outdoor Facilities	*135 127*	*98 853*	*110 511*	*57 650*	*85 860*	*(28 210)*	*-32.9%*	*109 776*
Heritage assets	**–**	**–**	**844**	**–**	**–**	**–**	**-**	**844**
Monuments	–	–	844	–	–	–	-	844
Other assets	**530 970**	**553 301**	**641 002**	**262 304**	**302 700**	**(40 395)**	**-13.3%**	**602 608**
Operational Buildings	450 034	408 854	416 966	169 550	185 835	(16 285)	-8.8%	387 534
Municipal Offices	*293 450*	*230 386*	*254 490*	*81 128*	*90 555*	*(9 427)*	*-10.4%*	*237 929*
Workshops	*106 792*	*136 467*	*112 217*	*52 337*	*56 720*	*(4 383)*	*-7.7%*	*95 901*
Training Centres	*49 792*	*42 000*	*50 260*	*36 085*	*38 560*	*(2 475)*	*-6.4%*	*53 703*
Housing	80 935	144 447	224 036	92 754	116 865	(24 110)	-20.6%	215 074
Social Housing	*80 935*	*144 447*	*224 036*	*92 754*	*116 865*	*(24 110)*	*-20.6%*	*215 074*
Intangible Assets	**45 751**	**9 598**	**12 170**	**4 771**	**5 607**	**(836)**	**-14.9%**	**12 170**
Licences and Rights	45 751	9 598	12 170	4 771	5 607	(836)	-14.9%	12 170
Computer Software and Applications	*45 751*	*9 598*	*12 170*	*4 771*	*5 607*	*(836)*	*-14.9%*	*12 170*
Computer Equipment	**2 019**	**6 000**	**14 477**	**8 115**	**8 816**	**(700)**	**-7.9%**	**14 477**
Computer Equipment	*2 019*	*6 000*	*14 477*	*8 115*	*8 816*	*(700)*	*-7.9%*	*14 477*
Furniture and Office Equipment	**567**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Furniture and Office Equipment	*567*	–	–	–	–	–	-	–
Machinery and Equipment	**5 793**	**8 700**	**13 126**	**7 144**	**3 500**	**3 644**	**104.1%**	**13 122**
Machinery and Equipment	*5 793*	*8 700*	*13 126*	*7 144*	*3 500*	*3 644*	*104.1%*	*13 122*
Total Capital Expenditure on upgrading of existing assets	**2 843 201**	**3 642 887**	**3 566 234**	**1 601 160**	**1 738 755**	**(137 594)**	**-7.9%**	**3 034 922**

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

Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	**2 888 520**	**3 278 373**	**3 407 734**	**1 686 480**	**1 804 673**	**118 193**	**6.5%**	**3 407 734**
Roads Infrastructure	853 693	883 733	900 865	497 670	501 418	3 748	0.7%	900 865
Roads	*853 693*	*865 864*	*870 111*	*497 670*	*501 418*	*3 748*	*0.7%*	*870 111*
Road Furniture	–	*17 869*	*30 753*	–	–	–	-	*30 753*
Storm water Infrastructure	–	190 921	202 946	–	–	–	-	202 946
Drainage Collection	–	*190 921*	*202 946*	–	–	–	-	*202 946*
Electrical Infrastructure	769 604	762 763	875 451	518 152	561 605	43 454	7.7%	875 451
Power Plants	*75 030*	*26 429*	*43 974*	*18 358*	*19 723*	*1 364*	*6.9%*	*43 974*
HV Substations	*51 841*	*38 266*	*45 041*	*30 101*	*28 617*	*(1 484)*	*-5.2%*	*45 041*
MV Substations	*503 256*	*530 517*	*557 951*	*333 996*	*362 676*	*28 680*	*7.9%*	*557 951*
LV Networks	*139 477*	*167 550*	*228 484*	*135 697*	*150 590*	*14 893*	*9.9%*	*228 484*
Water Supply Infrastructure	496 640	703 999	635 341	273 957	306 508	32 551	10.6%	635 341
Boreholes	*917*	–	–	*7 972*	*9 493*	*1 521*	*16.0%*	–
Reservoirs	*53 322*	*60 745*	*75 963*	*26 913*	*37 069*	*10 156*	*27.4%*	*75 963*
Pump Stations	*83 256*	*51 907*	*46 519*	*42 427*	*43 279*	*852*	*2.0%*	*46 519*
Water Treatment Works	*48 425*	*37 045*	*33 732*	*27 164*	*31 763*	*4 599*	*14.5%*	*33 732*
Bulk Mains	*14 249*	*1 688*	*1 715*	*37 591*	*1 744*	*(35 847)*	*-2055.7%*	*1 715*
Distribution	*296 470*	*552 615*	*477 411*	*131 890*	*183 160*	*51 270*	*28.0%*	*477 411*
Sanitation Infrastructure	763 416	710 489	773 090	394 167	432 231	38 064	8.8%	773 090
Pump Station	–	*12 548*	*16 225*	–	–	–	-	*16 225*
Reticulation	*593 109*	*513 085*	*571 754*	*298 394*	*330 132*	*31 738*	*9.6%*	*571 754*
Waste Water Treatment Works	*161 055*	*175 444*	*174 479*	*89 979*	*96 972*	*6 993*	*7.2%*	*174 479*
Outfall Sewers	*9 252*	*9 410*	*10 633*	*5 794*	*5 127*	*(667)*	*-13.0%*	*10 633*
Solid Waste Infrastructure	5 166	21 918	14 135	2 535	2 912	377	13.0%	14 135
Landfill Sites	*5 166*	*19 688*	*12 441*	*2 535*	*2 912*	*377*	*13.0%*	*12 441*
Waste Processing Facilities	–	*2 230*	*1 695*	–	–	–	-	*1 695*
Coastal Infrastructure	–	4 549	5 907	–	–	–	-	5 907
Promenades	–	*4 549*	*5 907*	–	–	–	-	*5 907*
Community Assets	**706 575**	**568 116**	**695 996**	**403 415**	**440 336**	**36 922**	**8.4%**	**695 996**
Community Facilities	92 158	462 311	595 780	45 750	65 770	20 020	30.4%	595 780
Halls	*41 588*	*11 197*	*11 480*	*16 360*	*25 764*	*9 404*	*36.5%*	*11 480*
Centres	*1 050*	*3 614*	*4 949*	*614*	*390*	*(224)*	*-57.3%*	*4 949*
Clinics/Care Centres	*4 452*	*5 690*	*7 580*	*2 024*	*2 047*	*22*	*1.1%*	*7 580*
Fire/Ambulance Stations	*3 466*	*12 376*	*8 170*	*830*	*1 666*	*836*	*50.2%*	*8 170*
Testing Stations	–	*13 348*	*13 437*	–	–	–	-	*13 437*
Museums	–	*6*	*6*	–	–	–	-	*6*
Libraries	*2 993*	*877*	*875*	*1 783*	*1 705*	*(78)*	*-4.6%*	*875*
Cemeteries/Crematoria	*22 964*	*38 610*	*42 930*	*12 510*	*23 569*	*11 059*	*46.9%*	*42 930*
Public Open Space	–	*343 867*	*472 588*	–	–	–	-	*472 588*
Nature Reserves	*4 009*	*3 925*	*4 986*	*4 318*	*4 071*	*(247)*	*-6.1%*	*4 986*
Public Ablution Facilities	*10 563*	*23 577*	*22 985*	*3 040*	*5 300*	*2 260*	*42.6%*	*22 985*
Markets	*1 074*	*5 225*	*5 793*	*4 271*	*1 259*	*(3 012)*	*-239.2%*	*5 793*
Sport and Recreation Facilities	614 416	105 804	100 215	357 665	374 566	16 901	4.5%	100 215
Indoor Facilities	*371*	*17 239*	*19 834*	*126*	*203*	*77*	*38.1%*	*19 834*
Outdoor Facilities	*614 045*	*88 565*	*80 381*	*357 539*	*374 363*	*16 824*	*4.5%*	*80 381*
Heritage assets	**40**	**367**	**369**	**144**	**9**	**(135)**	**-1457.0%**	**369**
Works of Art	40	–	–	144	9	(135)	-1457.0%	–
Other Heritage	–	367	369	–	–	–	-	369

Table continues on next page.

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Investment properties	**1 269**	**208**	**174**	**214**	**1 180**	**966**	**81.9%**	**174**
Revenue Generating	1 197	197	163	214	1 168	954	81.7%	163
Improved Property	*1 197*	*197*	*163*	*214*	*1 168*	*954*	*81.7%*	*163*
Non-revenue Generating	72	11	11	–	12	12	100.0%	11
Unimproved Property	*72*	*11*	*11*	–	*12*	*12*	*100.0%*	*11*
Other assets	**214 718**	**369 542**	**468 813**	**77 699**	**102 826**	**25 127**	**24.4%**	**468 813**
Operational Buildings	214 718	300 763	401 174	77 699	102 826	25 127	24.4%	401 174
Municipal Offices	*191 523*	*282 655*	*391 140*	*75 145*	*98 797*	*23 652*	*23.9%*	*391 140*
Workshops	–	*13 244*	*5 274*	–	–	–	-	*5 274*
Laboratories	*3 485*	*4 537*	*4 536*	*2 025*	*3 341*	*1 316*	*39.4%*	*4 536*
Training Centres	*585*	*327*	*223*	*156*	*535*	*380*	*70.9%*	223
Depots	*19 125*	–	–	*374*	*153*	*(220)*	*-143.9%*	–
Housing	–	68 779	67 639	–	–	–	-	67 639
Social Housing	–	*68 779*	67 639	–	–	–	-	*67 639*
Computer Equipment	**365 154**	**364 045**	**443 156**	**194 432**	**202 048**	**7 615**	**3.8%**	**443 156**
Computer Equipment	365 154	364 045	443 156	194 432	202 048	7 615	3.8%	443 156
Furniture and Office Equipment	**919 298**	**243 100**	**280 680**	**620 353**	**548 103**	**(72 250)**	**-13.2%**	**280 680**
Furniture and Office Equipment	919 298	243 100	280 680	620 353	548 103	(72 250)	-13.2%	280 680
Machinery and Equipment	**–**	**358 876**	**373 313**	**–**	**–**	**–**	**-**	**373 313**
Machinery and Equipment	–	358 876	373 313	–	–	–	-	373 313
Transport Assets	**518 115**	**482 917**	**468 021**	**315 700**	**323 221**	**7 521**	**2.3%**	**468 021**
Transport Assets	518 115	482 917	468 021	315 700	323 221	7 521	2.3%	468 021
Total Repairs and Maintenance Expenditure	**5 613 689**	**5 665 543**	**6 138 254**	**3 298 437**	**3 422 396**	**123 959**	**3.6%**	**6 138 254**

Table SC13d Monthly Budget Statement - depreciation by asset class

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Infrastructure	**1 605 163**	**1 888 308**	**1 691 084**	**1 134 760**	**1 127 389**	**(7 371)**	**-0.65%**	**1 691 084**
Roads Infrastructure	504 630	506 074	515 702	344 248	343 802	(446)	-0.13%	515 702
Roads	*469 971*	*474 492*	*481 910*	*321 440*	*321 273*	*(166)*	*-0.05%*	*481 910*
Road Structures	*13 135*	*13 435*	*13 669*	*9 113*	*9 113*	-	-	*13 669*
Road Furniture	*21 524*	*18 146*	*20 123*	*13 695*	*13 415*	*(280)*	*-2.09%*	*20 123*
Storm water Infrastructure	76 623	75 980	79 440	52 959	52 960	1	0.00%	79 440
Drainage Collection	*76 623*	*75 980*	*79 440*	*52 959*	*52 960*	*1*	*0.00%*	*79 440*
Electrical Infrastructure	345 275	578 879	362 554	241 765	241 703	(62)	-0.03%	362 554
Power Plants	*8 135*	*7 931*	*7 937*	*5 291*	*5 291*	-	-	*7 937*
HV Substations	*22 745*	*27 325*	*24 285*	*16 190*	*16 190*	-	-	*24 285*
MV Substations	*75 061*	*73 786*	*80 959*	*53 976*	*53 973*	*(3)*	*-0.01%*	*80 959*
MV Networks	*132 233*	*136 604*	*137 881*	*91 959*	*91 921*	*(38)*	*-0.04%*	*137 881*
LV Networks	*107 101*	*333 233*	*111 492*	*74 349*	*74 328*	*(21)*	*-0.03%*	*111 492*
Water Supply Infrastructure	231 532	239 426	237 633	164 671	158 422	(6 249)	-3.94%	237 633
Reservoirs	*30 372*	*30 506*	*33 416*	*22 323*	*22 277*	*(45)*	*-0.20%*	*33 416*
Pump Stations	*10 749*	*10 659*	*10 671*	*7 114*	*7 114*	-	-	*10 671*
Water Treatment Works	*15 166*	*14 549*	*18 608*	*12 405*	*12 405*	-	-	*18 608*
Bulk Mains	*3 022*	*3 838*	*3 022*	*2 015*	*2 015*	-	-	*3 022*
Distribution	*172 222*	*179 874*	*171 916*	*120 814*	*114 610*	*(6 204)*	*-5.41%*	*171 916*
Sanitation Infrastructure	258 625	300 502	290 430	193 925	193 620	(304)	-0.16%	290 430
Pump Station	*12 766*	*16 542*	*12 700*	*8 467*	*8 467*	*(0)*	*0.00%*	12 700
Reticulation	*98 274*	*92 855*	*111 745*	*74 811*	*74 497*	*(315)*	*-0.42%*	111 745
Waste Water Treatment Works	*142 681*	*186 200*	*161 081*	*107 377*	*107 388*	*11*	*0.01%*	161 081
Outfall Sewers	*4 904*	*4 904*	*4 904*	*3 269*	*3 269*	-	-	4 904
Solid Waste Infrastructure	56 075	55 890	55 180	36 787	36 787	-	-	55 180
Landfill Sites	*44 720*	*44 535*	*43 775*	*29 183*	*29 183*	-	-	*43 775*
Waste Processing Facilities	*11 355*	*11 355*	*11 406*	*7 604*	*7 604*	-	-	*11 406*
Coastal Infrastructure	6 631	6 916	7 938	5 292	5 292	-	-	7 938
Promenades	*6 631*	*6 916*	*7 938*	*5 292*	*5 292*	-	-	*7 938*
Information and Communication Infrastructure	125 773	124 641	142 206	95 114	94 804	(310)	-0.33%	142 206
Data Centres	*49 515*	*50 827*	*56 443*	*37 627*	*37 629*	*2*	*0.00%*	*56 443*
Core Layers	*72 991*	*70 636*	*82 465*	*55 281*	*54 976*	*(305)*	*-0.55%*	*82 465*
Distribution Layers	*3 268*	*3 178*	*3 298*	*2 206*	*2 199*	*(7)*	*-0.33%*	*3 298*
Community Assets	**352 791**	**338 243**	**339 429**	**231 306**	**226 286**	**(5 019)**	**-2.22%**	**339 429**
Community Facilities	131 886	136 147	137 480	89 999	91 653	1 654	1.80%	137 480
Halls	*4 716*	*4 771*	*4 715*	*3 143*	*3 143*	-	-	*4 715*
Centres	*4 699*	*4 886*	*4 702*	*3 134*	*3 134*	-	-	*4 702*
Clinics/Care Centres	*7 844*	*8 118*	*7 868*	*5 245*	*5 245*	-	-	*7 868*
Fire/Ambulance Stations	*2 696*	*2 698*	*2 696*	*1 798*	*1 798*	-	-	*2 696*
Testing Stations	*1 508*	*1 508*	*1 508*	*1 005*	*1 005*	-	-	*1 508*
Museums	*342*	*340*	*343*	*229*	*229*	-	-	*343*
Theatres	*112*	*112*	*112*	*75*	*75*	-	-	*112*
Libraries	*16 278*	*16 625*	*17 269*	*9 858*	*11 513*	*1 654*	*14.37%*	*17 269*
Cemeteries/Crematoria	*4 829*	*4 845*	*4 829*	*3 219*	*3 219*	-	-	*4 829*
Public Open Space	*15 299*	*16 636*	*15 249*	*10 166*	*10 166*	-	-	*15 249*
Nature Reserves	*636*	*646*	*635*	*423*	*423*	-	-	*635*
Public Ablution Facilities	*3 186*	*3 184*	*3 218*	*2 145*	*2 145*	-	-	*3 218*
Markets	*3 129*	*3 134*	*4 241*	*2 828*	*2 828*	-	-	*4 241*
Taxi Ranks/Bus Terminals	*66 612*	*68 644*	*70 094*	*46 729*	*46 729*	-	-	*70 094*
Sport and Recreation Facilities	220 905	202 095	201 949	141 306	134 633	(6 674)	-4.96%	201 949
Indoor Facilities	*12 791*	*13 551*	*12 811*	*8 540*	*8 540*	-	-	*12 811*
Outdoor Facilities	*208 115*	*188 544*	*189 139*	*132 766*	*126 092*	*(6 674)*	-5.29%	*189 139*

Table continues on next page.

