CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: MARCH 2025

ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: MAART 2025

ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOKWINDLA 2025
(Q1108)

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☑ **Committee name** : Finance

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

☐ Council

4. DISCUSSION

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

The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 31 March 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 31 March 2025 be noted and referred to MayCo Members and EMT for remedial action, where required.
b) It be noted that savings on expenditure items will be set aside to reduce borrowing and to fund the City's capital programme.

AANBEVELING

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

ISINDULULO

a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyoKwindla 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)(d) – January 2025 Adjustments Budget vs Actual expenditure per vote – Capital

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

FOR FURTHER DETAILS CONTACT

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DIRECTORATE		FILE REF NO	001
SIGNATURE : DIRECTOR			

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

THE 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

MARCH 2025

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:
"The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for the month and for the financial year up to the end of that month: …".

Regulation 28 of the MBRR states:
"The In Year Report of a municipality must be in the format specified as per Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Municipal Finance Management Act".

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 MARCH 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

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	46 386 101	47 199 371	813 270	59 926 010
Total Expenditure (excl. water inventory)	59 949 402	41 346 222	40 563 116	(783 106)	59 728 877
Surplus/(Deficit)	**(206 218)**	**5 039 879**	**6 636 255**	**1 596 376**	**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	6 973 520	5 903 778	(1 069 742)	10 357 944

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	-	-	2.53:1
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%	6.98%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6]	37.28%	85.96%	85.69%	84.79%
Financial Position (R'Thousands)[7]				
Total Assets	92 078 470	103 101 977	102 549 619	97 692 984
Total Liabilities	24 797 436	35 714 814	31 866 125	22 635 070
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	7 287 575	6 576 459	8 635 728	12 476 831

- **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 2.53 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 6.98% 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 84.79% 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 R12 477 million as at 31 March 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	539 021	88 530	2 099 834	2 727 385
Electricity	956 936	49 205	810 932	1 817 073
Rates	822 546	90 261	1 407 177	2 319 984
Sewerage	279 528	37 537	807 630	1 124 695
Refuse	117 997	19 456	505 758	643 211

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period April 2024 to March 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	97.50%	98.86%	98.98%	101.98%
Water	89.40%	92.35%	91.27%	99.11%
Sewerage	94.67%	96.72%	95.88%	105.00%
Refuse	94.65%	96.04%	95.80%	100.06%
Rates	97.97%	98.25%	98.65%	107.54%
Other	93.09%	95.09%	92.94%	106.75%

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

Overall Collection Ratio	
Period	**Current year**
12 Months	97.90%
6 Months	98.34%
3 Months	97.41%
Monthly	102.46%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 31 March 2025 is 97.90%.

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	19 400 827	13 622 046
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.8%	30.2%	29.5%	26.5%
Total Cost of Overtime **(R'Thousands)**	1 152 562	1 005 227	1 065 050	647 365

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 96.

STAFF COMPLEMENT

Municipal Employees (numbers)	As at 30 June 2024	Original Budget 2024/25	March 2025
Filled posts - Permanent	28 787	28 596	28 796
Filled posts - Temporary	1 621	2 263	2 100
Vacant posts - Permanent	3 660	3 553	3 668
	34 068	**34 412**	**34 564**

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

The City had 3668 vacancies as at 31 March 2025; 6169 positions were filled (1689 internal, 761 external, 1297 rehire, 2422 EPWP) with 1497 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 28 February 2025			Staff Movement for period 1 to 31 March 2025								Staff Establishment 31 March 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 305 458 127**	**4.61%**	3	6	0	0	9	0	1	1	**369**	**R 313 579 909**	**4.61%**	The vacancy rate in OCM remains stable at 4.61%. For the month under review, one external appointment was confirmed. A further two appointments are anticipated for the ensuing reporting periods.
Community Services & Health	**6086**	**R 2 649 978 457**	**7.67%**	19	3	-2	85	105	9	4	13	**6087**	**R 2 713 120 437**	**7.54%**	The vacancy rate decreased slightly month-on-month from 7.67% to 7.54% at the end of March 2025. This is still below the Corporate target vacancy rate of 10%. The Directorate reported 9 terminations and 22 appointments for the month under review with 565 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 28 February 2025			Staff Movement for period 1 to 31 March 2025								Staff Establishment 31 March 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	**2677**	**R 1 725 146 417**	**6.57%**	20	6	4	4	34	4	6	10	**2680**	**R 1 768 241 146**	**6.01%**	Corporate Services has actively been monitoring its vacancies with bi-weekly strategic sessions and has implemented bi-weekly meetings with the assigned Human Resources Business Partner (HRBP) who provides additional assistance with staff from the HRBP office. The Directorate 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 prioritises vacancies 12-months and older to be filled/abolished if not needed by departments. There are only five positions currently over the 24-month period, which is being actively monitored.
Economic Growth	**391**	**R 306 107 832**	**8.70%**	2	0	1	5	8	1	1	2	**391**	**R 312 616 196**	**8.95%**	The Directorate currently has 49 positions in various 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 28 February 2025			Staff Movement for period 1 to 31 March 2025								Staff Establishment 31 March 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	**2783**	**R 1 445 925 464**	**4.42%**	8	4	0	0	12	6	5	11	**2791**	**R 1 484 034 953**	**5.45%**	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 by internal appointments but a focused approach is followed to reduce the number of vacancies.

Table continues on next page.

Directorate	Staff Establishment 28 February 2025			Staff Movement for period 1 to 31 March 2025								Staff Establishment 31 March 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 1 048 030 064**	**4.28%**	8	1	0	0	9	2	2	4	**1843**	**R 1 073 567 115**	**2.82%**	Most of the Directorate's vacancies are consequential vacancies 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 363 705 099**	**4.31%**	3	4	1	0	8	1	0	1	**371**	**R 371 748 237**	**3.23%**	The vacancy rate has significantly decreased from 4.31% to 3.23% as at the end of March 2025. During March 2025, the Directorate effected a number of confirmed appointments. A further 16 appointments are in the pipeline for April/May 2025.

Table continues on next page.

Directorate	Staff Establishment 28 February 2025			Staff Movement for period 1 to 31 March 2025								Staff Establishment 31 March 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 513 550 034**	**6.11%**	11	0	1	7	19	4	4	8	**954**	**R 527 301 464**	**5.66%**	The challenges in filling posts include recruitment capacity (only two thirds resources operating); limited skills in market at manager/head level; and limited suitably qualified internal candidates. There is focussed attention on positions older than two years through headhunting, shortlist reviews and LinkedIn leads. In order to shorten the turnaround time, vacancies are filled by means of grouping bulk positions and using adverts and applications received (Bulk posts) in other directorates. For individual posts (not Bulk), line assesses candidates before the adverts close. All job descriptions requiring 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 28 February 2025			Staff Movement for period 1 to 31 March 2025								Staff Establishment 31 March 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	**6902**	**R 2 843 446 635**	**3.93%**	10	2	6	6	24	4	9	13	**6899**	**R 2 921 144 425**	**4.13%**	The Directorate'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) may be filled via the advancement process. This process is referred to as the Restrictive Competitive Advancement Process (Referred to as RECAP) and was approved by the City Manager. RECAP is only applicable to the Safety & Security Directorate. The ED has directed that all new vacancies level T13 and below be filled using this new method. There are currently 82 positions being filled via RECAP, which will significantly reduce the vacancy rate especially consequential vacancies, which is in excess of 60%.

Table continues on next page.

Directorate	Staff Establishment 28 February 2025			Staff Movement for period 1 to 31 March 2025								Staff Establishment 31 March 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	**1053**	**R 747 319 678**	**7.22%**	7	0	0	2	9	0	0	0	**1055**	**R 764 433 815**	**7.49%**	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	**2087**	**R 988 396 856**	**5.75%**	15	4	1	10	30	2	7	9	**2086**	**R 1 010 470 923**	**5.80%**	The vacancy rate has increased slightly from 5.75% to 5.80% for the period under review. The Directorate aims to reduce vacancy ratio below 5%. There are a large number of vacancies currently in various stages of the R&S process i.e. HR 300 to be initiated - 20; HR300 in process - 2; HR 300 with R&S - 66; Advert stage - 27; Long list - 1; Shortlisting - 4; Assessment - 2; NoA - 34; and Filled - 5. 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 28 February 2025			Staff Movement for period 1 to 31 March 2025								Staff Establishment 31 March 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 1 230 972 080**	**8.33%**	11	0	1	75	87	4	12	16	**3708**	**R 1 267 060 345**	**7.28%**	There is a month-on-month decline in the vacancy rate from 8.33% to 7.28% for the month under review. The focus has been on filling operational vacancies mostly level T13 and below, driven through the Bulk R&S Project. This project is close to completion with most R&S processes completed. The Directorate expects to fill about 120 vacancies in April/May 2025.
Water & Sanitation	**5344**	**R 2 355 120 055**	**6.03%**	21	3	4	46	74	3	11	14	**5330**	**R 2 409 270 289**	**6.25%**	The moratorium on filling vacant positions will be systematically lifted to ensure that the R&S team is not overwhelmed by an influx of HR300 forms. It has further 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	**34564**	**R 16 523 156 799**	**5.98%**	138	33	17	240	428	40	62	102	**34564**	**R 16 936 589 255**	**5.87%**	

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	230	159	148	26	2	0	0	**565**
Corporate Services	29	47	63	44	17	0	0	**200**
Economic Growth	8	7	15	17	1	1	0	**49**
Energy	86	56	101	41	6	1	0	**291**
Finance	48	15	20	12	3	0	0	**98**
Future Planning & Resilience	1	0	13	14	2	0	0	**30**
Human Settlements	31	22	21	27	5	0	0	**106**
Office of the City Manager	4	0	11	2	2	1	0	**20**
Safety & Security	92	466	153	27	3	1	0	**742**
Spatial Planning & Environment	21	18	61	27	2	2	0	**131**
Urban Mobility	62	44	31	22	5	2	0	**166**
Urban Waste Management	150	145	58	21	3	1	1	**379**
Water & Sanitation	433	241	142	69	5	1	0	**891**
Total	**1195**	**1220**	**837**	**349**	**56**	**10**	**1**	**3668**

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	313	175	59	18	565	13.6%
Corporate Services	120	51	24	5	200	14.5%
Economic Growth	24	11	14	0	49	28.6%
Energy	135	91	49	16	291	22.3%
Finance	80	13	5	0	98	5.1%
Future Planning & Resilience	18	11	1	0	30	3.3%
Human Settlements	62	20	21	3	106	22.6%
Office of the City Manager	10	7	2	1	20	15.0%
Safety & Security	345	278	117	2	742	16.0%
Spatial Planning & Environment	71	32	17	11	131	21.4%
Urban Mobility	98	47	17	4	166	12.7%
Urban Waste Management	148	103	67	61	379	33.8%
Water & Sanitation	267	208	378	38	891	46.7%
Grand Total	**1 691**	**1 047**	**771**	**159**	**3 668**	**25.4%**