Description R thousands	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Investment properties	**1 714**	**1 714**	**24 909**	**961**	**16 606**	**15 645**	**94.21%**	**24 909**
Revenue Generating	1 714	1 714	1 711	1 039	1 141	102	8.93%	1 711
Improved Property	*1 714*	*1 714*	*1 711*	*1 039*	*1 141*	*102*	*8.93%*	*1 711*
Non-revenue Generating	–	–	23 198	(78)	15 465	15 543	100.5%	23 198
Unimproved Property	–	–	*23 198*	*(78)*	*15 465*	*15 543*	*100.5%*	*23 198*
Other assets	**335 720**	**383 147**	**412 359**	**275 780**	**274 906**	**(874)**	**-0.32%**	**412 359**
Operational Buildings	283 458	271 251	299 382	200 462	199 588	(874)	-0.44%	299 382
Municipal Offices	*242 960*	*230 450*	*257 886*	*172 797*	*171 924*	*(873)*	*-0.51%*	*257 886*
Workshops	*39 268*	*39 383*	*40 267*	*26 846*	*26 844*	*(1)*	*0.00%*	*40 267*
Laboratories	*662*	*664*	*662*	*441*	*441*	-	-	*662*
Training Centres	*521*	*707*	*521*	*347*	*347*	-	-	*521*
Depots	*47*	*47*	*47*	*32*	*32*	-	-	*47*
Housing	52 261	111 896	112 977	75 318	75 318	-	-	112 977
Social Housing	*52 261*	*111 896*	*112 977*	*75 318*	*75 318*	-	-	*112 977*
Biological or Cultivated Assets	**–**	**128**	**167**	**–**	**112**	**112**	**100.00%**	**167**
Biological or Cultivated Assets	–	*128*	*167*	–	*112*	*112*	*100.00%*	*167*
Intangible Assets	**149 220**	**156 500**	**167 108**	**109 714**	**111 406**	**1 692**	**1.52%**	**167 108**
Licences and Rights	149 220	156 500	167 108	109 714	111 406	1 692	1.52%	167 108
Water Rights	–	*2*	–	–	–	–		–
Computer Software and Applications	*144 584*	*156 126*	*166 736*	*109 422*	*111 158*	*1 736*	*1.56%*	*166 736*
Unspecified	*4 636*	*372*	*372*	*292*	*248*	*(44)*	*-17.79%*	*372*
Computer Equipment	**259 545**	**224 750**	**283 985**	**165 926**	**189 324**	**23 397**	**12.36%**	**283 985**
Computer Equipment	259 545	*224 750*	*283 985*	*165 926*	*189 324*	*23 397*	*12.36%*	*283 985*
Furniture and Office Equipment	**69 366**	**72 681**	**82 082**	**52 526**	**54 722**	**2 195**	**4.01%**	**82 082**
Furniture and Office Equipment	69 366	*72 681*	*82 082*	*52 526*	*54 722*	*2 195*	*4.01%*	*82 082*
Machinery and Equipment	**175 070**	**185 178**	**220 344**	**130 934**	**146 896**	**15 962**	**10.87%**	**220 344**
Machinery and Equipment	175 070	185 178	220 344	130 934	146 896	15 962	10.87%	220 344
Transport Assets	**523 266**	**533 823**	**583 269**	**378 239**	**388 846**	**10 607**	**2.73%**	**583 269**
Transport Assets	523 266	533 823	583 269	378 239	388 846	10 607	2.73%	583 269
Land	**23 896**	**23 198**	**–**	**–**	**–**	**–**		**–**
Land	23 896	23 198	–	–	–	–		–
Living resources	**36**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
Mature	36	–	–	–	–	–	-	–
Policing and Protection	*36*	–	–	–	–	–	-	–
Total Depreciation	**3 495 788**	**3 807 669**	**3 804 737**	**2 480 146**	**2 536 491**	**56 345**	**2.22%**	**3 804 737**

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description	2023/24	Budget Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	11 981 351	12 706 624	12 706 582	8 522 693	8 520 697	1 996	0.0%	12 706 582
Service charges	28 504 567	30 343 337	31 226 289	21 238 586	21 172 243	66 343	0.3%	31 222 517
Investment revenue	1 593 286	1 084 122	1 089 143	1 062 625	852 971	209 654	24.6%	1 088 545
Transfers and subsidies - Operational	6 719 779	6 919 169	7 044 702	4 606 972	4 813 372	(206 401)	-4.3%	7 042 474
Other own revenue	13 042 504	13 227 633	13 536 593	8 745 989	8 232 693	513 296	6.2%	13 733 783
Total Revenue (excluding capital transfers and contributions)	**61 841 487**	**64 280 886**	**65 603 310**	**44 176 865**	**43 591 976**	**584 888**	**1.3%**	**65 793 900**
Employee costs	17 201 030	19 414 337	19 315 833	12 082 300	12 392 797	(310 497)	-2.5%	19 233 017
Remuneration of Councillors	183 030	200 324	188 313	123 599	124 048	(449)	-0.4%	189 806
Depreciation and amortisation	3 436 476	3 849 499	3 830 937	2 514 172	2 554 902	(40 730)	-1.6%	3 820 937
Interest	829 972	1 214 301	1 089 467	573 282	663 028	(89 746)	-13.5%	1 089 240
Inventory consumed and bulk purchases	20 655 334	22 609 014	23 220 414	14 040 653	13 997 585	43 068	0.3%	23 199 264
Transfers and subsidies	326 622	317 832	380 406	196 449	238 619	(42 170)	-17.7%	380 406
Other expenditure	16 035 950	17 062 873	17 723 417	9 741 698	10 074 015	(332 317)	-3.3%	17 623 356
Total Expenditure	**58 668 412**	**64 668 180**	**65 748 786**	**39 272 153**	**40 044 994**	**(772 842)**	**-1.9%**	**65 536 025**
Surplus/(Deficit)	**3 173 075**	**(387 294)**	**(145 476)**	**4 904 712**	**3 546 982**	**1 357 730**	**38.3%**	**257 875**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 608 678	1 210 926	1 568 537	(357 612)	-22.8%	3 608 678
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**5 708 741**	**3 164 758**	**3 463 202**	**6 115 637**	**5 115 519**	**1 000 118**	**19.6%**	**3 866 553**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**5 708 741**	**3 164 758**	**3 463 202**	**6 115 637**	**5 115 519**	**1 000 118**	**19.6%**	**3 866 553**
Capital expenditure & funds sources								
Capital expenditure	**9 448 185**	**12 073 295**	**11 965 959**	**5 225 095**	**5 976 223**	**(751 128)**	**-12.6%**	**10 459 152**
Capital transfers recognised	2 579 517	3 552 052	3 608 678	1 210 926	1 590 286	(379 360)	-23.9%	2 885 118
Borrowing	2 544 486	7 279 730	7 112 039	3 416 626	3 680 468	(263 842)	-7.2%	6 381 964
Internally generated funds	**4 324 182**	**1 241 513**	**1 245 242**	**597 544**	**705 469**	**(107 925)**	**-15.3%**	**1 192 070**
Total sources of capital funds	**9 448 185**	**12 073 295**	**11 965 959**	**5 225 095**	**5 976 223**	**(751 128)**	**-12.6%**	**10 459 152**
Financial position								
Total current assets	21 912 957	24 372 994	26 196 280	21 306 825				26 196 280
Total non current assets	71 277 385	79 301 353	77 194 036	77 120 700				77 194 036
Total current liabilities	14 523 684	16 139 374	14 723 152	12 347 737				14 723 152
Total non current liabilities	10 400 797	19 702 419	17 270 212	12 690 448				17 270 212
Community wealth/Equity	**68 265 861**	**67 832 553**	**71 396 952**	**73 389 340**				**71 396 952**
Cash flows								
Net cash from (used) operating	7 990 082	6 507 537	7 037 691	7 748 870	6 773 653	(975 217)	-14.4%	7 037 691
Net cash from (used) investing	(8 076 617)	(10 154 865)	(9 908 347)	(5 829 289)	(6 627 483)	(798 194)	12.0%	(9 908 347)
Net cash from (used) financing	(688 229)	4 434 065	4 302 009	2 132 694	2 108 407	(24 287)	-1.2%	4 302 009
Cash/cash equivalents at the month/year end	**7 384 611**	**6 727 378**	**8 856 179**	**11 477 102**	**9 542 153**	**(1 934 949)**	**-20.3%**	**8 718 928**

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

Description R thousands	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	***19 723 798***	***19 732 604***	***19 946 780***	***13 735 558***	***13 411 926***	***323 631***	***2.4%***	***19 969 419***
Executive and council	1 985	376	376	976	251	725	289.3%	376
Finance and administration	19 721 799	19 732 225	19 946 401	13 734 589	13 411 673	322 916	2.4%	19 969 040
Internal audit	14	4	4	(7)	2	(9)	-379.2%	4
Community and public safety	***4 565 941***	***4 806 730***	***4 896 734***	***2 962 987***	***2 851 900***	***111 087***	***3.9%***	***5 141 116***
Community and social services	119 751	127 046	117 678	79 612	79 035	577	0.7%	117 518
Sport and recreation	90 127	104 567	120 915	68 520	89 148	(20 628)	-23.1%	201 268
Public safety	2 325 370	2 386 413	2 410 773	1 704 260	1 398 008	306 253	21.9%	2 575 623
Housing	1 631 603	1 724 218	1 829 212	874 852	1 036 054	(161 202)	-15.6%	1 829 212
Health	399 089	464 486	418 156	235 743	249 655	(13 912)	-5.6%	417 496
Economic and environmental services	***2 861 587***	***3 793 956***	***3 892 189***	***1 642 049***	***1 877 145***	***(235 097)***	***-12.5%***	***3 892 189***
Planning and development	638 856	667 869	665 749	452 469	438 433	14 036	3.2%	665 749
Road transport	2 151 393	3 079 634	3 174 508	1 152 556	1 408 633	(256 077)	-18.2%	3 174 508
Environmental protection	71 337	46 453	51 932	37 025	30 080	6 945	23.1%	51 932
Trading services	***36 832 630***	***39 135 941***	***40 046 504***	***26 706 775***	***26 718 531***	***(11 757)***	***0.0%***	***40 042 741***
Energy sources	20 480 288	21 926 297	22 635 982	15 602 242	15 501 083	101 159	0.7%	22 632 209
Water management	10 625 368	11 142 676	11 312 502	7 027 041	7 075 048	(48 007)	-0.7%	11 312 502
Waste water management	3 679 341	3 886 179	3 899 663	2 611 265	2 658 525	(47 261)	-1.8%	3 899 673
Waste management	2 047 633	2 180 788	2 198 357	1 466 227	1 483 875	(17 648)	-1.2%	2 198 357
Other	***393 197***	***363 707***	***429 780***	***340 422***	***301 011***	***39 412***	***13.1%***	***429 780***
Total Revenue - Functional	**64 377 153**	**67 832 938**	**69 211 988**	**45 387 790**	**45 160 513**	**227 277**	**0.5%**	**69 475 246**
Expenditure - Functional								
Governance and administration	***9 080 504***	***3 439 081***	***3 535 670***	***2 501 597***	***1 882 611***	***618 986***	***32.9%***	***3 501 982***
Executive and council	566 125	135 747	139 243	56 424	77 864	(21 439)	-27.5%	139 243
Finance and administration	8 449 721	3 299 818	3 391 773	2 445 181	1 801 616	643 565	35.7%	3 358 085
Internal audit	64 658	3 516	4 654	(8)	3 132	(3 139)	-100.3%	4 654
Community and public safety	***10 683 982***	***14 768 478***	***15 080 793***	***8 829 710***	***9 317 486***	***(487 776)***	***-5.2%***	***15 015 663***
Community and social services	1 074 303	1 834 301	1 824 619	1 087 036	1 163 422	(76 386)	-6.6%	1 782 184
Sport and recreation	1 510 172	2 276 101	2 254 130	1 442 005	1 470 118	(28 113)	-1.9%	2 290 910
Public safety	4 702 521	6 342 275	6 616 539	3 624 988	3 958 066	(333 078)	-8.4%	6 616 539
Housing	1 955 283	2 491 391	2 611 317	1 544 020	1 581 508	(37 488)	-2.4%	2 612 517
Health	1 441 703	1 824 410	1 774 188	1 131 661	1 144 373	(12 711)	-1.1%	1 713 513
Economic and environmental services	***6 434 930***	***7 597 918***	***7 481 495***	***4 550 092***	***4 495 525***	***54 567***	***1.2%***	***7 481 141***
Planning and development	1 717 619	2 142 996	2 112 242	1 240 926	1 282 781	(41 855)	-3.3%	2 111 888
Road transport	4 397 035	4 994 071	4 908 739	3 047 119	2 932 522	114 597	3.9%	4 908 739
Environmental protection	320 277	460 851	460 514	262 047	280 223	(18 176)	-6.5%	460 514
Trading services	***32 102 792***	***38 337 413***	***39 106 570***	***23 023 106***	***23 976 444***	***(953 338)***	***-4.0%***	***39 065 649***
Energy sources	18 743 653	21 372 789	21 846 388	13 572 082	13 554 794	17 289	0.1%	21 845 233
Water management	8 893 689	9 629 760	9 775 985	5 618 565	5 812 885	(194 319)	-3.3%	9 748 985
Waste water management	3 656 539	5 356 732	5 407 004	2 985 246	3 320 618	(335 372)	-10.1%	5 396 377
Waste management	808 910	1 978 132	2 077 192	847 212	1 288 147	(440 935)	-34.2%	2 075 054
Other	***383 824***	***530 635***	***572 763***	***402 424***	***391 788***	***10 636***	***2.7%***	***544 258***
Total Expenditure - Functional	**58 686 032**	**64 673 526**	**65 777 291**	**39 306 930**	**40 063 855**	**(756 926)**	**-1.9%**	**65 608 693**
Surplus/ (Deficit) for the year	**5 691 121**	**3 159 412**	**3 434 696**	**6 080 861**	**5 096 658**	**984 202**	**19.3%**	**3 866 553**