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	46 386 101	47 199 371	813 270	59 926 010
Total Expenditure (excl. water inventory)	58 948 534	59 949 402	41 346 222	40 563 116	(783 106)	59 728 877
Surplus/(Deficit)	**(398 624)**	**(206 218)**	**5 039 879**	**6 636 255**	**1 596 376**	**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	16 956 155	16 753 286	202 869	1.2%	22 039 434
Service charges - Water	4 999 113	5 098 397	3 852 955	3 851 626	1 329	0.0%	5 098 397
Service charges - Waste Water Management	2 547 558	2 587 547	1 963 178	1 969 856	(6 678)	-0.3%	2 587 547
Service charges - Waste management	1 516 500	1 549 837	1 110 794	1 136 508	(25 714)	-2.3%	1 482 911
Sale of Goods and Rendering of Services	677 442	663 294	589 798	505 133	84 666	16.8%	672 810
Agency services	295 891	295 891	217 895	221 919	(4 023)	-1.8%	295 891
Interest	–	–	–	–	–	-	–
Interest earned from Receivables	317 698	324 270	275 115	242 153	32 961	13.6%	324 916
Interest from Current and Non Current Assets	1 071 910	1 071 612	1 182 083	898 620	283 463	31.5%	1 071 612
Dividends	–	–	–	–	–	-	–
Rental from Fixed Assets	461 984	476 123	359 146	365 449	(6 303)	-1.7%	515 461
Licence and permits	196	196	1 175	147	1 028	698.3%	35 234
Operational Revenue	423 647	437 255	334 029	321 926	12 102	3.8%	437 855
Non-Exchange Revenue							
Property rates	12 712 797	12 712 797	9 516 264	9 534 598	(18 334)	-0.2%	12 712 797
Surcharges and Taxes	429 894	431 181	328 110	323 322	4 788	1.5%	431 181
Fines, penalties and forfeits	1 888 192	1 916 612	1 636 740	1 291 738	345 002	26.7%	2 170 237
Licence and permits	56 610	48 135	34 858	36 271	(1 413)	-3.9%	14 480
Transfers and subsidies - Operational	6 919 169	7 044 702	5 934 476	6 108 241	(173 765)	-2.8%	7 037 815
Interest	94 426	94 426	109 236	70 819	38 417	54.2%	94 426
Fuel Levy	2 749 549	2 749 549	2 749 549	2 749 549	–	-	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	3 617 033	3 615 799	1 234	0.0%	5 461 056
Total Revenue (excluding capital transfers and contributions)	**63 943 208**	**65 204 241**	**50 806 637**	**50 001 900**	**804 737**	**1.6%**	**65 454 917**

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 (R202,9 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 (R283,5 million over)**
  The variance mainly reflects on the following items:
  - Interest Received: Short Term and Call fixed deposits (over), due to higher than planned interest rates on external investments.
  - Interest Received - Allocation to Donors (over), due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds.
  - Interest Received: Non-Current Investments (over), where the year-to-date budgeted interest on the sinking fund was lower than the actual interest recognised. This is, however, subject to change upon maturity date in April 2025.

- **Fines, penalties and forfeits (R345 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.
  - Vehicle Impoundment Fees, due to an increase in traffic operations and an increase in the number of traffic enforcement officers actively monitoring parking violations.

- **Transfers and subsidies – Operational (R173,8 million under)**
  The variance reflects mainly in the following directorates:
  - Finance: Grant and Subsidies: National (Unconditional) as a result of the VAT claw back on various USDG projects.
  - Human Settlements: Grants and Subsidies: Grants and Subsidies Provincial, mainly on the following projects:
    - Gugulethu Infill Project Erf 8448/MauMau, due to outstanding invoices as payment certificates are being processed for a consultant whose contract was terminated.
    - Maroela Housing (South), due to delays in the appointment of the contractor who is expected to commence work in the ensuing reporting periods.
    - Imizamo Yethu Hout Bay IDA, where approval of the Human Settlement Development Grant (HSDG) is pending prior project commencement.
    - Freedom Park Ottery IDA & Edward Street: Grassy Park Development, due to initial delays with the appointment of the contractor. The contractor is now on site and invoices for work rendered is expected in the next reporting period.
    - Bonteheuwel Infill Housing Top structure, due to home enrolment delays as well as inclement weather impacting the construction programme.
    - Atlantis: Kanonkop Phase 2 - Top structure, where the tender process has commenced and is currently in the evaluation stage. The contract required by date is set for September 2025; funding will therefore not be spent in the current financial year.
    - PHP: Sakhuluntu (Fisantekraal), due to outstanding invoices from the supplier.
    - Greenville Housing Ph4 Top Structures, where the project has been completed and savings were 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.
  - Community Services & Health: 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.
  - 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 sponsor to recover the costs incurred on the programme by support staff.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 54.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 59.

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	19 212 513	13 482 745	13 862 765	(380 020)	-2.7%	19 077 468
Remuneration of councillors	200 324	188 313	139 301	139 371	(70)	-0.1%	188 313
Bulk purchases - electricity	15 472 230	15 974 700	11 077 354	10 888 320	189 034	1.7%	15 974 700
Inventory consumed	7 077 642	7 158 721	4 746 616	4 805 215	(58 599)	-1.2%	7 083 750
Debt impairment	2 856 164	2 823 023	1 473 493	2 017 592	(544 099)	-27.0%	2 580 635
Depreciation and amortisation	3 807 670	3 804 737	2 800 860	2 836 155	(35 295)	-1.2%	3 769 761
Interest	1 214 301	1 087 467	644 913	763 786	(118 873)	-15.6%	1 089 240
Contracted services	9 767 036	10 351 015	6 135 419	6 345 649	(210 230)	-3.3%	10 235 718
Transfers and subsidies	360 208	420 240	248 218	297 516	(49 299)	-16.6%	419 490
Irrecoverable debts written off	188 242	242 138	670 375	125 027	545 348	436.2%	490 065
Operational costs	3 520 240	3 697 662	2 499 242	2 598 838	(99 595)	-3.8%	3 652 765
Losses on Disposal of Assets	2 244	2 630	6 411	1 270	5 141	404.9%	5 525
Other Losses	563 908	447 298	245 435	280 518	(35 082)	-12.5%	447 298
Total Expenditure	**64 341 831**	**65 410 458**	**44 170 382**	**44 962 021**	**(791 639)**	**-1.8%**	**65 014 728**

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 (R380 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 (R189 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 (R544,1 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.

- **Interest (R118,9 million under)**
  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.

- **Contracted Services (R210,2 million under)**
  The variance is a combination of over-/under expenditure and reflects mainly on:
  - Advisory Services - Research & Advisory (under), due to delays in procurement of various services in respect of the Mayoral Priority Programme.
  - Advisory Services - Project Management (under), as a result of the misalignment of the period budget with the actual expenditure trends.
  - G&D Advisory Services - Project Management (under), due to the late submission of invoices from the consultants for the MyCiTi Automated Fare Collection.
  - Haulage (over), due to waste generated by transfer stations and drop-offs being higher than anticipated.
  - Recreation, Sport, Tourism & Social Development (under), due to some operating ward allocation projects being implemented later than originally planned.
  - Security Services: Other (over), due to:
    - 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.
    - The processing of invoices for contract price adjustments resulting in higher actuals being realised than initially anticipated for the year to date.
  - G&D Contracted Serv Building (under), mainly on:
    - Greenville Housing Project (phase 4), where the project is complete and the remaining budget will be moved to another approved project.
    - Gugulethu Infil, due to delays with interface with contractor and newly appointed team of professional consultants
    - Atlantis Kanonkop, delays with the replacement tender for Tender 355Q. The work will resume in September 2025; and
    - Maroela, due to delays with the contractor appointment.
  - R&M Contracted Serv Building (under), due to some maintenance tenders being finalised later than anticipated.
  - R&M Electrical (over) due to additional electrical maintenance work done at facilities.
  - R&M Gardening Service (under), due to lower than expected actualisation of Plant Maintenance (PM) orders.
  - Security Services: Municipal Facilities (over), due to higher than anticipated expenditure incurred as a result of vandalism and strikes by certain contracted security companies resulting in additional security services being procured to ensure the safety and operational continuity of certain traffic buildings.
  - Litter Picking and Street Cleaning (under), due to delays in finalisation of 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.
  - Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties and are being escorted by security staff.

- **Irrecoverable debts written off (R545,3 million over)**
  The variance is as a result of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation, electricity and housing debtors.

- **Operational costs (R99,6 million under)**
  The variance reflects mainly on:
  - Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water & Sanitation.
  - Training, due to 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.
  - Commission, due to less commission paid to the 3rd party than planned.
  - Electricity, due to outstanding invoices.
  - Subsidy on Home owners Redemption, due a misalignment between period budgets and actual expenditure incurred.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 74.

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	3 148 186	3 293 241	(145 055)	-4.4%	4 465 048
Vote 2 - Corporate Services	4 115 188	4 031 604	2 937 804	2 792 479	145 325	5.2%	4 031 604
Vote 3 - Economic Growth	719 081	751 930	488 771	514 082	(25 311)	-4.9%	751 930
Vote 4 - Energy	18 964 276	19 492 087	13 433 953	13 405 516	28 437	0.2%	19 491 828
Vote 5 - Finance	3 927 081	4 017 436	2 660 447	2 958 546	(298 099)	-10.1%	4 017 436
Vote 6 - Future Planning & Resilience	573 300	595 568	374 094	382 134	(8 041)	-2.1%	595 568
Vote 7 - Human Settlements	1 667 896	1 748 744	1 145 907	1 176 680	(30 773)	-2.6%	1 748 744
Vote 8 - Office of the City Manager	487 886	538 852	365 758	373 941	(8 183)	-2.2%	538 852
Vote 9 - Safety & Security	6 214 301	6 169 483	4 164 206	4 124 544	39 662	1.0%	6 169 483
Vote 10 - Spatial Planning & Environment	1 681 414	1 670 903	1 109 231	1 136 735	(27 504)	-2.4%	1 670 903
Vote 11 - Urban Mobility	4 284 748	4 560 627	2 981 056	3 041 059	(60 002)	-2.0%	4 545 641
Vote 12 - Urban Waste Management	3 764 616	3 779 236	2 593 790	2 696 739	(102 950)	-3.8%	3 779 236
Vote 13 - Water & Sanitation	13 160 998	13 392 824	8 767 179	9 066 325	(299 146)	-3.3%	13 208 455
Total Expenditure by Vote	**64 341 831**	**65 410 458**	**44 170 382**	**44 962 021**	**(791 639)**	**-1.8%**	**65 014 728**

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 65.