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

Vote Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Community Services & Health	955 096	1 008 920	974 199	570 027	592 847	(22 820)	-3.8%	972 660
Vote 2 - Corporate Services	104 867	78 364	79 111	55 794	51 522	4 272	8.3%	79 111
Vote 3 - Economic Growth	363 229	282 332	451 699	204 591	191 530	13 061	6.8%	451 699
Vote 4 - Energy	20 301 594	21 716 471	22 426 156	15 444 790	15 343 699	101 091	0.7%	22 422 383
Vote 5 - Finance	18 720 242	18 997 459	19 021 983	13 271 993	12 989 336	282 657	2.2%	19 029 747
Vote 6 - Future Planning & Resilience	64 581	69 439	71 180	36 257	36 174	82	0.2%	71 180
Vote 7 - Human Settlements	1 631 983	1 723 981	1 829 152	874 678	1 036 017	(161 339)	-15.6%	1 829 152
Vote 8 - Office of the City Manager	1 985	916	916	848	146	702	479.9%	916
Vote 9 - Safety & Security	2 370 217	2 446 022	2 460 755	1 741 790	1 436 144	305 646	21.3%	2 625 604
Vote 10 - Spatial Planning & Environment	640 754	679 653	684 102	474 144	452 938	21 207	4.7%	684 102
Vote 11 - Urban Mobility	2 274 998	3 091 210	3 211 247	1 152 864	1 420 154	(267 289)	-18.8%	3 211 247
Vote 12 - Urban Waste Management	2 092 894	2 202 793	2 216 158	1 497 756	1 491 159	6 597	0.4%	2 239 445
Vote 13 - Water & Sanitation	14 333 991	15 059 614	15 243 399	9 663 749	9 752 441	(88 692)	-0.9%	15 243 399
Vote 14 - Cape Town International Convention Centre	434 142	362 284	428 453	339 655	300 126	39 529	13.2%	428 453
Vote 15 - Cape Town Stadium	86 578	113 479	113 479	58 852	66 279	(7 428)	-11.2%	113 479
Total Revenue by Vote	**64 377 153**	**67 832 938**	**69 211 988**	**45 387 790**	**45 160 513**	**227 277**	**0.5%**	**69 402 578**
Expenditure by Vote								
Vote 1 - Community Services & Health	4 095 388	4 781 045	4 661 164	2 773 310	2 869 788	(96 478)	-3.4%	4 477 380
Vote 2 - Corporate Services	3 600 370	4 115 188	4 031 604	2 575 354	2 453 059	122 296	5.0%	4 031 604
Vote 3 - Economic Growth	645 128	719 081	751 930	441 994	458 982	(16 988)	-3.7%	751 930
Vote 4 - Energy	16 884 405	18 952 748	19 480 559	11 994 424	11 999 309	(4 885)	0.0%	19 480 818
Vote 5 - Finance	3 316 918	3 800 524	3 886 101	2 300 792	2 553 443	(252 651)	-9.9%	3 893 866
Vote 6 - Future Planning & Resilience	543 604	573 300	595 568	330 459	337 118	(6 658)	-2.0%	595 568
Vote 7 - Human Settlements	1 577 781	1 667 896	1 748 744	1 004 259	1 017 756	(13 497)	-1.3%	1 748 744
Vote 8 - Office of the City Manager	485 592	487 886	538 852	329 931	339 157	(9 226)	-2.7%	538 852
Vote 9 - Safety & Security	5 541 728	6 214 301	6 169 483	3 621 585	3 655 948	(34 363)	-0.9%	6 169 483
Vote 10 - Spatial Planning & Environment	1 447 695	1 681 414	1 670 903	973 504	1 000 879	(27 375)	-2.7%	1 670 903
Vote 11 - Urban Mobility	4 295 067	4 284 748	4 560 627	2 627 308	2 686 178	(58 871)	-2.2%	4 560 627
Vote 12 - Urban Waste Management	3 521 859	3 764 616	3 779 236	2 281 260	2 406 690	(125 430)	-5.2%	3 779 236
Vote 13 - Water & Sanitation	12 374 551	13 160 998	13 392 824	7 693 614	7 940 774	(247 160)	-3.1%	13 355 824
Vote 14 - Cape Town International Convention Centre	263 511	356 297	396 217	300 304	278 797	21 508	7.7%	367 712
Vote 15 - Cape Town Stadium	92 434	113 479	113 479	58 852	65 979	(7 128)	-10.8%	113 479
Total Expenditure by Vote	**58 686 032**	**64 673 521**	**65 777 291**	**39 306 950**	**40 063 855**	**(756 906)**	**-1.9%**	**65 536 025**
Surplus/ (Deficit) for the year	**5 691 121**	**3 159 417**	**3 434 697**	**6 080 841**	**5 096 658**	**984 182**	**19.3%**	**3 866 553**

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

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Service charges - Electricity	19 900 057	21 283 722	21 994 676	15 169 980	15 051 817	118 163	0.8%	21 990 904
Service charges - Water	4 839 041	4 995 557	5 094 228	3 366 281	3 381 992	(15 710)	-0.5%	5 094 228
Service charges - Waste Water Management	2 416 264	2 547 558	2 587 547	1 712 826	1 733 406	(20 580)	-1.2%	2 587 547
Service charges - Waste management	1 349 205	1 516 500	1 549 837	989 498	1 005 028	(15 530)	-1.5%	1 549 837
Sale of Goods and Rendering of Services	709 653	675 155	661 418	533 305	451 195	82 109	18.2%	653 635
Agency services	278 170	295 891	295 891	195 366	197 261	(1 895)	-1.0%	295 891
Interest	–	–	–	–	–	–	-	598
Interest earned from Receivables	324 025	317 698	324 270	239 592	214 947	24 645	11.5%	324 302
Interest from Current and Non Current Assets	1 593 286	1 084 122	1 089 143	1 062 625	852 971	209 654	24.6%	1 088 545
Dividends	–	–	–	–	–	–	-	–
Rent on Land	–	–	–	–	–	–	-	–
Rental from Fixed Assets	673 605	673 045	708 994	517 859	502 627	15 232	3.0%	708 994
Licence and permits	543	196	196	1 101	131	970	741.6%	34 958
Operational Revenue	707 377	594 600	646 784	447 381	424 478	22 902	5.4%	662 558
Non-Exchange Revenue								
Property rates	11 981 351	12 706 624	12 706 582	8 522 693	8 520 697	1 996	0.0%	12 706 582
Surcharges and Taxes	365 452	429 894	431 181	293 575	287 368	6 207	2.2%	431 181
Fines, penalties and forfeits	1 910 359	1 888 192	1 916 612	1 396 385	1 083 421	312 963	28.9%	2 080 845
Licence and permits	49 785	56 610	48 135	30 719	32 680	(1 961)	-6.0%	14 481
Transfers and subsidies - Operational	6 719 779	6 919 169	7 044 702	4 606 972	4 813 372	(206 401)	-4.3%	7 042 474
Interest	137 912	94 426	94 426	95 016	62 950	32 065	50.9%	94 426
Fuel Levy	2 639 290	2 749 549	2 749 549	1 833 032	1 833 032	–	-	2 749 549
Operational Revenue	–	–	–	–	–	–	-	–
Gains on disposal of Assets	152 916	59 079	198 080	38 046	4 940	33 106	670.2%	221 308
Other Gains	5 093 415	5 393 297	5 461 056	3 124 614	3 137 663	(13 049)	-0.4%	5 461 056
Discontinued Operations	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**61 841 487**	**64 280 886**	**65 603 310**	**44 176 865**	**43 591 976**	**584 888**	**1.3%**	**65 793 900**
Expenditure By Type								
Employee related costs	17 201 030	19 414 337	19 315 833	12 082 300	12 392 797	(310 497)	-2.5%	19 233 017
Remuneration of councillors	183 030	200 324	188 313	123 599	124 048	(449)	-0.4%	189 806
Bulk purchases - electricity	13 941 386	15 472 230	15 974 700	9 893 105	9 771 617	121 487	1.2%	15 974 700
Inventory consumed	6 713 948	7 136 784	7 245 714	4 147 548	4 225 968	(78 420)	-1.9%	7 224 564
Debt impairment	646 452	2 856 164	2 823 023	1 263 901	1 723 970	(460 069)	-26.7%	2 596 508
Depreciation and amortisation	3 436 476	3 849 499	3 830 937	2 514 172	2 554 902	(40 730)	-1.6%	3 820 937
Interest	829 972	1 214 301	1 089 467	573 282	663 028	(89 746)	-13.5%	1 089 240
Contracted services	9 604 653	9 879 651	10 455 119	5 420 746	5 665 037	(244 291)	-4.3%	10 379 430
Transfers and subsidies	326 622	317 832	380 406	196 449	238 619	(42 170)	-17.7%	380 406
Irrecoverable debts written off	2 223 825	188 482	242 379	572 049	111 255	460 793	414.2%	471 093
Operational costs	3 168 773	3 572 424	3 752 956	2 262 841	2 332 406	(69 565)	-3.0%	3 723 371
Losses on Disposal of Assets	11 944	2 244	2 630	6 411	1 253	5 158	411.8%	5 645
Other Losses	380 302	563 908	447 309	215 751	240 095	(24 343)	-10.1%	447 309
Total Expenditure	**58 668 412**	**64 668 180**	**65 748 786**	**39 272 153**	**40 044 994**	**(772 842)**	**-1.9%**	**65 536 025**
Surplus/(Deficit)	**3 173 075**	**(387 294)**	**(145 476)**	**4 904 712**	**3 546 982**	**1 357 730**	**38.3%**	**257 875**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 608 678	1 210 926	1 568 537	(357 612)	-22.8%	3 608 678
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**5 708 741**	**3 164 758**	**3 463 202**	**6 115 637**	**5 115 519**			**3 866 553**
Income Tax	(46 425)	3 094	16 400	20 020	10 851			16 400
Surplus/(Deficit) after income tax	**5 755 166**	**3 161 664**	**3 446 802**	**6 095 618**	**5 104 668**			**3 850 153**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities	64 045	(2 248)	(12 105)	(14 777)	8 009			2 343
Surplus/(Deficit) attributable to municipality	**5 819 211**	**3 159 416**	**3 434 696**	**6 080 841**	**5 112 677**			**3 852 496**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions	–	–	–	–	–			–
Surplus/ (Deficit) for the year	**5 819 211**	**3 159 416**	**3 434 696**	**6 080 841**	**5 112 677**			**3 852 496**

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

Vote Description	2023/24	Budget Year 2024/25						
R thousands	Audited 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	368 443	329 440	347 776	142 787	206 980	(64 193)	-31.0%	334 913
Vote 2 - Corporate Services	642 157	436 312	436 614	309 654	337 356	(27 702)	-8.2%	432 039
Vote 3 - Economic Growth	77 007	111 730	127 449	34 338	51 108	(16 770)	-32.8%	126 969
Vote 4 - Energy	1 109 601	1 233 595	1 218 502	566 323	663 641	(97 319)	-14.7%	1 195 631
Vote 5 - Finance	64 131	70 627	77 873	41 138	48 328	(7 191)	-14.9%	77 833
Vote 6 - Future Planning & Resilience	19 973	17 909	26 405	11 857	12 709	(852)	-6.7%	26 264
Vote 7 - Human Settlements	959 185	982 278	1 078 801	483 332	582 523	(99 191)	-17.0%	1 071 007
Vote 8 - Office of the City Manager	6 322	3 196	6 211	1 525	3 156	(1 632)	-51.7%	6 161
Vote 9 - Safety & Security	444 375	483 669	472 532	322 108	322 342	(234)	-0.1%	470 733
Vote 10 - Spatial Planning & Environment	252 541	390 286	301 989	117 244	131 107	(13 863)	-10.6%	301 886
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 631 633	744 333	1 058 590	(314 257)	-29.7%	1 969 102
Vote 12 - Urban Waste Management	592 417	300 619	416 696	250 866	267 161	(16 294)	-6.1%	392 269
Vote 13 - Water & Sanitation	3 315 859	5 093 382	4 765 805	2 176 555	2 257 432	(80 877)	-3.6%	3 996 670
Vote 14 - Cape Town International Convention Centre	43 829	52 662	57 674	23 037	33 790	(10 753)	-31.82%	57 674
Vote 15 - Cape Town Stadium	–	–	–	–	–	–	-	–
Total Capital Multi-year expenditure	**9 448 185**	**12 073 295**	**11 965 959**	**5 225 095**	**5 976 223**	**(751 128)**	**-12.6%**	**10 459 152**
Capital Expenditure - Functional Classification								
Governance and administration	**1 680 541**	**1 153 934**	**1 219 973**	**744 878**	**796 602**	**(51 724)**	**-6.5%**	**1 193 434**
Executive and council	1 373	2 500	1 848	984	1 714	(730)	-42.6%	1 770
Finance and administration	1 674 347	1 151 355	1 218 043	743 812	794 805	(50 994)	-6.4%	1 191 582
Internal audit	4 821	79	82	82	82	(0)	0.0%	82
Community and public safety	**1 509 117**	**1 543 209**	**1 652 777**	**749 873**	**925 409**	**(175 536)**	**-19.0%**	**1 635 794**
Community and social services	67 909	116 977	105 073	47 503	55 286	(7 783)	-14.1%	98 489
Sport and recreation	238 551	192 630	238 657	112 827	161 014	(48 187)	-29.9%	235 753
Public safety	291 163	198 642	195 299	97 136	105 785	(8 649)	-8.2%	195 020
Housing	889 174	976 831	1 072 406	477 919	577 743	(99 824)	-17.3%	1 065 213
Health	22 319	58 130	41 342	14 488	25 580	(11 092)	-43.4%	41 320
Economic and environmental services	**1 725 474**	**3 197 899**	**3 188 719**	**1 034 211**	**1 373 196**	**(338 985)**	**-24.7%**	**2 519 026**
Planning and development	151 794	225 399	203 595	47 226	65 136	(17 910)	-27.5%	203 453
Road transport	1 426 792	2 716 756	2 782 704	901 545	1 213 026	(311 482)	-25.7%	2 113 154
Environmental protection	146 888	255 744	202 420	85 440	95 034	(9 593)	-10.1%	202 419
Trading services	**4 488 683**	**6 124 868**	**5 845 901**	**2 672 786**	**2 846 368**	**(173 583)**	**-6.1%**	**5 052 308**
Energy sources	1 106 808	1 206 454	1 205 459	563 465	660 616	(97 151)	-14.7%	1 182 589
Water management	856 980	1 227 340	1 214 659	562 644	551 682	10 962	2.0%	1 105 783
Waste water management	2 212 393	3 587 992	3 244 532	1 451 010	1 529 029	(78 019)	-5.1%	2 601 112
Waste management	312 502	103 082	181 251	95 666	105 041	(9 375)	-8.9%	162 824
Other	**44 370**	**53 385**	**58 590**	**23 348**	**34 648**	**(11 300)**	**-32.6%**	**58 590**
Total Capital Expenditure - Functional Classification	**9 448 185**	**12 073 295**	**11 965 959**	**5 225 095**	**5 976 223**	**(751 128)**	**-12.6%**	**10 459 152**
Funded by:								
National Government	2 482 270	3 395 118	3 485 069	1 170 104	1 547 239	(377 136)	-24.4%	2 768 009
Provincial Government	31 115	23 549	20 810	4 175	5 970	(1 795)	-30.1%	14 310
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	66 132	133 385	102 799	36 647	37 076	(430)	-1.2%	102 799
Transfers recognised - capital	**2 579 517**	**3 552 052**	**3 608 678**	**1 210 926**	**1 590 286**	**(379 360)**	**-23.9%**	**2 885 118**
Borrowing	2 544 486	7 279 730	7 112 039	3 416 626	3 680 468	(263 842)	-7.2%	6 381 964
Internally generated funds	4 324 182	1 241 513	1 245 242	597 544	705 469	(107 925)	-15.3%	1 192 070
Total Capital Funding	**9 448 185**	**12 073 295**	**11 965 959**	**5 225 095**	**5 976 223**	**(751 128)**	**-12.6%**	**10 459 152**