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 (R145,3 million over)**
  The variance reflects mainly on the following categories:
  - Inventory Consumed, mainly labour to operating, as a result of outstanding work orders that still needs to be processed to recover labour hours worked.
  - Other Losses - Loss on Foreign Exchange, which relates to a Microsoft Licensing contract where the calculation is being disputed by the Department.

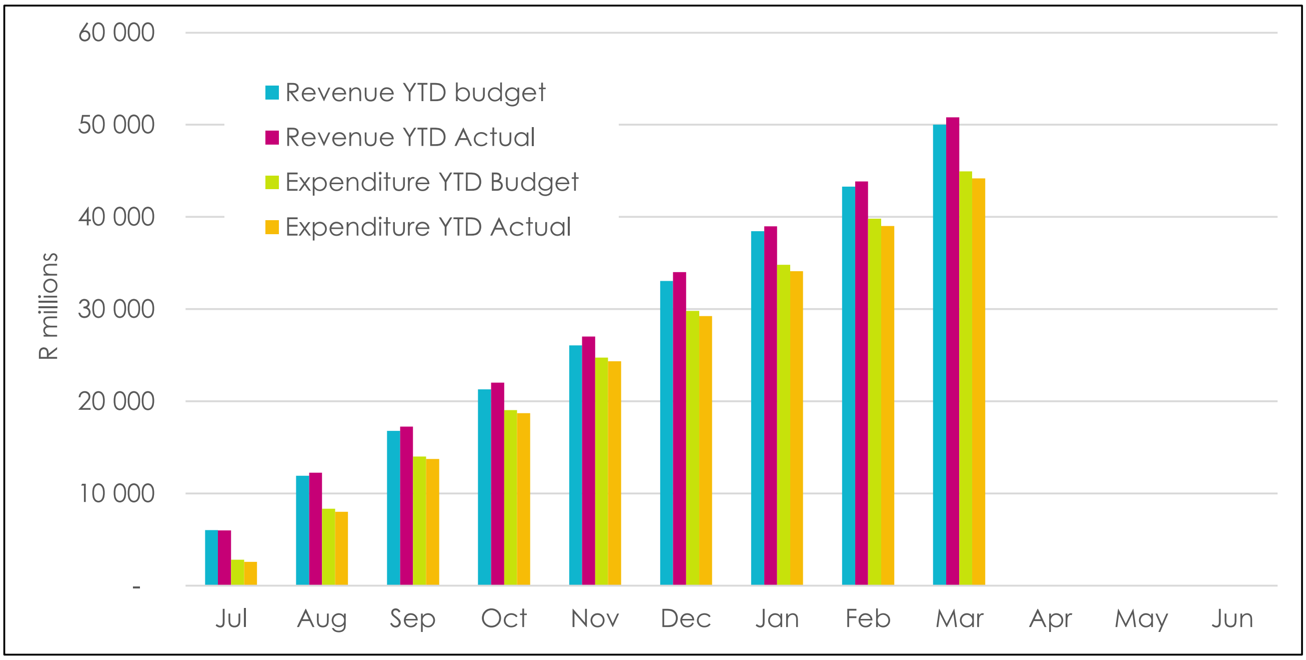
- **Energy (R28,4 million over)**
  The variance reflects mainly on the following categories:
  - Bulk Purchases, due to minimal instances of load-shedding taking place during the period under review as compared to the same period in the previous financial year. The current period budget provision is based on historical trends.
  - Contracted services, mainly on Security Services: Other, due to an increase in theft and vandalism in the City, which has led to an increased requirement for security services to escort personnel mostly in the Gugulethu District.

- **Safety & Security (R39,7 million over)**
  The variance reflects mainly on the following categories:
  - Employee related costs, due to period budget misalignment on salaries and wages, pension, medical aid and shift allowances.
  - Contracted Services, mainly on:
    - Security Services: Municipal Facilities, due to strikes by certain contracted security companies resulting in additional security services being procured to ensure the safety and operational continuity of certain Traffic Buildings.
    - Security Services: Other, due to the processing of invoices for contract price adjustments.
    - Contractors - R&M, due to misalignment between the period budget and actual expenditure incurred to date.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 65.

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**	**5 903 778**	**6 973 520**	**(1 069 742)**	**-15.3%**	**10 357 944**
Funded by:							
National Government	3 395 118	3 485 069	1 362 467	1 838 091	(475 624)	-25.9%	2 753 118
Provincial Government	23 549	20 810	6 517	6 470	47	0.7%	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	42 434	43 124	(690)	-1.6%	102 798
Transfers recognised - capital	**3 552 052**	**3 608 678**	**1 411 419**	**1 887 685**	**(476 267)**	**-25.2%**	**2 870 226**
Borrowing	**7 279 730**	**7 112 039**	**3 808 937**	**4 309 518**	**(500 581)**	**-11.6%**	**6 366 253**
Internally generated funds	**1 188 851**	**1 187 568**	**683 423**	**776 317**	**(92 894)**	**-12.0%**	**1 121 465**
Total Capital Funding	**12 020 633**	**11 908 285**	**5 903 778**	**6 973 520**	**(1 069 742)**	**-15.3%**	**10 357 944**

The summary statement of capital budget performance indicates actual capital expenditure of R5 904 million or 49.58% of the current budget.

The year-to-date spend represents 54.13% (R4 492 million) on internally-funded projects and 39.11% (R1 412 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	175 703	255 852	(80 149)	-31.3%	330 147
Vote 2 - Corporate Services	642 157	436 312	436 614	331 448	330 740	709	0.2%	432 842
Vote 3 - Economic Growth	77 007	111 730	127 449	39 724	64 192	(24 469)	-38.1%	126 969
Vote 4 - Energy	1 109 601	1 233 595	1 218 502	660 673	778 479	(117 806)	-15.1%	1 184 389
Vote 5 - Finance	64 131	70 627	77 873	51 537	59 849	(8 312)	-13.9%	77 823
Vote 6 - Future Planning & Resilience	19 973	17 909	26 405	14 269	15 201	(932)	-6.1%	26 263
Vote 7 - Human Settlements	959 185	982 278	1 078 801	559 107	664 034	(104 927)	-15.8%	1 085 064
Vote 8 - Office of the City Manager	6 322	3 196	6 211	1 697	3 150	(1 453)	-46.1%	2 906
Vote 9 - Safety & Security	444 375	483 669	472 532	343 746	363 230	(19 484)	-5.4%	472 520
Vote 10 - Spatial Planning & Environment	252 541	390 286	301 989	132 670	166 386	(33 716)	-20.3%	296 245
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 631 633	892 418	1 256 156	(363 737)	-29.0%	1 957 993
Vote 12 - Urban Waste Management	592 417	300 619	416 696	281 438	298 564	(17 126)	-5.7%	396 423
Vote 13 - Water & Sanitation	3 315 859	5 093 382	4 765 805	2 419 349	2 717 688	(298 339)	-11.0%	3 968 361
Total Capital Expenditure	**9 404 356**	**12 020 633**	**11 908 285**	**5 903 778**	**6 973 520**	**(1 069 742)**	**-15.3%**	**10 357 944**

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

- **Community Services & Health Directorate (R80,1 million under)**
  The current negative variance reflects on the following projects:
  - Mandela Park Integrated Recreation Facility and other Integrated Recreation Facilities: Initial delays occurred due to community threats communicated via the Public Safety Committee. Purchase order 242Q/2021/22 WPD has been issued, and the contractor is in the process of procuring materials and equipment.
  - Integrated Recreation & Parks Facilities, and Mfuleni Integrated Recreation: Invoices for the construction of synthetic pitches and professional service providers (PSP) were lower than anticipated. Sourcing of quotations for play equipment for differently-abled individuals is currently underway but is taking longer than planned. Installation of electrical and fencing upgrades are in progress. Upgrades for the timber play equipment are facing delays due to finalisation of the request for quotation (RFQ).
  - Recreation and Parks Upgrade: Works package was finalised later than anticipated due to the quotation that was higher than the allocated budget. This has since been resolved with some upgrades completed. Further orders to be placed in the ensuing month.
  - Swimming Pool Upgrade: Initially delayed due to sourcing quotations, however, projects are in the final stages of completion.
  - Cemetery Upgrades: Works package finalised later than anticipated, however, some upgrades have been completed. Further orders to be placed in the ensuing month.
  - National Core Standards Compliance: Quotations were received later than anticipated. Procurement has commenced. Finalisation of the detailed design for various facilities is taking longer than anticipated. The invoice will be received once the design has been finalised and processed accordingly. Building plan approvals for the Vuyani Prefab took longer than anticipated with Building Development Management (BDM) advising anticipated completion mid-April 2025.
  - Regional Parks Upgrades: Works package finalised later than anticipated due to quotation being higher than the allocated budget. This has been resolved by means of a transfer of funds. Some upgrades have been completed. . Further orders to be placed in the ensuing month. The purchase order for supply and installation of fencing took longer than anticipated as the quotation was received late. Balance of funds represents contingency, which is currently soft-locked against the project.
  - Bloekombos Community Hall Rebuild: The project is currently in the execution phase. Project experienced delays due to quotations being received later than planned. Purchase order has since been issued. Works commenced with anticipated completion in May 2025.
  - Bishop Lavis Synthetic Pitch: The project experienced delays due to the late appointment of the PSP to complete detailed designs for the construction of the 11-a-side synthetic pitch. This issue has been resolved. The PSP has been appointed for construction monitoring and will sign-off upon completion of the project. Site handover took place on 9 January 2025, and practical completion is expected by 30 May 2025. The project schedule has been adjusted accordingly. Balance of funds represents contingency which is currently soft locked against the project.

- Bishop Lavis Sport Ground Upgrade - Construction of access road and parking area: The contractor finished the work behind schedule and will face penalties as a result. The construction of the family area involves multiple contractors with only one contractor (003G 2022/23 - Steel Play Equipment) performing poorly and falling behind schedule.
- Library Upgrades and Extensions: The fencing upgrade at Wynberg Library was completed in December 2024. Fencing upgrade is currently in progress at Town Centre Library. The project manager is waiting for the final contract price adjustment (CPA) claim for Town Centre Library, and will process it when received.
- Homeless Accommodation Upgrade & Extension - Kensington: Initial delays were experienced with the appointment of the contractor for construction due to the late submission of the quotation. The contractor has since been appointed and has commence work on site on 1 April 2025. Orders for professional services have been created. The balance of funds represents contingencies, which are currently soft-locked against the project.
- Homeless Accommodation Upgrade & Extension - Retreat: The project is behind schedule due to building plan approval taking longer than anticipated. The contractor is on site and executing work packages satisfactorily and according to schedule, as monitored by the PSP. The balance of funds represents contingencies, which are currently soft-locked against the project.
- Hartleyvale Stadium: Upgrades to the stadium has been completed. CPA invoice came in lower than anticipated. The contractor appointment for the construction of the hockey warm-up area took longer than anticipated due to quotations being received late. Site handover took place on 25 March 2025. Balance of funds represents contingencies, which are currently soft-locked against the project.
- Upgrades to Clinics - East & South FY25: Finalisation of building plan approval for Mathew Goniwe and Town 2 is taking longer than anticipated. PSP to be appointed to complete the detailed design once building plans are approved by BDM. Final quotations to be sourced.
- Langa Sports Ground - Upgrade: Purchase order for floodlights has been issued. The contractor's materials are delayed due to manufacturing lead times on certain items. The contractor is currently on site and work is progressing smoothly. Balance of funds represents contingencies, which are currently soft-locked against the project.
- Upgrade Maitland Crematorium: Initially delays were due to the protracted process of new CPA on Tender 060G/2022/23, which has since been resolved. Contractor has commenced. Cremator 5 in the process of being shipped.
- Upgrade Princessvlei: The invoice from the PSP was lower than anticipated. The purchase order for the construction of the circulatory trail has been issued. There were delays due to quotations being received later than anticipated. The project programme has been revised accordingly.
- Facility upgrades: SASREA FY25: The project manager finalised the priority implementation later than anticipated. However, the contractors are on site and other contractors will be on site after the athletics season in April 2025. Minor savings to be realised.

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

- **Energy Directorate (R117,8 million under)**
  The negative variance is mainly due to the following projects being behind schedule:
  - Vehicles: Replacement FY25, where manufacturing lead time for some aerial platforms had to be extended due to shipping delays. Manufacturing is underway and expected delivery end of April 2025.
  - Ground Mounted PV, where Tender 280Q/2022/23 became active later than anticipated. Orders have been placed for professional services. Site establishment and civil works have commenced.
  - Office Renovation at HV, where engagements with contractors for the various disciplines have taken longer than anticipated.
  - Connection Infrastructure (Quote): East FY25, where applications for new and upgraded supplies have been less than planned for the period under review.
  - MV System Infrastructure (South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the Construction Industry Development Board (CIDB) grading. Alternative contract 021Q/2023/24 has been utilised to place orders.
  - System Equipment Replacement (North, South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. Further orders will be placed as of April 2025.
  - Street Lighting (East, North and Central), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. However, orders have now been placed and construction has commenced on site.
  - Printers: Replacement FY25, where final orders have been placed; awaiting delivery.
  - HV Substations - Facilities refurb FY25, where some quotations were received later than anticipated.

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

- **Human Settlements Directorate (R104,9 million under)**
  The negative variance reflects on the following projects/programmes and is mainly due to initial delays in finalisation of work packages that resulted in projects starting later than anticipated; community unrest that disrupted the planned project schedule as well as contractor change-over mid-year; prolonged land acquisition process; and outstanding invoices for March 2025:
  - Informal Settlement Upgrade: Bosasa Link – Mfuleni;
  - Informal Settlement Upgrade: Enkanini South Extension;
  - Informal Settlement Upgrade: Farm 694 Western Cape Government;
  - Urbanisation: Backyards/Informal Settlement Upgrade;
  - Informal Settlements Routine Upgrades;
  - Asset Upgrade - Routine Programme – Central;
  - Asset Upgrade - Routine Programme – North;
  - Asset Upgrade - Routine Programme – South;
  - Asset Upgrade - Routine Programme – East;
  - Edward Street: Grassy Park Development;
  - Atlantis GAP Sites Housing Project;
  - ACSA Symphony Housing Project Construction;

- Bonteheuwel Infill Housing project Construction; and
- Land Acquisition (Housing).

100% spend is forecasted for the projects currently on the budget.

- **Urban Mobility Directorate (R363,7 million under)**
  The negative variance mainly reflects on the following projects:
  - IRT: Fare Collection, due to delays in finalising specifications, which have impacted the procurement process.
  - IRT Ph2A: Depot Building Works - Mitchells Plain & Khayelitsha, where the last four invoices were lower than anticipated as a result of rain-related delays. While progress is being made, delays in the Eskom connection and EV duct installations have significantly impacted the timeline.
  - IRT: Control Centre, due to outstanding invoices.
  - MyCiTi Phase 1 IRT Station Rebuilds, where works were delayed due to matters relating to the Taxi Association. Minimal construction expenditure has been realised as a result of the late construction start.
  - IRT Ph2A: W4 – Roadway - Govan Mbeki, due to the invoice being lower than anticipated as result of construction-related challenges and security issues experienced on site.
  - IRT Ph2A: Trunk - E3 - M9 Intsikizi - Morning Star, due to the construction progress being slower than anticipated as a result of poor contractor performance.
  - IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather hampering works, and 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.

  74% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R298,3 million under)**
  The variance reflects predominantly on the following projects:
  - Cape Flats Rehabilitation project, where Informal Settlement Upgrade Programme (ISUP) grant funding needs to be re-allocated as it cannot be utilised for this project.
  - Access Road to Muldersvlei Reservoir, where there is a delay in the award of the tender.
  - Trappies Sewer Rehabilitation, Bulk Sewers Milnerton Rehabilitation, and Gordon's Bay Sewer Rising Main as a result of tender delays and unexpected hard rock excavation.
  - Wesfleur WWTW project, where excavation has been delayed as a result of complications at the foundation of the current Blower House.
  - Bayside Canal Upgrade project, due to a legal dispute.

  83% 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 78.

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

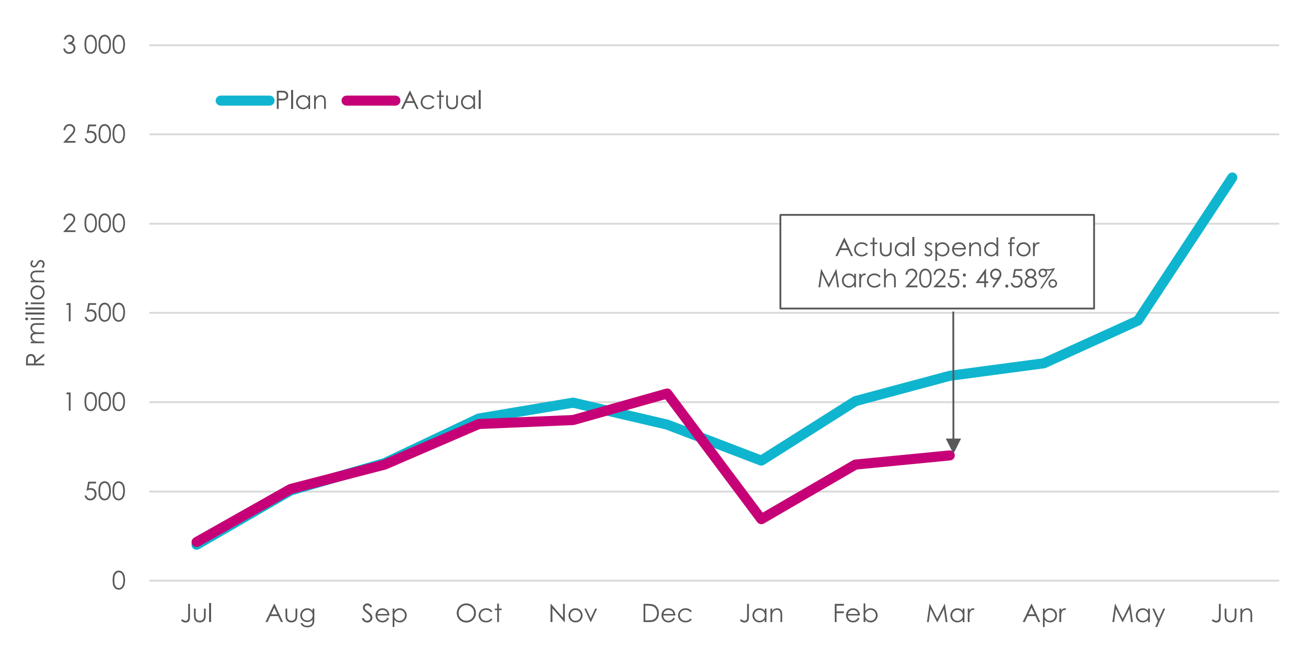
- **Urban Mobility (R673,6 million)**
  Unforeseen/unavoidable delays in the rollout of various high value projects largely due to the impact of the so-called "Construction Mafia", which has not only delayed construction progress on site, but which has also negatively impacted a number of tender processes (even prior to reaching construction), and 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 (R650 million) of the PTNG-BFI funding allocation and an associated reduction of a portion of the Private - Orio budget.

- **Water & Sanitation (R797,41 million)**
  The variance is predominantly due to contingencies of approximately R677 million provided for in the budget. The remaining difference relates to the following projects/programmes:
  - The Cape Flats Rehabilitation project, where the grant funding needs to be re-allocated as the grant funding technical approval was not supported;
  - Access Road to Muldersvlei Reservoir, due to delays in the award of the tender;
  - Advanced Metering Infrastructure project, due to non-responsive tenders;
  - Upgrades to the Killarney Depot, which is pending due to outstanding Multi-Use Asset Management Plan approval; and
  - Trappies Sewer Rehabilitation, Bulk Sewers Milnerton Rehabilitation, and Gordon's Bay Sewer Rising Main, due to tender delays and unexpected hard rock excavation.

Detailed explanations and remedial action on variances on the capital budget (**January 2025 Adjustments Budget vs YearTD actual**) can be found in Annexure B.