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	12 705 770	13 871 352	15 976 195	12 873 528	15 976 195
Trade and other receivables from exchange transactions	4 945 727	3 881 059	3 478 119	4 824 147	3 478 119
Receivables from non-exchange transactions	3 148 045	5 542 519	5 553 670	3 083 294	5 553 670
Current portion of non-current receivables	6 011	4 785	5 812	4 032	5 812
Inventory	480 354	542 914	506 483	519 830	506 483
VAT	627 049	530 366	676 001	1 994	676 001
Other current assets	–	–	–	–	–
Total current assets	**21 912 957**	**24 372 994**	**26 196 280**	**21 306 825**	**26 196 280**
Non current assets					
Investments	4 223 415	2 293 465	2 036 144	7 376 097	2 036 144
Investment property	574 393	572 720	572 722	574 393	572 722
Property, plant and equipment	65 280 873	75 425 052	73 534 055	67 991 797	73 534 055
Biological assets	–	–	–	–	–
Living and non-living resources	510	1 565	1 133	510	1 133
Heritage assets	10 340	10 268	11 184	10 340	11 184
Intangible assets	835 011	742 187	705 520	835 011	705 520
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	196 582	162 321	193 417	196 312	193 417
Other non-current assets	156 261	93 775	139 861	136 241	139 861
Total non current assets	**71 277 385**	**79 301 353**	**77 194 036**	**77 120 700**	**77 194 036**
TOTAL ASSETS	**93 190 342**	**103 674 347**	**103 390 316**	**98 427 525**	**103 390 316**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	2 603 526	1 188 362	999 769	2 603 526	999 769
Consumer deposits	497 424	544 247	522 719	576 633	522 719
Trade and other payables from exchange transactions	8 302 740	11 414 080	10 054 259	3 504 689	10 054 259
Trade and other payables from non-exchange transactions	841 996	676 155	833 187	3 433 423	833 187
Provision	1 853 019	1 880 921	1 912 732	1 834 316	1 912 732
VAT	424 979	435 610	400 486	395 149	400 486
Other current liabilities	–	–	–	–	–
Total current liabilities	**14 523 684**	**16 139 374**	**14 723 152**	**12 347 737**	**14 723 152**
Non current liabilities					
Financial liabilities	4 093 807	12 389 446	9 957 565	6 383 535	9 957 565
Provision	6 306 990	7 312 973	7 312 647	6 306 913	7 312 647
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	**10 400 797**	**19 702 419**	**17 270 212**	**12 690 448**	**17 270 212**
TOTAL LIABILITIES	**24 924 481**	**35 841 793**	**31 993 364**	**25 038 185**	**31 993 364**
NET ASSETS	**68 265 861**	**67 832 553**	**71 396 952**	**73 389 340**	**71 396 952**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	62 262 098	61 877 697	65 279 758	67 827 618	65 279 758
Reserves and funds	6 003 764	5 954 857	6 117 194	5 561 723	6 117 194
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**68 265 861**	**67 832 553**	**71 396 952**	**73 389 340**	**71 396 952**

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 306 132	12 733 327	12 734 534	8 877 710	8 885 385	(7 675)	-0.1%	12 734 534
Service charges	27 272 686	29 426 543	30 288 779	20 692 820	20 497 075	195 745	1.0%	30 288 779
Other revenue	5 330 145	5 208 705	5 303 432	5 320 765	4 745 045	575 720	12.1%	5 303 432
Transfers and Subsidies - Operational	6 548 501	6 919 169	7 044 702	5 217 799	5 635 763	(417 964)	-7.4%	7 044 702
Transfers and Subsidies - Capital	2 259 362	3 552 052	3 608 678	3 010 829	3 203 048	(192 219)	-6.0%	3 608 678
Interest	2 006 729	1 083 910	1 088 545	1 074 414	948 308	126 106	13.3%	1 088 545
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(47 000 169)	(50 843 225)	(51 546 174)	(36 043 959)	(36 649 126)	(605 166)	1.7%	(51 546 174)
Interest	(733 304)	(1 257 237)	(1 108 841)	(395 556)	(396 593)	(1 037)	0.3%	(1 108 841)
Transfers and Subsidies	–	(315 708)	(375 964)	(5 950)	(95 252)	(89 302)	93.8%	(375 964)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**7 990 082**	**6 507 537**	**7 037 691**	**7 748 870**	**6 773 653**	**(975 217)**	**-14.4%**	**7 037 691**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	186 319	59 079	198 080	–	–	–	-	198 080
Decrease (increase) in non-current receivables	1 013	14	195	–	–	–	-	195
Decrease (increase) in non-current investments	616 688	1 859 336	1 859 336	–	–	–	-	1 859 336
Payments								
Capital assets	(8 880 637)	(12 073 295)	(11 965 959)	(5 829 289)	(6 627 483)	(798 194)	12.0%	(11 965 959)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(8 076 617)**	**(10 154 865)**	**(9 908 347)**	**(5 829 289)**	**(6 627 483)**	**(798 194)**	**12.0%**	**(9 908 347)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	1 000 000	7 279 730	7 112 039	2 472 000	2 472 000	–	-	7 112 039
Increase (decrease) in consumer deposits	15 317	23 564	10 923	20 308	(3 979)	24 287	-610.4%	10 923
Payments								
Repayment of borrowing	(1 703 546)	(2 869 228)	(2 820 952)	(359 614)	(359 614)	–	-	(2 820 952)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(688 229)**	**4 434 065**	**4 302 009**	**2 132 694**	**2 108 407**	**(24 287)**	**-1.2%**	**4 302 009**
NET INCREASE/ (DECREASE) IN CASH HELD	**(774 764)**	**786 738**	**1 431 353**	**4 052 276**	**2 254 577**			**1 431 353**
Cash/cash equivalents at beginning:	8 159 376	5 940 640	7 424 826	7 424 826	7 287 575			7 287 575
Cash/cash equivalents at month/year end:	7 384 611	6 727 378	8 856 179	11 477 102	9 542 153			8 718 928

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

Executive Summary

The company hosted 228 events and reflects a surplus of R54,1 million for the year-to-date.

Table F1 Monthly Budget Statement Summary

Description	2023/24	Current Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Investment revenue	12 815	12 000	16 933	12 942	11 416	1 526	13.4%	16 933
Transfers recognised - operational	–	–	–	–	–	–	-	–
Other own revenue	387 718	350 284	411 520	326 713	288 710	38 003	13.2%	411 520
Total Revenue (excluding capital transfers and contributions)	**400 533**	**362 284**	**428 453**	**339 655**	**300 126**	**39 529**	**13.2%**	**428 453**
Employee costs	90 469	97 671	102 456	66 240	66 588	(347)	-0.5%	102 456
Remuneration of Board Members	744	913	889	443	447	(4)	-1.0%	889
Depreciation and asset impairment	(58 106)	42 069	26 440	33 896	33 996	(100)	-0.3%	26 440
Interest	–	–	–	–	–	–	-	–
Inventory consumed and bulk purchases	59 270	51 489	62 994	44 309	40 028	4 281	10.7%	62 994
Transfers and grants	2 969	2 124	2 969	1 980	1 980	–	-	2 969
Other expenditure	150 546	156 689	171 963	118 640	116 898	1 742	1.5%	171 963
Total Expenditure	**245 892**	**350 954**	**367 712**	**265 508**	**259 936**	**5 572**	**2.1%**	**367 712**
Surplus/(Deficit)	**154 642**	**11 330**	**60 741**	**74 148**	**40 190**	**33 958**	**84.5%**	**60 741**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (in-kind)	33 609	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	**188 251**	**11 330**	**60 741**	**74 148**	**40 190**	**33 958**	**84.5%**	**60 741**
Income Tax	(54 488)	3 094	16 400	20 020	10 851	9 169	84.5%	16 400
Surplus/ (Deficit) for the year	**242 739**	**8 236**	**44 341**	**54 128**	**29 339**	**24 789**	**84.5%**	**44 341**
Capital expenditure & funds sources								
Capital expenditure	**43 829**	**52 662**	**57 674**	**23 037**	**33 790**	**(10 753)**	**-31.8%**	**57 674**
Transfers recognised - capital	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	43 829	52 662	57 674	23 037	33 790	(10 753)	-31.8%	57 674
Total sources of capital funds	43 829	52 662	57 674	23 037	33 790	(10 753)	-31.8%	57 674
Financial position								
Total current assets	180 167	165 019	232 582	303 185				232 582
Total non current assets	905 517	705 322	906 086	874 638				906 086
Total current liabilities	93 456	101 955	102 215	131 544				102 215
Total non current liabilities	486	371	371	410				371
Community wealth/Equity	991 741	768 015	1 036 083	1 045 869				1 036 083
Cash flows								
Net cash from (used) operating	94 271	66 174	152 675	138 621	115 049	23 572	20.5%	152 675
Net cash from (used) investing	(43 829)	(52 662)	(57 674)	(23 037)	(33 790)	10 753	-31.8%	(57 674)
Net cash from (used) financing	–	–	(11 957)	20 308	(3 979)	24 287	-610.4%	(11 957)
Cash/cash equivalents at the year end	**152 101**	**142 998**	**212 530**	**287 993**	**206 765**	**81 227**	**39.3%**	**212 530**

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

Description R thousands	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	24 018	22 771	23 225	14 447	14 637	(190)	-1.3%	23 225
Agency services	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Interest earned from Receivables	–	–	–	–	–	–	-	–
Interest earned from Current and Non Current Assets	12 815	12 000	16 933	12 942	11 416	1 526	13.4%	16 933
Dividends	–	–	–	–	–	–	-	–
Rent on Land	–	–	–	–	–	–	-	–
Rental from Fixed Assets	177 282	167 022	183 668	151 238	136 124	15 114	11.1%	183 668
Licence and permits	–	–	–	–	–	–	-	–
Operational Revenue	186 418	160 491	204 627	161 028	137 949	23 079	16.7%	204 627
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	–	–	–	–	–	–	-	–
Other Gains	–	–	–	–	–	–	-	–
Discontinued Operations	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**400 533**	**362 284**	**428 453**	**339 655**	**300 126**	**39 529**	**13.2%**	**428 453**
Expenditure By Type								
Employee related costs	90 469	97 671	102 456	66 240	66 588	(347)	-0.5%	102 456
Remuneration of board members	744	913	889	443	447	(4)	-1.0%	889
Bulk purchases - electricity	–	–	–	–	–	–	-	–
Inventory consumed	59 270	51 489	62 994	44 309	40 028	4 281	10.7%	62 994
Debt impairment	1 207	240	240	–	120	(120)	-100.0%	240
Depreciation and asset impairment	(59 313)	41 829	26 200	33 896	33 875	21	0.1%	26 200
Interest	–	–	–	–	–	–	-	–
Contracted services	70 399	72 031	77 029	53 795	51 045	2 750	5.4%	77 029
Transfers and subsidies	2 969	2 124	2 969	1 980	1 980	–	-	2 969
Irrecoverable debts written off	–	–	–	–	–	–	-	–
Operational costs	80 078	84 658	94 923	64 831	65 842	(1 011)	-1.5%	94 923
Losses on disposal of Assets	216	–	–	–	–	–	-	–
Other Losses	(146)	–	11	14	11	3	28.0%	11
Total Expenditure	**245 892**	**350 954**	**367 712**	**265 508**	**259 936**	**5 572**	**2.1%**	**367 712**
Surplus/(Deficit)	**154 642**	**11 330**	**60 741**	**74 148**	**40 190**	**33 958**	**84.5%**	**60 741**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (in-kind)	33 609	–	–	–	–	–	-	–
Surplus/(Deficit) before taxation	**188 251**	**11 330**	**60 741**	**74 148**	**40 190**	**33 958**	**84.5%**	**60 741**
Income Tax	(54 488)	3 094	16 400	20 020	10 851	9 169	84.5%	16 400
Surplus/(Deficit) for the year	**242 739**	**8 236**	**44 341**	**54 128**	**29 339**	**24 789**		**44 341**