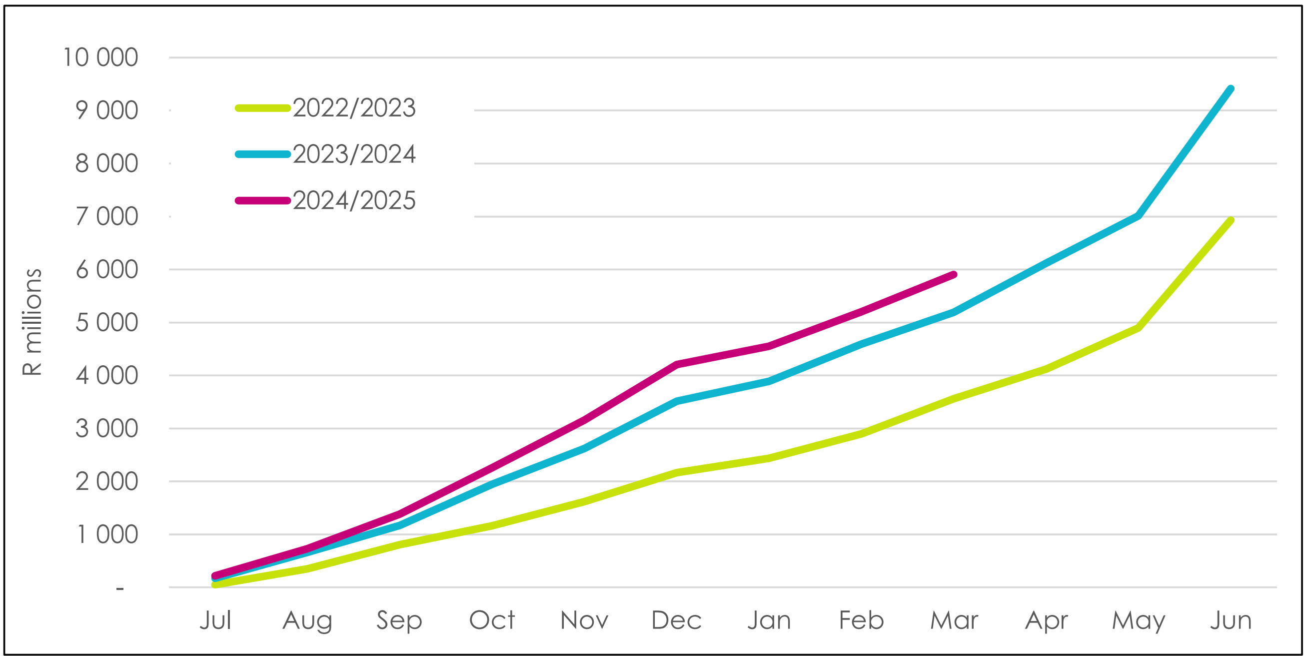
Monthly capital expenditure

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	694 527 256	500 695 243	-193 832 013	1 033 482 604	The negative variance is due to the invoice coming in lower than anticipated, which is as a result of challenges experienced on site with existing services that first need to be relocated before work can progress. The budget and cash flow will be amended in the April 2025 adjustments budget to align to National Treasury Gazette No. 52381 dated 25 March 2025.
Potsdam WWTW - Extension	1 296 987 256	700 725 149	728 436 993	27 711 844	865 457 542	Tenders 146Q/2022/23 and 295Q/2021/22 are being utilised to implement the project. Construction is currently underway with the project running 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	163 071 521	190 715 354	27 643 833	331 252 780	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	181 301 370	155 683 264	-25 618 106	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 allocations. The budget and cash flow will be amended in the April 2025 adjustments budget to align to National Treasury Gazette No. 52381 dated 25 March 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
Replace & Upgrade Water Network	231 449 774	122 825 036	96 886 520	-25 938 516	214 385 669	The programme is slightly behind schedule as a result of two projects that were cancelled earlier in the financial year due to security issues. Minor savings will be realised and reprioritised to other priority projects within the Department, once identified.

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	162 547 839	157 809 630	-4 738 209	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	209 190 000	139 398 499	136 511 468	-2 887 031	209 740 000	The project is ahead of schedule due to satisfactory contractor performance.
Cape Flats Aquifer Recharge	190 089 370	135 754 975	135 640 409	-114 566	180 086 373	The contractor is fast tracking the project in order to align with the revised construction programme. The balance of funds represents contingencies, which is currently soft-locked against the project.
Ground Mounted PV	184 109 170	114 614 916	93 864 582	-20 750 334	184 109 170	The project is behind schedule as Tender 280Q/2022/23 became active later than anticipated. Orders have been placed for professional services. The site establishment and civil works have commenced.
Fleet & Plant: Replacement	182 453 826	173 810 162	168 188 057	-5 622 105	182 453 826	The 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	67 834 624	6 817 330	-61 017 294	157 019 363	The project is behind schedule due to existing services being found unexpectedly while excavating the foundation for the blower house. The delay will be mitigated by ordering major equipment with anticipated delivery in April/May 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
Bulk Retic Sewers in Milnerton Rehab	171 989 669	94 762 010	63 433 428	-31 328 582	121 300 001	The project is in the 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. A portion of the budget will be revised in order to align it with the latest implementation plan. 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 have been paid. The rest of the legal fees will, however, 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	125 878 892	98 221 687	-27 657 205	158 671 219	The project is behind schedule due to 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	87 047 666	51 518 415	-35 529 251	114 164 934	The project is behind schedule due to existing services and hard rock excavations. Given the continued geotechnical conditions, a portion of the budget will be revised in order to align it with the latest implementation plan. The balance of funds represents contingencies, which is currently soft-locked against the project.
Cape Flats Aquifer:Hanover Park & Philip	130 000 000	57 779 855	83 856 948	26 077 093	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	123 049 942	88 583 700	87 092 791	-1 490 909	123 049 942	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	44 265 585	9 573 654	-34 691 931	116 500 000	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.
Bulk Water Infrastructure Replacement	110 000 000	45 189 077	41 793 415	-3 395 662	109 277 535	Various small projects are at different stages ranging from design to implementation. The routine programme is behind schedule (cumulative expenditure) due to pending invoices from different projects for the period under review. 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
Land Acquisition (Housing)	108 570 507	23 774 199	12 787 161	-10 987 038	108 570 507	The project was delayed initially as a result of negotiations for the purchase of land in Du noon (measuring an extent of approximately 62.7181 ha), which took longer than anticipated. The owner has since accepted the offer to purchase and the project manager is following-up on the invoice.
Informal Settllements Routine Upgrades	106 452 417	53 462 648	32 452 719	-21 009 929	95 753 340	The project is behind schedule due to initial delays in finalising the Work Package Document. The project is, however, currently underway.
Athlone WWTW-Capacity Extension	102 466 761	73 374 640	76 822 011	3 447 371	93 028 517	The project is ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project.
Sir Lowry's Pass River Upgrade	100 762 512	66 237 294	65 265 582	-971 712	82 470 177	The variance is due to outstanding invoices for period 8, 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	55 830 375	60 983 805	5 153 430	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	47 141 426	50 912 963	3 771 537	88 400 274	The project is completed. Savings will be realised and reprioritised to other priority projects within the department, once identified.
	6 596 158 941	**3 680 738 714**	**3 266 838 880**	**-413 899 834**	**5 307 829 073**	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R12 477 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	**20 673 802**	**20 154 249**
Total Commitments	**10 537 924**	**8 454 126**
Unspent Conditional Grants	3 425 808	3 413 950
Housing Development	301 380	305 266
MTAB	26 079	25 697
Trust Funds	1 181	1 189
Insurance reserves	498 712	500 665
CRR / Revenue	4 291 657	4 207 359
Other contractual commitments	1 993 107	-
Uncommitted Funds	**10 135 878**	**11 700 123**
Closing Cash and Investment Balance	**20 673 802**	**20 154 249**
Non Current Investments	2 371 954	378 795
Current Investments	7 112 141	7 298 623
Cash and Cash Equivalents as per Cash flow statement (Table C7)	11 189 707	12 476 831

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 51.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 90.

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 99.

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	1 351 870	1 519 178	(167 307)	-11.0%	7 044 702
Total capital expenditure of Transfers and Grants	3 552 052	3 608 678	1 411 419	1 887 685	(476 267)	-25.2%	2 870 226
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**10 471 221**	**10 653 380**	**2 763 289**	**3 406 863**	**(643 574)**	**-18.9%**	**9 914 928**

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 94.

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	3 444	2	5	–	–	–	–	–	3 451

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 the late submission of an invoice.

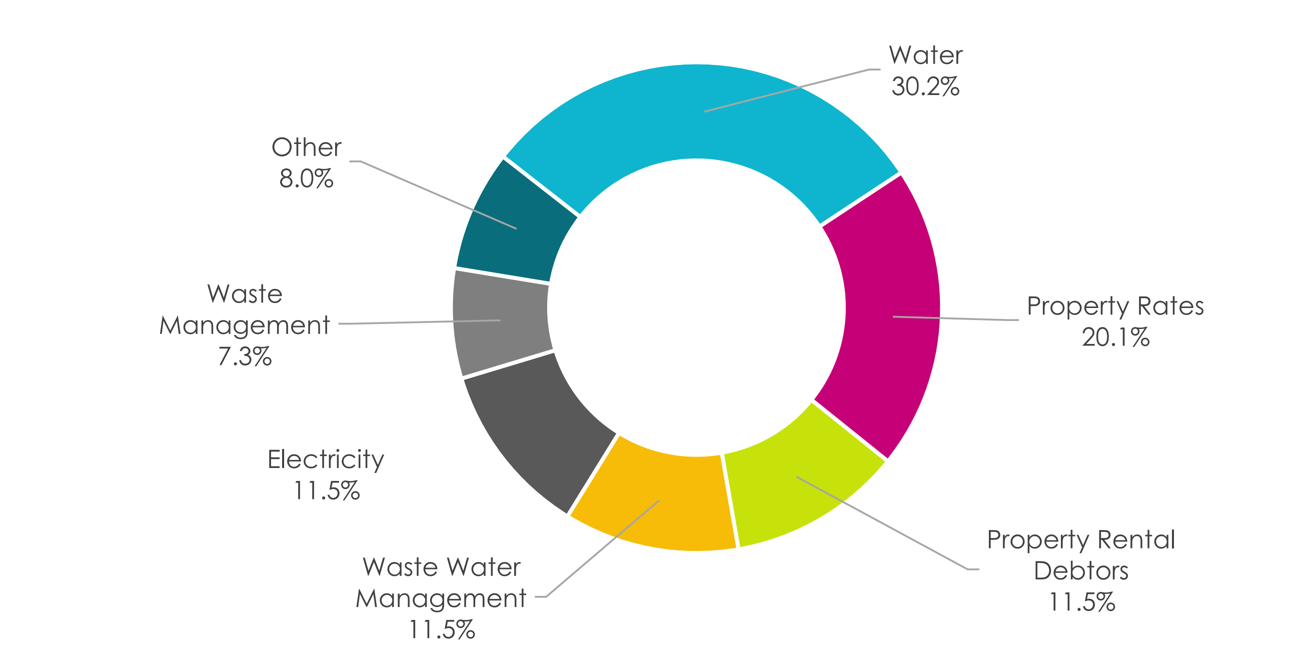
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