Table F3 Monthly Budget Statement – Capital expenditure

Description	2023/24	Current Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class								
Other assets	**26 922**	**29 805**	**34 417**	**6 324**	**17 884**	**(11 560)**	**-64.6%**	**34 417**
Operational Buildings	26 922	29 805	34 417	6 324	17 884	(11 560)	-64.6%	34 417
Municipal Offices	26 922	29 805	34 417	6 324	17 884	(11 560)	-64.6%	34 417
Computer Equipment	**9 527**	**12 926**	**13 326**	**4 730**	**7 769**	**(3 039)**	**-39.1%**	**13 326**
Computer Equipment	9 527	12 926	13 326	4 730	7 769	(3 039)	-39.1%	13 326
Furniture and Office Equipment	**6 373**	**5 136**	**5 136**	**6 513**	**4 096**	**2 417**	**59.0%**	**5 136**
Furniture and Office Equipment	6 373	5 136	5 136	6 513	4 096	2 417	59.0%	5 136
Machinery and Equipment	**1 008**	**4 795**	**4 795**	**5 471**	**4 041**	**1 430**	**35.4%**	**4 795**
Machinery and Equipment	1 008	4 795	4 795	5 471	4 041	1 430	35.4%	4 795
Total Capital Expenditure	**43 829**	**52 662**	**57 674**	**23 037**	**33 790**	**(10 753)**	**-31.8%**	**57 674**
Funded by:								
National Government	–	–	–	–	–	–	-	–
Provincial Government	–	–	–	–	–	–	-	–
Parent Municipality	–	–	–	–	–	–	-	–
District Municipality	–	–	–	–	–	–	-	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	–	–	–	–	–		**–**
Internally generated funds	43 829	52 662	57 674	23 037	33 790	(10 753)	-31.8%	57 674
Total Capital Funding	**43 829**	**52 662**	**57 674**	**23 037**	**33 790**	**(10 753)**	**-31.8%**	**57 674**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2023/24	Current Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	152 101	142 998	212 530	287 993	212 530
Trade and other receivables from exchange transactions	–	–	–	–	–
Receivables from non-exchange transactions	22 391	16 892	14 215	10 291	14 215
Current portion of non-current receivables	2 969	2 124	2 969	990	2 969
Inventory	2 706	3 006	2 868	3 911	2 868
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	**180 167**	**165 019**	**232 582**	**303 185**	**232 582**
Non current assets					
Investments	–	-	-	–	-
Investment property	–	–	–	–	–
Property, plant and equipment	552 907	449 240	572 846	542 048	572 846
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	196 349	162 307	193 380	196 349	193 380
Other non-current assets	156 261	93 775	139 861	136 241	139 861
Total non current assets	**905 517**	**705 322**	**906 086**	**874 638**	**906 086**
TOTAL ASSETS	**1 085 684**	**870 341**	**1 138 669**	**1 177 823**	**1 138 669**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	42 374	56 746	44 789	62 683	44 789
Trade and other payables from exchange transactions	43 247	37 685	48 759	63 604	48 759
Trade and other payables from non-exchange transactions	–	–	–	–	–
Provision	7 835	7 524	8 666	5 257	8 666
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	**93 456**	**101 955**	**102 215**	**131 544**	**102 215**
Non current liabilities					
Financial liabilities					
Provision	486	371	371	410	371
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	**486**	**371**	**371**	**410**	**371**
TOTAL LIABILITIES	**93 942**	**102 326**	**102 586**	**131 953**	**102 586**
NET ASSETS	**991 741**	**768 015**	**1 036 083**	**1 045 869**	**1 036 083**
COMMUNITY WEALTH/EQUITY	**–**	**–**	**–**	**–**	**–**
Accumulated Surplus/(Deficit)	(336 686)	(560 413)	(292 345)	(282 558)	(292 345)
Reserves	1 328 428	1 328 428	1 328 428	1 328 428	1 328 428
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**991 741**	**768 015**	**1 036 083**	**1 045 869**	**1 036 083**

Table F5 Monthly Budget Statement – Cash Flow

Description R thousands	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	371 052	350 284	411 520	326 713	288 710	38 003	13.2%	411 520
Transfers and Subsidies - Operational	–	–	–	–	–	–	-	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	12 349	12 000	16 933	12 942	11 416	1 526	13.4%	16 933
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(289 130)	(296 110)	(275 778)	(201 035)	(185 077)	(15 958)	8.6%	(275 778)
Interest	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Subsidies	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**94 271**	**66 174**	**152 675**	**138 621**	**115 049**	**23 572**	**20.5%**	**152 675**
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	(43 829)	(52 662)	(57 674)	(23 037)	(33 790)	10 753	-31.8%	(57 674)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(43 829)**	**(52 662)**	**(57 674)**	**(23 037)**	**(33 790)**	**10 753**	**-31.8%**	**(57 674)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	–	–	(11 957)	20 308	(3 979)	24 287	-610.4%	(11 957)
Payments								
Repayment of borrowing	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**(11 957)**	**20 308**	**(3 979)**	**24 287**	**-610.4%**	**(11 957)**
NET INCREASE/ (DECREASE) IN CASH HELD	**50 442**	**13 513**	**83 045**	**135 892**	**77 280**	**58 612**	**75.8%**	**83 045**
Cash/cash equivalents at the beginning of year	101 659	129 485	129 485	152 101	129 485	22 616	17.5%	129 485
Cash/cash equivalents at the end of year	152 101	142 998	212 530	287 993	206 765	81 227	39.3%	212 530

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
Revenue items			
Interest earned - external investments	1 526	The variance is due to the favourable cash balances as a result of the increase in events/revenue, timing of capital projects paid, the investment of surplus funds, and favourable interest rates.	None Required. Budget to be achieved at 30 June 2025.
Sale of Goods and Rendering of Services	(190)	The variance is directly linked to a decrease in monthly parkers' parking revenue.	None Required. Budget to be achieved at 30 June 2025.
Rental from Fixed Assets	15 114	The variance in rental income is as a result of the higher yielding events held to date including international events.	None Required. Budget to be achieved at 30 June 2025.
Operational Revenue	23 079	The variance is due to an increase in larger high yielding events resulting in an increase in revenue from sub-contracted services, and food and beverage (F&B) revenue.	None Required. Budget to be achieved at 30 June 2025.
Expenditure items			
Employee related costs	(347)	The negative variance is related to training conducted during none event days.	None Required. Budget to be achieved at 30 June 2025.
Inventory consumed	4 281	The variance reflects in other materials and is directly linked to an increase in F&B revenue resulting in an increase in the purchase of F&B stock.	None Required. Budget to be achieved at 30 June 2025.
Contracted services	2 750	The variance is directly linked to an increase in F&B revenue generating activities resulting in more labour broker staff (waiters) needed to support events.	None Required. Budget to be achieved at 30 June 2025.
Operational costs	(1 011)	The variance is directly linked to a decrease in operational costs incurred during the period.	None Required. Budget to be achieved at 30 June 2025.
Cash flow items			
Interest	1 526	The variance is due to higher cash resources invested and an increase in the interest rate over the period.	None Required. Budget to be achieved at 30 June 2025.
Suppliers and employees	(15 958)	The variance is due to timing differences between when the supplier expenditure was incured and the cash flow projections.	None Required. Budget to be achieved at 30 June 2025.
Capital assets	10 753	Due to timing of capital spend as at 28 February 2025.	None Required. Budget to be achieved at 30 June 2025.
Increase (decrease) in consumer deposits	24 287	The variance is due to an increase in consumer deposits for events.	None Required. Budget to be achieved at 30 June 2025.
Capital Expenditure items			
Computer Equipment	(3 039)	Due to timing of capital spend as at 28 February 2025.	None Required. Budget to be achieved at 30 June 2025.
Furniture and Office Equipment	2 417	Due to timing of capital spend as at 28 February 2025.	None Required. Budget to be achieved at 30 June 2025.
Machinery and Equipment	1 430	Due to timing of capital spend as at 28 February 2025.	None Required. Budget to be achieved at 30 June 2025.
Municipal Offices	(11 560)	Due to timing of capital spend as at 28 February 2025.	None Required. Budget to be achieved at 30 June 2025.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2023/24	Current Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating	Interest & Depreciation /Operating Expenditure	(24.1%)	11.9%	7.1%	11.1%	12.8%
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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	192.8%	161.9%	227.5%	230.5%	227.5%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	192.8%	161.9%	227.5%	230.5%	227.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	162.8%	140.3%	207.9%	218.9%	207.9%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	55.4%	50.0%	49.1%	280.2%	62.0%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	22.6%	27.0%	23.9%	19.5%	23.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(14.8%)	11.5%	6.1%	5.9%	10.0%

Table SF3 Entity Aged debtors

Detail	Current Year 2024/25										
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
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	10 142	301	1 383	–	–	2 675	–	–	14 501	2 675	–
Total By Income Source	**10 142**	**301**	**1 383**	**–**	**–**	**2 675**	**–**	**–**	**14 501**	**2 675**	**–**
2022/23 - totals only											
Debtors Age Analysis By Customer Group	–	–	–	–	–	–	–	–	–	–	
Organs of State	–	–	–	–	–	–	–	–	–	–	
Commercial	–	–	–	–	–	–	–	–	–	–	
Households	–	–	–	–	–	–		–	–	–	
Other	10 142	301	1 383	–	–	2 675	–	–	14 501	2 675	
Total By Customer Group	**10 142**	**301**	**1 383**	**–**	**–**	**2 675**	**–**	**–**	**14 501**	**2 675**	

Table SF4 Entity Aged creditors

Detail R thousands	Current Year 2024/25 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type									
Bulk Electricity	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–
Trade Creditors	–	–	–	–	–	–	–	–	–
Auditor General	–	–	–	–	–	–	–	–	–
Other	40 652	–	–	–	–	–	–	–	40 652
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	**40 652**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**40 652**

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Cash	-	197	-	–	5	202
ABSA Bank - Current - 4072900553	-	20	0	(11)	–	9
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	8.03	54 981	375	(1 500)	14 000	67 856
Investec Bank - (462097) 1008645	8.02	9 219	63	(2 000)	13 500	20 782
Nedgroup Money Market - (800167964) - 8319631	7.97	51 050	354	–	–	51 405
ABSA Bank - CTICC Money Market - 9316676360	8.15	67 670	472	(1 500)	15 500	82 142
Nedgroup Corp Money Market - (800167964) 8292731	8.08	49 112	328	–	10 000	59 440
Nedbank - CTICC Main Current - 1151569623	-	1 584	8	–	4 099	5 691
Nedbank - CTICC Merchant Services - 11515696658	-	440	–	(85)	–	355
Nedbank - CTICC Payroll - 1151569666	-	81	–	–	19	100
Nedbank - CTICC East - 1151569674	-	1	–	–	0	1
Nedbank - CTICC E-Commerce - 1151569682	-	0	–	(0)	–	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	7.25	8 092	67	(8 150)	–	9
Total investments		**242 448**	**1 669**	**(13 247)**	**57 123**	**287 993**

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Remuneration</u>								
Board Members of Entities								
Board Fees	744	913	889	443	447	(4)	-1.0%	889
Sub Total - Board Members of Entities	**744**	**913**	**889**	**443**	**447**	**(4)**	**-1.0%**	**889**
% increase		**22.7%**	**19.5%**					**19.5%**
Senior Managers of Entities								
Basic Salaries and Wages	11 461	12 292	12 292	8 195	8 195	–	-	12 292
Sub Total - Senior Managers of Entities	**11 461**	**12 292**	**12 292**	**8 195**	**8 195**	**–**	**-**	**12 292**
% increase		**7.2%**	**7.2%**					**7.2%**
Other Staff of Entities								
Basic Salaries and Wages	79 008	85 379	90 165	58 046	58 393	(347)	-0.6%	90 165
Sub Total - Other Staff of Entities	**79 008**	**85 379**	**90 165**	**58 046**	**58 393**	**(347)**	**-0.6%**	**90 165**
% increase		**8.1%**	**14.1%**					**14.1%**
Total Municipal Entities remuneration	**91 213**	**98 583**	**103 345**	**66 683**	**67 035**	**(352)**	**-0.5%**	**103 345**
Unpaid salary, allowances & benefits in arrears:	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**

Table SF7 Entity monthly actuals & revised targets

Description R thousands	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
Cash Receipts By Source															
Rental of facilities and equipment	8 122	21 413	18 933	27 881	23 326	12 512	6 349	32 702	11 294	13 526	12 072	(4 462)	183 668	178 641	189 360
Interest earned - external investments	1 316	1 386	1 557	1 677	1 774	1 103	2 380	1 749	1 372	1 427	1 393	(201)	16 933	14 190	15 543
Other revenue	12 195	21 523	24 825	30 818	24 932	10 614	10 931	39 636	19 675	19 703	18 167	(5 168)	227 852	196 031	209 720
Cash Receipts by Source	**21 633**	**44 322**	**45 315**	**60 376**	**50 032**	**24 229**	**19 660**	**74 088**	**32 341**	**34 656**	**31 632**	**(9 831)**	**428 453**	**388 863**	**414 623**
Other Cash Flows by Source															
Increase (decrease) in consumer deposits	–	32 803	(541)	(28 263)	4 101	8 220	21 701	(17 713)	(1 995)	(1 995)	(1 995)	(26 282)	(11 957)	1 836	2 098
Total Cash Receipts by Source	**21 633**	**77 125**	**44 775**	**32 113**	**54 133**	**32 449**	**41 360**	**56 375**	**30 347**	**32 661**	**29 637**	**(36 112)**	**416 496**	**390 699**	**416 721**
Cash Payments by Type															
Employee related costs	8 404	8 489	8 386	8 804	8 656	7 824	6 628	9 050	8 975	8 958	8 979	9 304	102 456	103 198	109 266
Remuneration of directors	–	–	226	–	–	216	–	–	221	–	–	225	889	1 004	1 054
Contracted services	5 452	6 318	6 478	7 282	7 820	5 465	6 270	8 709	6 705	6 494	6 323	3 712	77 029	75 806	79 777
Transfers and grants - other	247	247	247	247	247	247	247	247	247	247	247	247	2 969	2 969	2 969
Other expenditure	14 527	19 615	17 793	22 157	19 870	11 672	15 887	21 529	17 494	16 808	16 815	(9 797)	184 369	186 016	195 729
Cash Payments by Type	**28 631**	**34 670**	**33 130**	**38 491**	**36 593**	**25 425**	**29 033**	**39 535**	**33 642**	**32 507**	**32 364**	**3 692**	**367 712**	**368 994**	**388 796**
Other Cash Flows/Payments by Type															
Capital assets	(924)	(5 377)	(2 738)	(867)	(2 605)	(1 035)	(6 495)	(2 995)	(5 971)	(5 971)	(5 971)	(16 724)	(57 674)	(61 800)	(55 020)
Other Cash Flows/Payments	(11 458)	2 834	3 946	(16 056)	5 141	(23 759)	46 663	(25 711)	4 950	5 485	5 079	26 298	23 414	63 081	60 219
Total Cash Payments by Type	**16 249**	**32 127**	**34 338**	**21 569**	**39 128**	**631**	**69 201**	**10 830**	**32 621**	**32 021**	**31 472**	**13 266**	**333 452**	**370 275**	**393 995**
NET INCREASE/(DECREASE) IN CASH HELD	**5 385**	**44 998**	**10 437**	**10 545**	**15 005**	**31 819**	**(27 840)**	**45 545**	**(2 274)**	**640**	**(1 835)**	**(49 378)**	**83 045**	**20 424**	**22 726**
Cash/cash equivalents at the month/year begin:	152 101	157 485	202 484	212 920	223 465	238 469	270 288	242 448	287 993	285 718	286 358	284 523	152 101	235 145	255 570
Cash/cash equivalents at the month/year end:	157 485	202 484	212 920	223 465	238 469	270 288	242 448	287 993	285 718	286 358	284 523	235 145	235 145	255 570	278 296

Table SF8a Entity capital expenditure on new assets by asset class

Description R thousands	2023/24	Current Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	**14 168**	**21 466**	**26 078**	**1 692**	**13 551**	**(11 859)**	**-87.5%**	**26 078**
Operational Buildings	14 168	21 466	26 078	1 692	13 551	(11 859)	-87.5%	26 078
Municipal Offices	*14 168*	*21 466*	*26 078*	*1 692*	*13 551*	*(11 859)*	*-87.5%*	*26 078*
Computer Equipment	**8 502**	**3 676**	**4 076**	**3 488**	**2 376**	**1 112**	**46.8%**	**4 076**
Computer Equipment	8 502	3 676	4 076	3 488	2 376	1 112	46.8%	4 076
Furniture and Office Equipment	**6 373**	**3 035**	**3 035**	**6 415**	**2 421**	**3 994**	**165.0%**	**3 035**
Furniture and Office Equipment	6 373	3 035	3 035	6 415	2 421	3 994	165.0%	3 035
Machinery and Equipment	**1 008**	**860**	**860**	**3 931**	**725**	**3 207**	**442.5%**	**860**
Machinery and Equipment	1 008	860	860	3 931	725	3 207	442.5%	860
Total Capital Expenditure on new assets	**30 051**	**29 037**	**34 049**	**15 526**	**19 073**	**(3 547)**	**-18.6%**	**34 049**

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

Description R thousands	2023/24	Current Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	**12 754**	**8 339**	**8 339**	**4 632**	**4 333**	**299**	**6.9%**	**8 339**
Operational Buildings	12 754	8 339	8 339	4 632	4 333	299	6.9%	8 339
Municipal Offices	*12 754*	*8 339*	*8 339*	*4 632*	*4 333*	*299*	*6.9%*	*8 339*
Computer Equipment	**1 025**	**9 250**	**9 250**	**1 242**	**5 393**	**(4 151)**	**-77.0%**	**9 250**
Computer Equipment	1 025	9 250	9 250	1 242	5 393	(4 151)	-77.0%	9 250
Furniture and Office Equipment	**–**	**2 101**	**2 101**	**98**	**1 676**	**(1 578)**	**-94.2%**	**2 101**
Furniture and Office Equipment	–	2 101	2 101	98	1 676	(1 578)	-94.2%	2 101
Machinery and Equipment	**–**	**3 935**	**3 935**	**1 539**	**3 316**	**(1 777)**	**-53.6%**	**3 935**
Machinery and Equipment	–	3 935	3 935	1 539	3 316	(1 777)	-53.6%	3 935
Total Capital Expenditure on renewal of existing assets	**13 779**	**23 625**	**23 625**	**7 511**	**14 718**	**(7 206)**	**-49.0%**	**23 625**

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description R thousands	2023/24	Current Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	**13 672**	**14 056**	**12 735**	**8 142**	**8 490**	**(348)**	**-4.1%**	**12 735**
Operational Buildings	13 672	14 056	12 735	8 142	8 490	(348)	-4.1%	12 735
Municipal Offices	*13 672*	*14 056*	*12 735*	*8 142*	*8 490*	*(348)*	*-4.1%*	*12 735*
Total Repairs and Maintenance Expenditure	**13 672**	**14 056**	**12 735**	**8 142**	**8 490**	**(348)**	**-4.1%**	**12 735**

Table SF8d Entity depreciation by asset class

Description R thousands	2023/24	Current Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Other assets	**43 425**	**41 829**	**26 200**	**33 896**	**33 875**	**21**	**0.1%**	**26 200**
Operational Buildings	43 425	41 829	26 200	33 896	33 875	21	0.1%	26 200
Municipal Offices	*43 425*	*41 829*	*26 200*	*33 896*	*33 875*	*21*	*0.1%*	*26 200*
Total Depreciation	**43 425**	**41 829**	**26 200**	**33 896**	**33 875**	**21**	**0.1%**	**26 200**

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

Table F1 Monthly Budget Statement Summary

Description	2023/24	Current Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Investment revenue	–	–	–	–	–	–	-	–
Transfers recognised - operational	33 196	44 500	44 500	4 807	17 636	(12 829)	-72.7%	44 500
Other own revenue	53 382	68 979	68 979	54 045	48 643	5 402	11.1%	68 979
Total Revenue (excluding capital transfers and contributions)	**86 578**	**113 479**	**113 479**	**58 852**	**66 279**	**(7 428)**	**-11.2%**	**113 479**
Employee costs	1 704	3 527	3 527	2 455	2 612	(157)	-6.0%	3 527
Remuneration of Board Members	499	604	604	199	249	(49)	-19.8%	604
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Inventory consumed and bulk purchases	2 926	7 653	6 603	323	2 287	(1 964)	-85.9%	6 603
Transfers and grants	–	–	–	–	–	–	-	–
Other expenditure	87 306	101 696	102 746	55 874	61 132	(5 258)	-8.6%	102 746
Total Expenditure	**92 434**	**113 479**	**113 479**	**58 852**	**66 279**	**(7 428)**	**-11.2%**	**113 479**
Surplus/(Deficit)	**(5 856)**	**0**	**–**	**–**	**–**	**–**	**-**	**–**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(5 856)**	**0**	**–**	**–**	**–**	**–**	**-**	**–**
Income Tax	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(5 856)**	**0**	**–**	**–**	**–**	**–**	**-**	**–**
Financial position								
Total current assets	26 189	27 088	27 088	42 578				27 088
Total non current assets	–	–	–	–				–
Total current liabilities	33 102	24 653	24 653	49 491				24 653
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	(6 913)	2 435	2 435	(6 913)				2 435
Cash flows								
Net cash from (used) operating	(2 000)	155	155	33 233	–	33 233	100.0%	155
Net cash from (used) investing	–	–	–	–	–	–	-	–
Net cash from (used) financing	–	–	–	–	–	–	-	–
Cash/cash equivalents at the year end	**5 414**	**7 920**	**7 920**	**38 647**	**7 765**	**30 882**	**397.7%**	**7 920**

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

Description R thousands	2023/24	Current Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Service charges - Electricity	–	–	–	–	–	–	-	–
Service charges - Water	–	–	–	–	–	–	-	–
Service charges - Waste Water Management	–	–	–	–	–	–	-	–
Service charges - Waste Management	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Interest	1 625	212	598	1 093	598	495	82.6%	598
Interest earned from Receivables	–	–	–	–	–	–	-	–
Interest earned from Current and Non Current Assets	–	–	–	–	–	–	-	–
Dividends	–	–	–	–	–	–	-	–
Rent on Land	–	–	–	–	–	–	-	–
Rental from Fixed Assets	30 555	44 039	49 203	40 487	38 091	2 396	6.3%	49 203
Licence and permits	–	–	–	–	–	–	-	–
Operational Revenue	21 202	24 728	19 178	12 464	9 954	2 511	25.2%	19 178
Non-Exchange Revenue								
Property rates	–	–	–	–	–	–	-	–
Surcharges and Taxes	–	–	–	–	–	–	-	–
Fines, penalties and forfeits	–	–	–	–	–	–	-	–
Licences or permits	–	–	–	–	–	–	-	–
Transfer and subsidies - Operational	33 196	44 500	44 500	4 807	17 636	(12 829)	-72.7%	44 500
Interest	–	–	–	–	–	–		–
Fuel Levy	–	–	–	–	–	–	-	–
Gains on disposal of Assets	–	–	–	–	–	–	-	–
Other Gains	–	–	–	–	–	–		–
Discontinued Operations	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**86 578**	**113 479**	**113 479**	**58 852**	**66 279**	**(7 428)**	**-11.2%**	**113 479**
Expenditure By Type								
Employee related costs	1 704	3 527	3 527	2 455	2 612	(157)	-6.0%	3 527
Remuneration of board members	499	604	604	199	249	(49)	-19.8%	604
Bulk purchases - electricity	–	–	–	–	–	–	-	–
Inventory consumed	2 926	7 653	6 603	323	2 287	(1 964)	-85.9%	6 603
Debt impairment	–	–	–	–	–	–	-	–
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Contracted services	54 773	68 752	69 259	39 300	43 441	(4 141)	-9.5%	69 259
Transfers and subsidies	–	–	–	–	–	–	-	–
Irrecoverable debts written off	–	–	–	–	–	–	-	–
Operational costs	32 534	32 944	33 487	16 574	17 691	(1 117)	-6.3%	33 487
Losses on disposal of Assets	–	–	–	–	–	–	-	–
Other Losses	–	–	–	–	–	–	-	–
Total Expenditure	**92 434**	**113 479**	**113 479**	**58 852**	**66 279**	**(7 428)**	**-11.2%**	**113 479**
Surplus/(Deficit)	**(5 856)**	**0**	**0**	**–**	**–**	**–**	**-**	**–**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	-	–
Surplus/(Deficit) before taxation	**(5 856)**	**0**	**0**	**–**	**–**	**–**	**-**	**–**
Income Tax	–	–	–	–	–	–	-	–
Surplus/(Deficit) for the year	**(5 856)**	**0**	**0**	**–**	**–**	**–**		**–**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2023/24	Current Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	5 414	7 920	7 920	38 647	7 920
Trade and other receivables from exchange transactions	9 895	16 521	16 521	–	16 521
Receivables from non-exchange transactions	7 845	–	–	1 094	–
Current portion of non-current receivables	2 837	2 647	2 647	2 837	2 647
Inventory	–	–	–	–	–
VAT	198	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	**26 189**	**27 088**	**27 088**	**42 578**	**27 088**
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	**26 189**	**27 088**	**27 088**	**42 578**	**27 088**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables from exchange transactions	24 294	24 653	24 653	41 876	24 653
Trade and other payables from non-exchange transactions	8 808	–	–	7 615	–
Provision	–	–	–	–	–
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	**33 102**	**24 653**	**24 653**	**49 491**	**24 653**
Non current liabilities					
Financial liabilities	–	–	–	–	–
Provision	–	–	–	–	–
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**33 102**	**24 653**	**24 653**	**49 491**	**24 653**
NET ASSETS	**(6 913)**	**2 435**	**2 435**	**(6 913)**	**2 435**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(6 913)	2 435	2 435	(6 913)	2 435
Reserves	–	–	–	–	–
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**(6 913)**	**2 435**	**2 435**	**(6 913)**	**2 435**

Table F5 Monthly Budget Statement – Cash Flow

Description	2023/24	Current Year 2024/25						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	38 221	60 890	60 890	88 092	48 643	39 449	81.1%	60 890
Transfers and Subsidies - Operational	33 196	44 500	44 500	5 291	17 636	(12 345)	-70.0%	44 500
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	1 639	–	–	–	–	–	-	–
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(75 056)	(105 235)	(105 235)	(60 150)	(66 279)	6 129	-9.2%	(105 235)
Interest	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Subsidies	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(2 000)**	**155**	**155**	**33 233**	**–**	**33 233**	**100.0%**	**155**
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	**(2 000)**	**155**	**155**	**33 233**	**–**	**33 233**	**100.0%**	**155**
Cash/cash equivalents at the beginnig of year	7 414	7 765	7 765	5 414	7 765	(2 351)	-30.3%	7 765
Cash/cash equivalents at the end of year	5 414	7 920	7 920	38 647	7 765	30 882	397.7%	7 920

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
Revenue items			
Rental from Fixed Assets	2 396	The positive variance is due to hosting additional events not included in the original budget i.e. the U20 World Cup, and the Women's Rugby Championship. Successful hosting of the South Africa vs New Zealand Test match also contributed favourably to the variance, as well as additional income earned from business lounge memberships.	No remedial action required.
Operational Revenue	2 511	The positive variance is due to the additional income earned from the commercial turnover revenue.	No remedial action required.
Transfer and subsidies - Operational	(12 829)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Expenditure items			
Employee related costs	(157)	The variance is due to the timing of expenditure, as the additional cost of living adjustment will materialise in the following reporting period.	No remedial action required.
Remuneration of board members	(49)	Only scheduled board and sub-committee meetings took place although additional meetings were factored into the budget.	No remedial action required.
Inventory consumed	(1 964)	The variance is due to significant savings on fuel cost due to the reduction in load-shedding, as well as cost saving measures being implemented.	No remedial action required.
Contracted services	(4 141)	The variance is due to the timing of expenditure in relation to repairs and maintenance, and marketing costs, as well as cost saving measures being implemented.	The variance is expected to stabilise over the course of the year.
Operational costs	(1 117)	The variance is due to the timing of expenditure in relation to utilities, internet charges, and license costs, as well as cost saving measures being implemented.	The variance is expected to stabilise over the course of the year.
Cash flow items			
Other revenue	39 449	The positive variance is due to hosting additional events not included in the original budget i.e. the U20 World Cup, and the Women's Rugby Championship. Successful hosting of the South Africa vs New Zealand Test match also contributed favourably to the variance, as well as additional income earned from business lounge memberships.	No remedial action required.
Transfers and Subsidies - Operational	(12 345)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	6 129	The variance is due to cost saving measures being implemented.	No remedial action required.

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Nedbank - Commercial Account 1 - 1151 570 605	6%	31 290	139	–	5 359	**36 788**
Nedbank - Commercial Account 2 - 1151 570 613	6%	1 847	12	–	–	**1 859**
Total investments		**33 136**	**151**	**–**	**5 359**	**38 647**

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2023/24	Current Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Remuneration</u>								
Board Members of Entities								
Board Fees	499	604	604	199	249	(49)	-19.8%	604
Sub Total - Board Members of Entities	**499**	**604**	**604**	**199**	**249**	**(49)**	**-19.8%**	**604**
% increase		**21.2%**	**21.2%**					**21.2%**
Senior Managers of Entities								
Basic Salaries and Wages	1 704	3 527	3 527	2 455	2 612	(157)	-6.0%	3 527
Sub Total - Senior Managers of Entities	**1 704**	**3 527**	**3 527**	**2 455**	**2 612**	**(157)**	**-6.0%**	**3 527**
% increase		**107.0%**	**107.0%**					**107.0%**
Other Staff of Entities								
Basic Salaries and Wages	–	–	–	–	–	–	-	–
Sub Total - Other Staff of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**
% increase		**-**						**-**
Total Municipal Entities remuneration	**2 202**	**4 131**	**4 131**	**2 655**	**2 861**	**(206)**	**-7.2%**	**4 131**
Unpaid salary, allowances & benefits in arrears:	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description R thousands	2023/24	Current Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>**Repairs and maintenance expenditure by Asset Class/Sub-class**</u>								
<u>**Community Assets**</u>	**26 124**	**28 195**	**28 195**	**18 443**	**18 796**	**353**	**1.9%**	**28 195**
Sport and Recreation Facilities	26 124	28 195	28 195	18 443	18 796	353	1.9%	28 195
Outdoor Facilities	*26 124*	*28 195*	*28 195*	*18 443*	*18 796*	*353*	*1.9%*	*28 195*
Total Repairs and Maintenance Expenditure	**26 124**	**28 195**	**28 195**	**18 443**	**18 796**	**353**	**1.9%**	**28 195**

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousands	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source															
Rental of facilities and equipment	2 131	9 784	4 891	2 560	4 104	10 261	3 480	3 276	–	–	–	3 552	44 039	49 182	52 132
Interest earned - external investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	11	(1 452)	2 748	3 703	2 588	(3 894)	–	1 587	5 233	2 857	1 602	29 517	44 500	44 500	44 500
Interest	–	–	–	–	–	–	–	–	–	–	–	212	212	225	238
Other revenue	–	–	–	–	–	–	–	–	–	–	–	24 728	24 728	26 212	27 784
Other Gains	–	16 805	5 995	(2 525)	1 348	3 474	14 776	7 732	3 273	5 466	11 695	(68 039)	–	–	–
Cash Receipts by Source	**2 142**	**25 138**	**13 634**	**3 738**	**8 040**	**9 841**	**18 256**	**12 594**	**8 506**	**8 323**	**13 298**	**(10 030)**	**113 479**	**120 118**	**124 655**
Cash Payments by Type															
Employee related costs	292	292	331	252	360	307	313	307	8 506	8 323	4 035	(19 792)	3 527	3 738	3 962
Remuneration of directors	–	–	71	–	–	129	–	–	–	–	–	405	604	640	679
Inventory consumed	24	18	70	101	34	7	66	3	–	–	–	7 329	7 653	8 112	4 430
Contracted services	1 804	5 647	5 852	4 761	5 975	4 290	5 813	5 157	–	–	–	29 452	68 752	74 553	79 026
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	32 789	32 789	32 948	34 924
Other expenditure	22	5 285	2 508	1 799	2 969	1 872	1 801	1 616	–	–	–	(17 873)	–	–	–
Cash Payments by Type	**2 142**	**11 242**	**8 832**	**6 914**	**9 339**	**6 605**	**7 993**	**7 083**	**8 506**	**8 323**	**4 035**	**32 310**	**113 324**	**119 991**	**123 022**
NET INCREASE/(DECREASE) IN CASH HELD	**–**	**13 896**	**4 802**	**(3 176)**	**(1 299)**	**3 235**	**10 262**	**5 511**	**–**	**–**	**9 263**	**(42 340)**	**155**	**127**	**1 633**
Cash/cash equivalents at the month/year begin:	5 414	5 414	19 310	24 112	20 937	19 638	22 874	33 136	38 647	38 647	38 647	47 910	7 765	7 920	8 079
Cash/cash equivalents at the month/year end:	5 414	19 310	24 112	20 937	19 638	22 874	33 136	38 647	38 647	38 647	47 910	5 569	7 920	8 079	8 240