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	2 823 335	27.9%	295 416	2.9%	201 943	2.0%	6 783 420	67.1%	10 104 114
2023/24 - totals only	2 801 065	27.8%	288 270	2.9%	314 811	3.1%	6 675 488	66.2%	10 079 634
Movement	22 270		7 146		(112 869)		107 933		24 479
% Increase/(Decrease) year on year		**0.8%**		**2.5%**		**-35.9%**		**1.6%**	**0.24%**

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	R39 675 075.08	R2 421 519.25	R1 562 848.99	R0.00	R0.00	R2 656 853.09	R0.00	R2 288 007.58	R30 745 846.17	The company is in business rescue effective 29 January 2025. A payment of R1 754 218.74 was received from Investec on 31 March 2025. A monthly tenant off-set applies on a continuous basis.
Basfour 2295 (Pty) Ltd	R44 851 496.55	R3 254 701.95	R3 546 308.90	R2 398 000.01	-R2 898 000.00	R3 372 318.44	R0.00	R3 381 569.32	R31 796 597.93	The company is in business rescue effective 29 January 2025. A payment of R3 254 701.95 was received from Investec on 7 April 2025. A security deposit of R2 898 000 backdated to 2006 is currently in dispute.
Cornucopia Trust	R25 757 755.80	R1 034 009.62	R0.00	R0.00	R0.00	R0.00	R0.00	R6 880 443.13	R17 843 303.05	An instalment plan is currently in place with the last payment of the full account balance due on 25 June 2025. The latest payment amounting to R2 142 468.58 was received on 4 April 2025.
Beadica 281 CC	R27 919 313.80	R3 540 136.11	R189.80	R1 545 785.49	R0.00	-R1 320 200.00	R6 204 158.28	R17 949 244.12	R0.00	There is no active instalment plan in place or cooperation from the customer. Water and electricity have been disconnected with the account handed over.
Myriad Trust	R21 288 551.81	R1 414 701.43	R1 540 333.30	R0.00	R1 483 266.76	R1 630 140.14	R1 681 952.86	R9 585 085.46	R3 953 071.86	An instalment plan of R500 000 is currently in place with the last payment of the full account balance due on 25 June 2025. The latest payment totalling R1 581 570.72 was received on 2 April 2025.
Cape Town Community Housing Co Pty Ltd	R18 489 298.52	R25 756.20	R2 998 794.05	R0.00	R0.00	R0.00	R0.00	R0.00	R15 464 748.27	A request to amend the rating category from vacant land to residential is with the Valuations Department who is waiting on an outstanding affidavit from the customer. Last payment of R500 000 was received on 28 February 2025.

Table continues on next page.

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

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Ndabeni Communal Property Trust	R 15 056 664.57	R 154 822.93	R 188 240.37	R 192 488.91	R 182 085.89	R 187 879.59	R 195 557.27	R 3 003 299.87	R 10 952 289.74	The Commission on Restitution of Land Rights paid R2 million as per the approved full and final settlement. A write-off is in progress.
Northern Value Share Block Pty Ltd	R 12 573 110.97	R 208 830.96	R 272 534.16	R 262 674.86	R 241 723.02	R 248 158.69	R 232 125.63	R 1 657 947.89	R 9 449 115.76	The account was handed over to the 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. The latest payment of R90 612.67 was received on 1 April 2025.
Bentifor (Pty) Ltd	R 10 507 833.42	R 101 616.78	R 195 842.90	R 197 947.46	R 191 603.89	R 182 186.64	R 626 891.44	R 3 482 433.32	R 5 529 310.99	There is a water query on the account. The Water & Sanitation Directorate is in the process of installing a new water supply as the property was connected to a fire hydrant meter, which was running continuously. The last payment totalling R110 000 was received on 11 March 2025.
Get Metal Properties (Pty) Ltd	R 17 447 032.89	R 7 915 098.32	R 0.00	R 0.00	R 0.00	R 0.00	R 7 518 773.26	R 2 013 161.31	R 0.00	An instalment plan of R1 million is currently in place. Last payment totalling R2 604 076.76 was received on 24 March 2025.
TOTAL	**R 233 566 133.41**	**R 20 071 193.55**	**R 10 305 092.47**	**R 4 596 896.73**	**-R 799 320.44**	**R 6 957 336.59**	**R 16 459 458.74**	**R 50 241 192.00**	**R 125 734 283.77**	

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security Deposit	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 0.00	R 4 371 787.17	R 3 667 631.00	R 0.00	R 23 154 342.35	R 8 475 830.21	-R 3 342.99	R 8 827.34	R 0.00	R 39 675 075.08
Basfour 2295 (Pty) Ltd	R 47 973 496.55	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 44 851 496.55
Cornucopia Trust	R 0.00	R 2 235 220.22	R 2 699 930.61	R 0.00	R 16 773 805.36	R 4 049 366.81	-R 757.00	R 0.00	R 189.80	R 25 757 755.80
Beadica 281 CC	R 29 346 513.80	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 27 919 313.80
Myriad Trust	R 21 773 051.81	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 21 288 551.81
Cape Town Community Housing Co Pty Ltd	R 296.34	R 20 209.89	R 10 938.95	R 15 961.37	R 18 441 188.89	R 0.00	R 0.00	R 676.88	R 26.20	R 18 489 298.52
Ndabeni Communal Property Trust	R 0.00	R 15 420.80	R 15 420.80	R 14 702.58	R 13 413 842.63	R 0.00	R 0.00	R 1 553 293.70	R 43 984.06	R 15 056 664.57
Northern Value Share Block Pty Ltd	R 0.00	R 806 270.85	R 588 432.41	R 0.00	R 11 121 483.28	R 0.00	-R 1 022.66	R 0.00	R 57 947.09	R 12 573 110.97
Bentifor (Pty) Ltd	R 0.00	R 3 728 995.20	R 5 526 115.23	R 0.00	R 1 047 103.14	R 206 666.05	-R 1 046.20	R 0.00	R 0.00	R 10 507 833.42
Get Metal Properties (Pty) Ltd	R 17 447 032.89	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 17 447 032.89

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 168 723.98	R1 206.23	R65 096.43	R79 796.78	R80 291.43	R75 632.47	R80 210.11	R804 521.42	R11 981 969.11	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 end April 2025.
Church Methodist	R10 088 773.62	R61 735.66	R124 572.99	R117 822.18	R129 865.72	R86 487.62	R118 112.51	R800 728.25	R8 649 448.69	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 end April 2025.
Conference of The Methodist Church of Southern Africa	R8 741 965.66	R181 576.32	R257 483.11	R230 133.24	R258 432.09	R236 684.35	R250 574.99	R1 513 491.01	R5 813 590.55	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 end April 2025.
The Rockefeller at Harbour Place Body Corporate	R8 326 154.59	R594 941.91	R674 365.20	R662 593.06	R936 076.11	R629 350.57	R567 872.10	R935 917.96	R3 325 037.68	Full and final settlement of the account is in progress. Last payment totalling R167 279.70 was received on 7 April.2025.
St Johns 1 Body Corporate	R7 083 291.48	R233 019.04	R279 117.83	R276 187.07	R2 208 951.00	R0.00	R0.00	R424 010.27	R3 662 006.27	The water meter was delivered to the lab for testing on 6 March 2025. A dunning lock is on the account until 30 May 2025. Last payment of R226 050.98 was received on 10 February 2025.
Mitchells Plain Foundation	R5 236 556.71	R0.00	R176 065.70	R182 981.44	R173 695.60	R175 723.19	R181 286.25	R1 210 437.23	R3 136 367.30	Valuation objection; pending rating category change application due to outstanding information. A dunning lock is on the account until 30 April 2025. Last payment totalling R2 000 was received on 4 April 2025.

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 City Mission	R4 869 679.40	R0.00	R108 427.71	R105 274.08	R112 231.27	R114 964.76	R107 116.64	R701 842.01	R3 619 822.93	This is a City-owned building, which was given to the Cape Town City Mission in 1976 but never transferred. The matter is now with the Disposal & Acquisitions Department with discussions to transfer the property in progress.
Burgundy Estate Master Home Owners Association	R4 611 413.89	R0.00	R20 830.74	R26 958.25	R26 767.25	R26 041.73	R28 257.01	R191 413.65	R4 291 145.26	Special incentive write-off in progress. A payment totalling R40 000 was received on 1 March 2025.
Cape Town Community Housing Co Pty Ltd	R4 752 023.38	R2 144.95	R680 704.15	R0.00	R0.00	R0.00	R0.00	R63 745.35	R4 005 428.93	A request to amend the rating category from vacant land to residential is with the Valuations Department who is waiting on an outstanding affidavit from the customer.
Paardevlei Retirement Estate Body Corpor Rate	R3 987 124.33	R0.00	R0.00	R0.00	R0.00	R217 418.33	R229 340.37	R192 323.10	R3 348 042.53	A payment arrangement of R50 000 per month is in place. Last payment totalling R439 660.94 was received on 15 March 2025. Account is with the Legal Department for a follow-up with the customer.
TOTAL	**R70 865 707.04**	**R1 074 624.11**	**R2 386 663.86**	**R1 681 746.10**	**R3 926 310.47**	**R1 562 303.02**	**R1 562 769.98**	**R6 838 430.25**	**R51 832 859.25**	

Top 10 Residential debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	Security deposit	Other	Sundries	TOTAL
Church Methodist	R 0.00	R 12 997 628.06	R 168 009.83	R 0.00	R 0.00	R 0.00	R 3 086.09	R 0.00	R 13 168 723.98
Church Methodist	R 0.00	R 9 899 126.04	R 188 779.73	R 0.00	R 0.00	R 0.00	R 867.85	R 0.00	R 10 088 773.62
Conference of The Methodist Church of Southern Africa	R 0.00	R 4 181 916.04	R 3 544 348.27	R 4 068.44	R 960 465.30	R 0.00	R 0.00	R 51 167.61	R 8 741 965.66
The Rockefeller at Harbour Place Body Corporate	R 8 326 154.59	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 8 326 154.59
St Johns 1 Body Corporate	R 4 039 842.59	R 2 024 211.25	R 932 072.68	R 91 882.22	R 0.00	-R 4 717.26	R 0.00	R 0.00	R 7 083 291.48
Mitchells Plain Foundation	R 2 660 473.96	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 5 236 556.71
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
Burgundy Estate Master Home Owners Association	R 0.00	R 812 942.66	R 3 630 532.27	R 2 714.76	R 138 890.32	-R 1 514.00	R 27 847.88	R 0.00	R 4 611 413.89
Cape Town Community Housing Co Pty Ltd	R 0.00	R 13 557.70	R 13 557.70	R 0.00	R 4 611 070.39	R 0.00	R 113 159.04	R 678.55	R 4 752 023.38
Paardevlei Retirement Estate Body Corpor Rate	R 4 562 124.33	R 0.00	R 0.00	R 0.00	R 0.00	-R 575 000.00	R 0.00	R 0.00	R 3 987 124.33

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	9 516 264	9 534 598	(18 334)	-0.2%	12 712 797
Service charges	28 550 345	30 391 426	31 279 059	23 883 082	23 711 276	171 806	0.7%	31 208 289
Investment revenue	1 578 846	1 071 910	1 071 612	1 182 083	898 620	283 463	31.5%	1 071 612
Transfers and subsidies - Operational	6 719 779	6 919 169	7 044 702	5 934 476	6 108 241	(173 765)	-2.8%	7 037 815
Other own revenue	12 636 446	12 847 906	13 096 070	10 290 731	9 749 165	541 566	5.6%	13 424 404
Total Revenue (excluding capital transfers and contributions)	**61 471 876**	**63 943 208**	**65 204 241**	**50 806 637**	**50 001 900**	**804 737**	**1.6%**	**65 454 917**
Employee costs	17 107 614	19 311 622	19 212 513	13 482 745	13 862 765	(380 020)	-2.7%	19 077 468
Remuneration of Councillors	183 030	200 324	188 313	139 301	139 371	(70)	-0.1%	188 313
Depreciation and amortisation	3 495 788	3 807 670	3 804 737	2 800 860	2 836 155	(35 295)	-1.2%	3 769 761
Interest	829 972	1 214 301	1 087 467	644 913	763 786	(118 873)	-15.6%	1 089 240
Inventory consumed and bulk purchases	20 593 138	22 549 872	23 133 421	15 823 970	15 693 535	130 435	0.8%	23 058 450
Transfers and subsidies	359 818	360 208	420 240	248 218	297 516	(49 299)	-16.6%	419 490
Other expenditure	15 881 288	16 897 834	17 563 766	11 030 375	11 368 893	(338 517)	-3.0%	17 412 005
Total Expenditure	**58 450 649**	**64 341 831**	**65 410 458**	**44 170 382**	**44 962 021**	**(791 639)**	**-1.8%**	**65 014 728**
Surplus/(Deficit)	**3 021 226**	**(398 624)**	**(206 218)**	**6 636 255**	**5 039 879**	**1 596 376**	**31.7%**	**440 189**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 608 678	1 411 419	1 905 093	(493 675)	-25.9%	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**	**8 047 674**	**6 944 973**	**1 102 701**	**15.9%**	**4 048 867**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 428**	**3 402 460**	**8 047 674**	**6 944 973**	**1 102 701**	**15.9%**	**4 048 867**
Capital expenditure & funds sources								
Capital expenditure	**9 404 356**	**12 020 633**	**11 908 285**	**5 903 778**	**6 973 520**	**(1 069 742)**	**-15.3%**	**10 357 944**
Capital transfers recognised	2 579 517	3 552 052	3 608 678	1 411 419	1 887 685	(476 267)	-25.2%	2 870 226
Borrowing	2 544 486	7 279 730	7 112 039	3 808 937	4 309 518	(500 581)	-11.6%	6 366 253
Internally generated funds	**4 280 353**	**1 188 851**	**1 187 568**	**683 423**	**776 317**	**(92 894)**	**-12.0%**	**1 121 465**
Total sources of capital funds	**9 404 356**	**12 020 633**	**11 908 285**	**5 903 778**	**6 973 520**	**(1 069 742)**	**-15.3%**	**10 357 944**
Financial position								
Total current assets	21 706 601	24 178 012	25 933 734	20 761 382				25 933 734
Total non current assets	70 371 869	78 923 966	76 615 885	76 931 602				76 615 885
Total current liabilities	14 397 126	16 012 766	14 596 285	12 087 429				14 596 285
Total non current liabilities	10 400 311	19 702 048	17 269 841	10 547 641				17 269 841
Community wealth/Equity	**67 281 033**	**67 387 163**	**70 683 494**	**75 057 914**				**70 683 494**
Cash flows								
Net cash from (used) operating	7 885 054	6 441 207	6 884 860	9 815 604	9 305 967	(509 636)	-5.5%	6 426 858
Net cash from (used) investing	(8 020 031)	(10 102 203)	(9 850 673)	(4 658 753)	(5 840 079)	(1 181 327)	20.2%	(9 338 777)
Net cash from (used) financing	(688 229)	4 434 065	4 313 966	32 405	32 905	500	1.5%	4 252 506
Cash/cash equivalents at the month/year end	**7 287 575**	**6 576 459**	**8 635 728**	**12 476 831**	**10 786 368**	**(1 690 463)**	**-15.7%**	**8 628 162**

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 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 - Functional								
Governance and administration	**19 757 407**	**19 742 169**	**19 956 441**	**16 348 207**	**15 963 291**	**384 917**	**2.4%**	**20 023 117**
Executive and council	1 985	376	376	1 020	282	738	261.8%	1 128
Finance and administration	19 755 408	19 741 789	19 956 061	16 347 192	15 963 006	384 186	2.4%	20 021 986
Internal audit	14	4	4	(5)	3	(7)	-276.4%	4
Community and public safety	**4 554 905**	**4 773 683**	**4 863 688**	**3 438 118**	**3 370 780**	**67 338**	**2.0%**	**5 122 014**
Community and social services	119 751	127 046	117 678	86 653	86 834	(181)	-0.2%	118 566
Sport and recreation	79 091	71 520	87 868	56 730	67 467	(10 737)	-15.9%	88 310
Public safety	2 325 370	2 386 413	2 410 773	1 983 689	1 649 668	334 020	20.2%	2 664 116
Housing	1 631 603	1 724 218	1 829 212	1 036 443	1 284 579	(248 136)	-19.3%	1 829 212
Health	399 089	464 486	418 156	274 604	282 233	(7 629)	-2.7%	421 811
Economic and environmental services	**2 861 587**	**3 793 956**	**3 892 189**	**1 942 763**	**2 168 175**	**(225 412)**	**-10.4%**	**3 892 189**
Planning and development	638 856	667 869	665 749	506 058	496 683	9 375	1.9%	665 749
Road transport	2 151 393	3 079 634	3 174 508	1 393 872	1 635 185	(241 313)	-14.8%	3 174 508
Environmental protection	71 337	46 453	51 932	42 833	36 307	6 526	18.0%	51 932
Trading services	**36 832 630**	**39 184 030**	**40 099 274**	**30 487 431**	**30 403 752**	**83 679**	**0.3%**	**40 024 947**
Energy sources	20 480 288	21 970 830	22 684 584	17 506 195	17 321 584	184 612	1.1%	22 680 784
Water management	10 625 368	11 146 233	11 316 670	8 147 728	8 164 455	(16 728)	-0.2%	11 310 815
Waste water management	3 679 341	3 886 179	3 899 663	3 100 273	3 155 471	(55 198)	-1.7%	3 899 663
Waste management	2 047 633	2 180 788	2 198 357	1 733 235	1 762 241	(29 007)	-1.6%	2 133 685
Other	**1 012**	**1 423**	**1 327**	**1 536**	**995**	**541**	**54.4%**	**1 327**
Total Revenue - Functional	**64 007 541**	**67 495 260**	**68 812 918**	**52 218 056**	**51 906 993**	**311 062**	**0.6%**	**69 063 595**
Expenditure - Functional								
Governance and administration	**9 086 566**	**3 439 081**	**3 531 258**	**2 824 752**	**2 199 612**	**625 140**	**28.4%**	**3 465 220**
Executive and council	566 125	135 747	138 995	63 105	81 069	(17 964)	-22.2%	139 034
Finance and administration	8 455 783	3 299 818	3 387 609	2 761 654	2 115 029	646 625	30.6%	3 321 531
Internal audit	64 658	3 516	4 654	(8)	3 514	(3 522)	-100.2%	4 654
Community and public safety	**10 654 879**	**14 735 432**	**15 050 567**	**10 028 559**	**10 510 124**	**(481 565)**	**-4.6%**	**14 893 054**
Community and social services	1 074 303	1 834 301	1 826 070	1 228 631	1 316 098	(87 467)	-6.6%	1 783 070
Sport and recreation	1 481 069	2 243 054	2 220 192	1 601 145	1 616 177	(15 031)	-0.9%	2 175 289
Public safety	4 702 521	6 342 275	6 614 523	4 155 953	4 473 999	(318 045)	-7.1%	6 614 513
Housing	1 955 283	2 491 391	2 609 024	1 754 229	1 812 277	(58 048)	-3.2%	2 609 024
Health	1 441 703	1 824 410	1 780 758	1 288 601	1 291 573	(2 973)	-0.2%	1 711 158
Economic and environmental services	**6 434 930**	**7 597 918**	**7 483 184**	**5 162 616**	**5 088 922**	**73 694**	**1.4%**	**7 468 377**
Planning and development	1 717 619	2 142 996	2 109 931	1 409 391	1 455 406	(46 015)	-3.2%	2 110 110
Road transport	4 397 035	4 994 071	4 909 239	3 457 278	3 319 207	138 071	4.2%	4 894 254
Environmental protection	320 277	460 851	464 014	295 947	314 310	(18 362)	-5.8%	464 014
Trading services	**32 153 678**	**38 348 942**	**39 118 003**	**26 003 187**	**27 000 586**	**(997 399)**	**-3.7%**	**38 960 631**
Energy sources	18 792 021	21 384 317	21 857 916	15 220 622	15 164 823	55 800	0.4%	21 857 662
Water management	8 895 820	9 629 760	9 783 650	6 428 129	6 652 112	(223 984)	-3.4%	9 515 177
Waste water management	3 656 539	5 356 732	5 399 244	3 383 294	3 745 056	(361 762)	-9.7%	5 512 743
Waste management	809 298	1 978 132	2 077 192	971 142	1 438 594	(467 453)	-32.5%	2 075 049
Other	**120 597**	**220 463**	**227 446**	**151 268**	**162 777**	**(11 509)**	**-7.1%**	**227 446**
Total Expenditure - Functional	**58 450 649**	**64 341 835**	**65 410 458**	**44 170 382**	**44 962 021**	**(791 639)**	**-1.8%**	**65 014 728**
Surplus/ (Deficit) for the year	**5 556 892**	**3 153 425**	**3 402 460**	**8 047 674**	**6 944 973**	**1 102 701**	**15.9%**	**4 048 867**