QUALITY CERTIFICATE

I, **GARETH MORGAN**, the acting municipal manager of **CITY OF CAPE TOWN**, hereby certify that –

- [x] 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 **February of 2025** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

Print name ------- **Gareth Morgan** --------------------------------------

Acting Municipal Manager of City of Cape Town (CPT)

Signature ---

Gareth Morgan

Digitally signed by Gareth Morgan
Date: 2025.03.04 15:41:18 +02'00'

Date ---

4 March 2025

CTICC

11 March 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 **February 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 11 March 2025

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature ____________ Date 11 March 2025

11 March 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 **February 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: 2025.03.11 10:55:07 +02'00'

Gina Woodburn

Accounting officer

Proudly Managing

Fritz Sonnenberg Road Green Point 8051
Tel: +27 21 417 0101 www.dhlstadium.co.za

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)

FEBRUARY 2025 (2025 M08)

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
City Health	1 745 504 181	291 242 778	-15 614 489	2 021 132 469	1 027 773 674	187 886 593	-10 364 632	1 205 295 635	1 021 423 497	191 665 274	-10 689 337	1 202 399 434	-2 896 201
Finance: CS & H	3 260 965	458 303	-3 555 319	163 949	2 070 230	293 890	-2 249 241	114 879	2 142 385	306 922	-2 449 310	-3	-114 882
HR Business Partner: CS & H	8 375 242	727 786	-8 649 120	453 909	5 797 861	470 049	-5 933 619	334 292	5 888 772	490 222	-6 376 392	2 602	-331 690
Library & Information Services	539 774 357	164 215 363	-2 906 496	701 083 223	357 683 853	103 888 572	-1 937 664	459 634 760	349 215 306	107 097 998	-1 937 665	454 375 639	-5 259 121
Planning & Development & PMO	54 632 248	70 438 370	-108 211 337	16 859 281	36 739 403	43 492 301	-69 422 627	10 809 076	35 865 316	43 838 244	-71 033 514	8 670 046	-2 139 030
Recreation & Parks	1 946 656 729	2 030 755 633	-1 173 776 296	2 803 636 066	1 223 729 594	1 219 644 096	-653 005 584	1 790 368 106	1 181 985 279	1 214 547 018	-618 401 413	1 778 130 884	-12 237 222
Community, Arts & Culture Development	333 007 364	231 379 321	-130 156 383	434 230 303	181 440 395	143 508 299	-79 689 960	245 258 735	170 273 683	142 864 019	-78 954 124	234 183 577	-11 075 157
Support Services: CS & H	26 079 942	10 083 581	-34 531 403	1 632 120	16 557 692	6 644 664	-22 127 718	1 074 638	10 560 838	6 638 458	-17 199 296	0	-1 074 638
Community Services & Health	**4 657 291 028**	**2 799 301 134**	**-1 477 400 844**	**5 979 191 319**	**2 851 792 702**	**1 705 828 465**	**-844 731 046**	**3 712 890 121**	**2 777 355 075**	**1 707 448 155**	**-807 041 050**	**3 677 762 181**	**-35 127 941**
Citizen Interface	310 195 347	210 788 943	-493 264 242	27 720 048	178 112 986	130 911 130	-300 983 252	8 040 864	175 495 606	121 517 982	-288 641 866	8 371 722	330 857
Executive & Councillor Supprt Operations	346 838 926	456 051 552	-755 753 957	47 136 521	226 106 289	303 034 101	-501 861 193	27 279 197	225 757 738	311 585 237	-514 194 306	23 148 669	-4 130 528
Facilities Management	618 494 021	610 755 705	-766 084 856	463 164 870	355 221 231	375 908 705	-486 030 842	245 099 094	331 641 990	365 755 206	-464 739 079	232 658 117	-12 440 977
Finance: CS	18 830 951	2 833 291	-19 698 713	1 965 529	5 177 353	1 793 732	-11 587 849	-4 616 764	5 171 076	1 785 918	-6 372 546	584 448	5 201 212
Fleet Management	471 453 547	266 492 578	-626 124 791	111 821 333	304 179 631	172 534 029	-418 227 914	58 485 746	349 777 707	132 666 532	-373 414 944	109 029 296	50 543 549
HR Business Partner: CS	5 282 507	1 569 589	-6 096 505	755 591	3 047 743	984 342	-3 636 827	395 258	3 042 489	983 260	-3 733 943	291 806	-103 452
Human Resources	428 675 634	114 613 735	-421 372 648	121 916 721	238 132 776	66 976 050	-258 410 797	46 698 029	244 634 292	66 913 840	-255 744 799	55 803 333	9 105 304
Corporate Digital Governance	6 742 832	1 827 128	-8 225 756	344 204	4 718 473	1 147 788	-5 686 466	179 795	4 967 510	1 096 795	-6 064 304	0	-179 795
Information Systems & Technology	1 615 182 734	397 030 608	-1 862 785 089	149 428 252	1 006 510 623	245 651 467	-1 200 412 695	51 749 394	1 039 655 849	268 084 401	-1 263 979 289	43 760 960	-7 988 434
Management: Corporate Services	23 924 079	86 381 042	-108 864 801	1 440 320	6 450 034	53 232 396	-64 799 183	-5 116 754	5 767 315	55 018 512	-60 785 829	-2	5 116 752
Project Management Office: CS	14 971 405	1 567 460	-15 785 807	753 059	10 033 935	998 258	-10 457 096	575 096	10 521 876	1 021 581	-11 543 457	0	-575 096
Support Services: CS	7 166 981	1 505 591	-7 809 928	862 644	4 491 251	944 038	-4 940 410	494 879	4 460 574	942 840	-5 107 354	296 059	-198 820
Corporate Services	**3 867 758 964**	**2 151 417 223**	**-5 091 867 093**	**927 309 093**	**2 342 182 326**	**1 354 116 034**	**-3 267 034 524**	**429 263 836**	**2 400 894 020**	**1 327 372 104**	**-3 254 321 716**	**473 944 408**	**44 680 572**
Economic Development & Investment	304 529 836	142 736 924	-29 349 995	417 916 765	195 689 748	88 568 662	-17 623 475	266 634 934	188 056 667	89 916 230	-19 181 762	258 791 136	-7 843 799
Finance: EG	7 392 446	4 972 894	-11 988 866	376 475	4 978 483	3 089 278	-7 802 310	265 451	4 847 838	3 267 839	-8 115 676	0	-265 451
HR Business Partner: EG	3 756 941	3 763 905	-7 322 266	198 580	1 970 591	2 307 821	-4 172 775	105 636	1 827 651	2 449 363	-4 277 014	0	-105 636
Management: Economic Growth	33 899 439	92 657 554	-122 004 815	4 552 178	19 622 456	57 323 986	-71 817 389	5 129 053	18 193 370	59 509 748	-77 703 118	0	-5 129 054
Project Management Office: EG	7 296 972	3 724 686	0	11 021 659	4 645 008	2 273 205	0	6 918 213	4 424 884	2 420 674	0	6 845 558	-72 655
Property Transactions	432 618 344	143 973 389	-15 832 171	560 759 561	162 148 557	91 945 454	-10 348 122	243 745 889	159 837 103	88 521 307	-10 795 874	237 562 535	-6 183 353
Strategic Assets	126 683 397	79 035 612	-17 727 073	187 991 936	59 464 270	49 886 531	-11 395 346	97 955 455	60 839 247	51 432 398	-11 401 610	100 870 034	2 914 580
Support Services: EG	5 123 244	3 730 451	-8 595 491	258 204	3 347 329	2 279 153	-5 462 379	164 103	3 083 136	2 423 254	-5 506 389	0	-164 103
Economic Growth	**921 300 619**	**474 595 416**	**-212 820 677**	**1 183 075 358**	**451 866 443**	**297 674 090**	**-128 621 797**	**620 918 736**	**441 109 896**	**299 940 812**	**-136 981 445**	**604 069 264**	**-16 849 472**
Communications	100 913 266	38 034 516	-111 635 156	27 312 626	57 301 649	22 090 936	-63 884 416	15 508 169	56 965 889	22 911 542	-64 615 246	15 262 185	-245 984
Corp Project Programme & Portfolio Mngmt	240 091 367	39 756 005	-168 010 992	111 836 379	123 632 861	25 314 183	-105 063 246	43 883 798	126 775 026	25 570 530	-100 059 619	52 285 938	8 402 140
Finance: FPR	8 831 555	958 938	-9 298 161	492 332	5 914 303	624 677	-6 248 050	290 930	5 817 946	644 695	-6 462 641	0	-290 930
HR Business Partner: FPR	4 160 627	519 062	0	4 679 689	2 778 048	335 398	0	3 113 446	2 711 812	347 619	0	3 059 431	-54 015
Management: Future Planning & Resilience	6 930 798	75 647 217	-80 331 163	2 246 853	4 589 149	46 332 982	-49 460 566	1 461 565	3 893 176	48 271 351	-50 848 599	1 315 929	-145 636
Organisational Effectiveness &Innovation	55 966 852	18 387 498	-53 580 941	20 773 409	34 788 592	11 515 886	-32 338 229	13 966 249	34 023 741	11 901 365	-34 507 423	11 417 682	-2 548 567
Organisational Performance Management	59 653 809	19 938 363	-53 628 347	25 963 825	34 079 868	12 519 032	-31 584 335	15 014 565	32 336 288	12 744 200	-32 436 625	12 643 863	-2 370 702
Policy & Strategy	64 958 321	21 339 727	-52 057 728	34 240 320	39 335 687	13 435 668	-32 072 618	20 698 738	39 292 563	13 774 637	-32 783 720	20 283 480	-415 258
Risk & Resilience	36 246 821	19 228 480	-41 424 265	14 051 036	22 377 360	12 034 151	-28 419 724	5 991 787	19 445 183	12 317 058	-29 018 788	2 743 453	-3 248 335
Support Services: FPR	16 373 384	2 595 358	0	18 968 743	9 567 508	1 685 432	0	11 252 939	9 200 595	1 738 555	0	10 939 150	-313 789
Future Planning & Resilience	**594 126 799**	**236 405 164**	**-569 966 752**	**260 565 211**	**334 365 024**	**145 888 346**	**-349 071 184**	**131 182 186**	**330 462 219**	**150 221 553**	**-350 732 661**	**129 951 111**	**-1 231 075**
Electricity Generation & Distribution	20 043 259 832	4 952 763 378	-1 477 915 668	23 518 107 541	12 010 028 845	3 261 569 576	-969 184 619	14 302 413 802	11 999 785 997	3 258 474 686	-970 329 514	14 287 931 169	-14 482 633
Management: Energy	10 282 933	74 562 998	-84 328 983	516 947	6 773 983	45 539 601	-51 974 536	339 048	6 161 822	47 487 253	-53 649 074	0	-339 048
Sustainable Energy Markets	102 347 006	156 930 575	-88 065 585	171 211 996	69 082 707	99 755 730	-56 298 140	112 540 298	54 498 091	89 400 777	-45 384 427	98 514 442	-14 025 856
Energy	**20 155 889 771**	**5 184 256 951**	**-1 650 310 237**	**23 689 836 484**	**12 085 885 536**	**3 406 864 907**	**-1 077 457 294**	**14 415 293 148**	**12 060 445 910**	**3 395 362 716**	**-1 069 363 015**	**14 386 445 610**	**-28 847 538**
Expenditure	57 998 662	34 265 843	-89 147 768	3 116 736	39 167 029	22 324 337	-59 340 085	2 151 281	38 154 361	22 497 796	-60 640 160	11 997	-2 139 284
Cape Town Stadium	109 579 272	30 357 112	0	139 936 384	78 121 760	19 850 831	0	97 972 591	78 028 847	19 320 578	0	97 349 425	-623 166
Budgets	1 089 654 308	2 305 265 026	-69 611 824	3 325 307 510	705 545 299	1 537 687 895	-43 790 527	2 199 442 667	588 949 502	1 530 397 091	-43 559 973	2 075 786 620	-123 656 047
Finance: Finance	5 389 460	7 147 713	-12 265 659	271 514	3 659 109	4 525 843	-8 000 693	184 258	3 581 699	4 630 091	-8 211 789	1	-184 258
Grant Funding	41 605 496	49 235 929	-44 234 696	46 606 729	24 850 640	32 416 925	-29 353 693	27 913 873	23 329 901	33 535 187	-30 490 550	26 374 537	-1 539 335
HR Business Partner: Finance	9 526 606	8 300 021	-12 876 878	4 949 748	6 326 750	5 278 634	-8 397 745	3 207 639	6 219 851	5 413 325	-8 612 997	3 020 179	-187 460
Management: Finance	7 468 895	114 986 623	-121 801 068	654 449	5 054 086	72 141 261	-76 695 426	499 922	4 198 678	74 198 536	-78 378 826	18 387	-481 535
Revenue	694 634 337	555 018 414	-1 025 310 723	224 342 027	458 043 371	360 333 999	-671 765 327	146 612 044	440 745 114	367 566 291	-683 114 479	125 196 925	-21 415 119
Supply Chain Management	234 003 782	170 134 277	-389 724 891	14 413 168	151 004 254	105 236 669	-245 599 701	10 641 222	149 474 172	102 898 754	-246 690 448	5 682 479	-4 958 743
Support Services: Finance	3 695 588	8 789 833	-12 210 685	274 735	2 532 529	5 620 454	-7 966 420	186 564	2 420 169	5 718 713	-8 138 881	0	-186 564
Treasury Services	1 677 319 622	55 037 513	-128 807 559	1 603 549 576	1 094 924 646	35 852 191	-87 092 317	1 043 684 519	863 953 871	36 733 039	-94 519 430	806 167 480	-237 517 039
Valuations	159 243 564	27 340 158	-178 607 626	7 976 096	102 696 490	17 763 703	-115 463 078	4 997 116	96 495 466	17 575 858	-114 071 324	0	-4 997 115
Finance	**4 090 119 591**	**3 365 878 459**	**-2 084 599 377**	**5 371 398 673**	**2 671 925 963**	**2 219 032 743**	**-1 353 465 010**	**3 537 493 696**	**2 295 551 629**	**2 220 485 259**	**-1 376 428 857**	**3 139 608 031**	**-397 885 664**

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	22 744 713	4 818 447	-28 241 931	-678 771	14 708 087	3 120 643	-17 355 279	473 451	15 281 173	3 218 061	-18 499 233	0	-473 451
Housing Development	838 191 990	89 898 520	-69 705 221	858 385 289	490 893 826	56 636 299	-46 021 225	501 508 900	463 326 561	62 114 320	-43 756 204	481 684 677	-19 824 223
HR Business Partner: HS	8 542 751	2 902 934	-10 851 157	594 528	5 386 481	1 854 646	-7 150 908	90 219	5 537 847	1 926 354	-7 464 201	0	-90 219
Human Settlements Planning	233 981 355	258 946 236	-172 520 643	320 406 949	89 234 178	158 221 259	-97 795 396	149 660 041	91 350 204	167 617 189	-105 003 344	153 964 049	4 304 008
Informal Settlements	579 039 568	178 589 273	-79 974 550	677 654 291	310 207 936	116 016 664	-51 841 125	374 383 474	268 193 163	125 841 080	-57 405 225	336 629 018	-37 754 457
Management: Human Settlements	10 634 302	103 361 433	-112 216 899	1 778 836	6 947 973	64 083 253	-70 339 152	692 075	7 159 836	65 860 313	-73 020 150	-1	-692 076
Project Management Office: HS	10 914 123	2 477 920	-12 884 620	507 422	7 338 155	1 577 411	-8 570 035	345 532	7 244 469	1 640 520	-8 884 989	0	-345 532
Public Housing	728 135 232	806 682 562	-131 972 928	1 402 844 866	418 338 852	515 951 476	-77 544 246	856 746 082	436 774 924	503 792 081	-79 543 773	861 023 232	4 277 150
Support Services: HS	20 544 904	7 174 386	-26 473 459	1 245 831	13 532 098	4 656 092	-17 600 124	588 065	13 357 478	4 773 376	-18 130 854	0	-588 065
Human Settlements	**2 452 728 939**	**1 454 851 711**	**-644 841 408**	**3 262 739 242**	**1 356 587 586**	**922 117 743**	**-394 217 489**	**1 884 487 840**	**1 308 225 655**	**936 783 294**	**-411 707 974**	**1 833 300 975**	**-51 186 865**
Forensic Services	48 428 466	4 793 205	-50 716 467	2 505 205	29 607 738	3 116 085	-32 972 090	-248 268	25 498 356	3 282 852	-28 781 208	0	248 268
Internal Audit	74 488 196	15 932 677	-85 282 067	5 138 806	50 345 819	10 528 035	-57 413 727	3 460 127	49 205 755	10 331 114	-59 536 878	-9	-3 460 136
Legal Services	252 536 402	135 072 593	-367 156 232	20 452 763	167 978 999	87 367 156	-237 683 491	17 662 664	167 028 593	97 925 732	-262 505 973	2 448 352	-15 214 312
Management: City Manager	65 217 118	128 659 072	-190 461 954	3 414 237	37 621 143	80 772 075	-108 221 075	10 172 144	36 982 532	78 614 286	-115 500 597	96 220	-10 075 924
Office of the Mayor	77 055 071	16 018 928	-59 215 035	33 858 964	39 248 398	10 272 914	-36 690 036	12 831 276	38 180 404	10 286 169	-41 028 170	7 438 404	-5 392 873
Ombudsman	20 862 508	3 846 241	-23 174 945	1 533 805	14 178 301	2 483 501	-15 626 119	1 035 682	13 872 183	2 489 878	-16 362 060	0	-1 035 682
Office of the City Manager	**538 587 761**	**304 322 717**	**-776 006 699**	**66 903 779**	**338 980 397**	**194 539 767**	**-488 606 539**	**44 913 625**	**330 767 823**	**202 930 030**	**-523 714 886**	**9 982 967**	**-34 930 658**
Capital Programs & Projects: S&S	14 135 233	4 161 082	0	18 296 315	8 424 800	2 760 988	0	11 185 787	8 414 787	2 764 378	0	11 179 165	-6 623
Disaster Management Risk Centre	93 177 888	101 208 086	-407 176	193 978 798	59 889 821	65 525 974	-234 000	125 181 795	60 191 525	57 928 469	-230 771	117 889 223	-7 292 572
Emergency Policing Incident Control	113 924 427	42 405 412	-153 035 294	3 294 545	73 323 773	27 708 734	-98 967 419	2 065 089	56 743 216	24 361 479	-81 104 695	0	-2 065 089
Events	165 429 810	83 019 134	-11 314 995	237 133 949	110 950 954	53 288 722	-8 699 029	155 540 647	90 709 108	45 714 225	-8 110 011	128 313 322	-27 227 326
Finance: S&S	5 303 822	1 001 577	-6 038 289	267 110	3 247 580	645 664	-3 958 831	-65 588	3 230 788	655 263	-3 886 050	1	65 588
Fire Services	842 173 288	580 445 718	-152 698 738	1 269 920 268	525 409 103	379 348 572	-99 717 472	805 040 202	520 053 605	323 384 750	-93 190 863	750 247 492	-54 792 711
HR Business Partner: S&S	7 418 362	1 081 710	-8 125 985	374 086	3 888 611	706 759	-5 401 892	-806 523	4 729 858	741 951	-5 471 809	0	806 522
Management: Safety & Security	41 870 225	174 391 250	-242 438 921	-26 177 445	14 774 958	110 820 318	-153 509 973	-27 914 697	14 592 552	112 724 690	-127 020 241	297 000	28 211 697
Metropolitan Police Services	733 829 616	243 988 249	-60 770 117	917 047 748	453 418 977	159 805 402	-25 857 621	587 366 758	459 164 256	160 250 077	-25 762 592	593 651 741	6 284 983
Public Emergency Communications Centre	54 590 490	80 693 856	-132 326 080	2 958 266	35 815 547	51 860 258	-86 432 678	1 243 126	36 056 996	44 471 599	-80 528 594	0	-1 243 126
Public Safety	4 051 503 868	868 682 318	-133 829 806	4 786 356 379	2 331 608 779	546 178 066	-78 817 809	2 798 969 035	2 361 018 942	562 580 635	-74 014 204	2 849 585 373	50 616 337
Support Services: S&S	35 244 425	7 244 601	-40 426 843	2 062 184	22 052 288	4 733 400	-26 771 635	14 052	19 141 952	4 536 056	-23 410 465	267 543	253 491
Safety & Security	**6 158 601 453**	**2 188 322 993**	**-941 412 244**	**7 405 512 202**	**3 642 805 190**	**1 403 382 856**	**-588 368 361**	**4 457 819 686**	**3 634 047 583**	**1 340 113 570**	**-522 730 294**	**4 451 430 859**	**-6 388 826**
Development Management	389 934 310	133 313 026	0	523 247 337	260 106 342	84 495 272	0	344 601 613	254 630 752	80 628 444	0	335 259 196	-9 342 417
Environmental Management	506 918 755	187 133 491	-105 430	693 946 816	279 677 606	119 937 884	-46 303	399 569 187	273 730 802	114 428 892	-27 835	388 131 859	-11 437 328
Finance: SP & E	15 032 069	5 560 866	-19 808 675	784 260	8 668 085	3 546 200	-12 174 711	39 574	8 459 663	3 380 811	-11 840 474	0	-39 573
HR Business Partner: SP & E	4 154 674	2 276 734	-6 222 838	208 570	2 617 468	1 407 115	-3 823 663	200 919	2 072 425	1 354 450	-3 426 875	0	-200 919
Managmnt: Spatial Planning & Environment	17 498 992	102 196 204	-119 951 528	-256 332	10 355 838	63 219 210	-73 754 495	-179 447	7 851 720	64 848 618	-72 700 338	0	179 447
Project Management Office: SP & E	10 899 832	2 699 625	-13 050 879	548 578	7 356 447	1 683 819	-8 615 013	425 253	7 312 636	1 652 766	-8 965 402	0	-425 253
Support Services: SP & E	8 576 145	2 665 531	-10 809 453	432 222	5 617 977	1 662 068	-7 006 912	273 132	4 939 268	1 716 426	-6 655 694	0	-273 132
Urban Catalytic Investment	85 999 432	2 295 577	0	88 295 009	40 927 867	1 526 731	0	42 454 598	35 123 140	8 013 618	0	43 136 758	682 159
Urban Planning & Design	129 706 075	35 580 215	0	165 286 289	67 622 466	22 697 525	0	90 319 991	70 504 150	21 631 985	0	92 136 134	1 816 144
Urban Regeneration	531 919 599	45 185 529	0	577 105 128	333 221 354	28 857 555	0	362 078 909	329 606 305	26 782 663	0	356 388 967	-5 689 942
Spatial Planning & Environment	**1 700 639 882**	**518 906 799**	**-169 948 804**	**2 049 597 877**	**1 016 171 450**	**329 033 377**	**-105 421 098**	**1 239 783 729**	**994 230 859**	**324 438 672**	**-103 616 617**	**1 215 052 914**	**-24 730 815**
Finance: Transport	30 087 866	2 787 625	-20 905 546	11 969 945	17 924 286	1 826 312	-11 820 709	7 929 889	9 165 247	1 877 104	-8 079 171	2 963 180	-4 966 710
Management: Urban Mobility	13 337 573	136 810 903	-149 465 176	683 299	8 413 323	86 135 201	-94 199 230	349 293	7 165 973	87 972 569	-95 138 542	0	-349 294
Public Transport	1 670 656 163	238 500 354	-100 097 018	1 809 059 499	975 884 037	159 109 143	-70 171 178	1 064 822 002	903 145 355	157 489 285	-69 081 038	991 553 602	-73 268 400
Roads Infrastructure Management	1 931 306 036	417 190 676	0	2 348 496 712	1 060 904 630	273 548 596	0	1 334 453 225	1 085 647 731	258 997 286	0	1 344 645 017	10 191 791
Transport Infrastructure Implementation	1 931 602 951	131 127 258	-47 857 253	2 014 872 956	701 020 213	84 346 855	-31 553 503	753 813 565	506 442 572	86 641 804	-35 446 644	557 637 732	-196 175 833
Transport Planning & Network Management	376 043 231	125 510 389	-26 267 331	475 286 289	229 616 148	79 796 829	-17 398 129	292 014 848	226 291 723	78 311 683	-18 055 938	286 547 468	-5 467 381
Transport Shared Services	153 005 142	140 212 581	-155 868 302	137 349 421	82 324 156	89 517 632	-98 433 217	73 408 571	84 298 823	87 818 461	-98 970 932	73 146 352	-262 219
Urban Mobility	**6 106 038 962**	**1 192 139 786**	**-500 460 626**	**6 797 718 122**	**3 076 086 793**	**774 280 568**	**-323 575 967**	**3 526 791 394**	**2 822 157 423**	**759 108 192**	**-324 772 266**	**3 256 493 350**	**-270 298 044**
Finance & Capital Implementation	47 146 822	8 048 218	-37 895 066	17 299 975	28 249 760	5 224 328	-22 889 499	10 584 589	25 983 752	5 567 557	-21 282 446	10 268 863	-315 727
HR Business Partner: UWM	7 599 256	1 266 411	-8 481 886	383 780	4 123 878	821 310	-4 736 548	208 639	3 412 567	835 405	-4 247 971	0	-208 639
Integrated Planning & Waste Strategy	89 230 769	59 139 345	-92 361 801	56 008 313	53 528 845	36 334 104	-56 679 722	33 183 226	43 999 102	39 452 078	-55 609 414	27 841 766	-5 341 460
Management: Urban Waste Management	29 059 197	71 751 389	-99 350 157	1 460 429	15 533 574	43 741 988	-58 494 078	781 484	12 650 188	45 617 273	-58 267 461	0	-781 484
Public Empowerment & Development	74 596 936	53 200 384	0	127 797 320	41 886 439	31 816 879	0	73 703 318	34 773 553	31 741 755	0	66 515 308	-7 188 011
Support Services: UWM	122 222 815	8 041 802	-124 083 090	6 181 526	78 726 308	5 255 552	-80 001 657	3 980 203	76 898 104	5 565 851	-82 463 955	0	-3 980 203
Waste Services	3 411 642 641	2 422 711 083	-724 042 504	5 110 311 219	2 186 346 468	1 587 909 387	-474 372 289	3 299 883 565	2 112 080 924	1 615 482 733	-501 082 917	3 226 480 740	-73 402 825
Urban Waste Management	**3 781 498 434**	**2 624 158 632**	**-1 086 214 504**	**5 319 442 562**	**2 408 395 271**	**1 711 103 547**	**-697 173 793**	**3 422 325 025**	**2 309 798 189**	**1 744 262 652**	**-722 954 165**	**3 331 106 676**	**-91 218 349**
Bulk Services	2 939 323 035	1 924 971 417	-557 983 670	4 306 310 782	1 703 164 798	1 261 730 461	-354 315 953	2 610 579 307	1 591 990 653	1 240 712 633	-365 880 136	2 466 823 150	-143 756 157
Commercial Services	539 624 477	512 342 775	-522 764 492	529 202 760	348 823 367	335 046 663	-338 774 773	345 095 257	344 388 572	333 961 189	-347 331 417	331 018 344	-14 076 912
Communication & Partnership	26 902 375	21 818 931	0	48 721 306	13 945 233	13 720 644	0	27 665 878	13 368 957	12 752 621	0	26 121 578	-1 544 300
Distribution Services	9 306 517 833	4 175 312 846	-764 617 989	12 717 212 690	5 419 313 468	2 652 528 023	-500 806 968	7 571 034 524	5 338 974 225	2 824 774 388	-504 347 628	7 659 400 985	88 366 461
HR Business Partner: W & S	32 865 340	29 783 612	-59 804 363	2 844 588	21 891 772	18 988 169	-38 960 158	1 919 784	23 254 236	21 167 075	-28 719 746	15 701 565	13 781 782
Management: Water & Sanitation	6 024 568	88 688 646	-94 380 477	332 737	4 103 769	54 622 163	-58 495 161	230 770	3 008 431	56 335 448	-59 343 878	0	-230 770
Support Services: W & S	17 741 180	1 549 732	-18 399 858	891 053	11 943 230	1 010 384	-12 358 499	595 115	11 928 719	5 884 458	-17 813 177	0	-595 115
Technical Services: W & S	874 438 676	707 034 456	-945 676 280	635 796 852	558 301 503	464 181 942	-620 733 454	401 749 991	542 028 028	456 456 488	-619 091 461	379 393 055	-22 356 936
Water & Sanitation	**13 743 437 483**	**7 461 502 414**	**-2 963 627 129**	**18 241 312 769**	**8 081 487 141**	**4 801 828 449**	**-1 924 444 966**	**10 958 870 624**	**7 868 941 820**	**4 952 044 301**	**-1 942 527 443**	**10 878 458 677**	**-80 411 947**
Total	**68 768 019 687**	**29 956 059 398**	**-18 169 476 394**	**80 554 602 691**	**40 658 531 822**	**19 265 690 892**	**-11 542 189 067**	**48 382 033 646**	**39 573 988 101**	**19 360 511 313**	**-11 546 892 390**	**47 387 607 024**	**-994 426 622**