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	Budget Year 2024/25						
	Audited Outcome	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	665 991	685 104	(19 113)	-2.8%	982 714
Vote 2 - Corporate Services	104 867	78 364	79 111	72 228	57 224	15 005	26.2%	79 111
Vote 3 - Economic Growth	363 229	282 332	451 699	232 078	211 961	20 117	9.5%	490 810
Vote 4 - Energy	20 301 594	21 761 003	22 474 758	17 296 245	17 111 714	184 531	1.1%	22 470 958
Vote 5 - Finance	18 871 350	19 087 456	19 112 076	15 874 254	15 545 780	328 474	2.1%	19 112 076
Vote 6 - Future Planning & Resilience	64 581	69 439	71 180	41 885	43 539	(1 653)	-3.8%	71 180
Vote 7 - Human Settlements	1 631 983	1 723 981	1 829 152	1 036 251	1 284 547	(248 297)	-19.3%	1 829 152
Vote 8 - Office of the City Manager	1 985	916	916	859	153	706	461.0%	1 664
Vote 9 - Safety & Security	2 370 217	2 446 022	2 460 755	2 024 616	1 690 478	334 137	19.8%	2 714 097
Vote 10 - Spatial Planning & Environment	640 754	679 653	684 102	530 012	513 786	16 227	3.2%	684 102
Vote 11 - Urban Mobility	2 274 998	3 091 210	3 211 247	1 400 443	1 651 187	(250 744)	-15.2%	3 211 247
Vote 12 - Urban Waste Management	2 092 894	2 202 793	2 216 158	1 765 854	1 770 834	(4 980)	-0.3%	2 174 774
Vote 13 - Water & Sanitation	14 333 991	15 063 170	15 247 567	11 277 339	11 340 687	(63 348)	-0.6%	15 241 712
Total Revenue by Vote	**64 007 541**	**67 495 260**	**68 812 918**	**52 218 056**	**51 906 993**	**311 062**	**0.6%**	**69 063 595**
Expenditure by Vote								
Vote 1 - Community Services & Health	4 095 388	4 781 045	4 661 164	3 148 186	3 293 241	(145 055)	-4.4%	4 465 048
Vote 2 - Corporate Services	3 600 370	4 115 188	4 031 604	2 937 804	2 792 479	145 325	5.2%	4 031 604
Vote 3 - Economic Growth	645 128	719 081	751 930	488 771	514 082	(25 311)	-4.9%	751 930
Vote 4 - Energy	16 932 773	18 964 276	19 492 087	13 433 953	13 405 516	28 437	0.2%	19 491 828
Vote 5 - Finance	3 386 594	3 927 081	4 017 436	2 660 447	2 958 546	(298 099)	-10.1%	4 017 436
Vote 6 - Future Planning & Resilience	543 604	573 300	595 568	374 094	382 134	(8 041)	-2.1%	595 568
Vote 7 - Human Settlements	1 577 781	1 667 896	1 748 744	1 145 907	1 176 680	(30 773)	-2.6%	1 748 744
Vote 8 - Office of the City Manager	485 592	487 886	538 852	365 758	373 941	(8 183)	-2.2%	538 852
Vote 9 - Safety & Security	5 541 728	6 214 301	6 169 483	4 164 206	4 124 544	39 662	1.0%	6 169 483
Vote 10 - Spatial Planning & Environment	1 447 695	1 681 414	1 670 903	1 109 231	1 136 735	(27 504)	-2.4%	1 670 903
Vote 11 - Urban Mobility	4 295 067	4 284 748	4 560 627	2 981 056	3 041 059	(60 002)	-2.0%	4 545 641
Vote 12 - Urban Waste Management	3 522 246	3 764 616	3 779 236	2 593 790	2 696 739	(102 950)	-3.8%	3 779 236
Vote 13 - Water & Sanitation	12 376 682	13 160 998	13 392 824	8 767 179	9 066 325	(299 146)	-3.3%	13 208 455
Total Expenditure by Vote	**58 450 649**	**64 341 831**	**65 410 458**	**44 170 382**	**44 962 021**	**(791 639)**	**-1.8%**	**65 014 728**
Surplus/ (Deficit) for the year	**5 556 891**	**3 153 429**	**3 402 460**	**8 047 674**	**6 944 973**	**1 102 701**	**15.9%**	**4 048 867**

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

Annexure C 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	16 956 155	16 753 286	202 869	1.2%	22 039 434
Service charges - Water	4 844 312	4 999 113	5 098 397	3 852 955	3 851 626	1 329	0.0%	5 098 397
Service charges - Waste Water Management	2 416 264	2 547 558	2 587 547	1 963 178	1 969 856	(6 678)	-0.3%	2 587 547
Service charges - Waste management	1 349 593	1 516 500	1 549 837	1 110 794	1 136 508	(25 714)	-2.3%	1 482 911
Sale of Goods and Rendering of Services	703 401	677 442	663 294	589 798	505 133	84 666	16.8%	672 810
Agency services	278 170	295 891	295 891	217 895	221 919	(4 023)	-1.8%	295 891
Interest	–	–	–	–	–	–	-	–
Interest earned from Receivables	324 025	317 698	324 270	275 115	242 153	32 961	13.6%	324 916
Interest from Current and Non Current Assets	1 578 846	1 071 910	1 071 612	1 182 083	898 620	283 463	31.5%	1 071 612
Dividends	–	–	–	–	–	–	-	–
Rent on Land	–	–	–	–	–	–	-	–
Rental from Fixed Assets	465 769	461 984	476 123	359 146	365 449	(6 303)	-1.7%	515 461
Licence and permits	543	196	196	1 175	147	1 028	698.3%	35 234
Operational Revenue	515 408	423 647	437 255	334 029	321 926	12 102	3.8%	437 855
Non-Exchange Revenue								
Property rates	11 986 459	12 712 797	12 712 797	9 516 264	9 534 598	(18 334)	-0.2%	12 712 797
Surcharges and Taxes	365 452	429 894	431 181	328 110	323 322	4 788	1.5%	431 181
Fines, penalties and forfeits	1 910 359	1 888 192	1 916 612	1 636 740	1 291 738	345 002	26.7%	2 170 237
Licence and permits	49 785	56 610	48 135	34 858	36 271	(1 413)	-3.9%	14 480
Transfers and subsidies - Operational	6 719 779	6 919 169	7 044 702	5 934 476	6 108 241	(173 765)	-2.8%	7 037 815
Interest	137 912	94 426	94 426	109 236	70 819	38 417	54.2%	94 426
Fuel Levy	2 639 290	2 749 549	2 749 549	2 749 549	2 749 549	–	-	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	3 617 033	3 615 799	1 234	0.0%	5 461 056
Discontinued Operations	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**61 471 876**	**63 943 208**	**65 204 241**	**50 806 637**	**50 001 900**	**804 737**	**1.6%**	**65 454 917**
Expenditure By Type								
Employee related costs	17 107 614	19 311 622	19 212 513	13 482 745	13 862 765	(380 020)	-2.7%	19 077 468
Remuneration of councillors	183 030	200 324	188 313	139 301	139 371	(70)	-0.1%	188 313
Bulk purchases - electricity	13 941 386	15 472 230	15 974 700	11 077 354	10 888 320	189 034	1.7%	15 974 700
Inventory consumed	6 651 752	7 077 642	7 158 721	4 746 616	4 805 215	(58 599)	-1.2%	7 083 750
Debt impairment	646 452	2 856 164	2 823 023	1 473 493	2 017 592	(544 099)	-27.0%	2 580 635
Depreciation and amortisation	3 495 788	3 807 670	3 804 737	2 800 860	2 836 155	(35 295)	-1.2%	3 769 761
Interest	829 972	1 214 301	1 087 467	644 913	763 786	(118 873)	-15.6%	1 089 240
Contracted services	9 500 850	9 767 036	10 351 015	6 135 419	6 345 649	(210 230)	-3.3%	10 235 718
Transfers and subsidies	359 818	360 208	420 240	248 218	297 516	(49 299)	-16.6%	419 490
Irrecoverable debts written off	2 222 618	188 242	242 138	670 375	125 027	545 348	436.2%	490 065
Operational costs	3 119 191	3 520 240	3 697 662	2 499 242	2 598 838	(99 595)	-3.8%	3 652 765
Losses on Disposal of Assets	11 729	2 244	2 630	6 411	1 270	5 141	404.9%	5 525
Other Losses	380 448	563 908	447 298	245 435	280 518	(35 082)	-12.5%	447 298
Total Expenditure	**58 450 649**	**64 341 831**	**65 410 458**	**44 170 382**	**44 962 021**	**(791 639)**	**-1.8%**	**65 014 728**
Surplus/(Deficit)	**3 021 226**	**(398 624)**	**(206 218)**	**6 636 255**	**5 039 879**	**1 596 376**	**31.7%**	**440 189**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 608 678	1 411 419	1 905 093	(493 675)	-25.9%	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**	**8 047 674**	**6 944 973**			**4 048 867**
Income Tax	–	–	–	–	–	–	-	–
Surplus/(Deficit) after income tax	**5 556 892**	**3 153 428**	**3 402 460**	**8 047 674**	**6 944 973**			**4 048 867**
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**	**8 047 674**	**6 944 973**			**4 048 867**
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**	**8 047 674**	**6 944 973**			**4 048 867**

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	175 703	255 852	(80 149)	-31.3%	330 147
Vote 2 - Corporate Services	642 157	436 312	436 614	331 448	330 740	709	0.2%	432 842
Vote 3 - Economic Growth	77 007	111 730	127 449	39 724	64 192	(24 469)	-38.1%	126 969
Vote 4 - Energy	1 109 601	1 233 595	1 218 502	660 673	778 479	(117 806)	-15.1%	1 184 389
Vote 5 - Finance	64 131	70 627	77 873	51 537	59 849	(8 312)	-13.9%	77 823
Vote 6 - Future Planning & Resilience	19 973	17 909	26 405	14 269	15 201	(932)	-6.1%	26 263
Vote 7 - Human Settlements	959 185	982 278	1 078 801	559 107	664 034	(104 927)	-15.8%	1 085 064
Vote 8 - Office of the City Manager	6 322	3 196	6 211	1 697	3 150	(1 453)	-46.1%	2 906
Vote 9 - Safety & Security	444 375	483 669	472 532	343 746	363 230	(19 484)	-5.4%	472 520
Vote 10 - Spatial Planning & Environment	252 541	390 286	301 989	132 670	166 386	(33 716)	-20.3%	296 245
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 631 633	892 418	1 256 156	(363 737)	-29.0%	1 957 993
Vote 12 - Urban Waste Management	592 417	300 619	416 696	281 438	298 564	(17 126)	-5.7%	396 423
Vote 13 - Water & Sanitation	3 315 859	5 093 382	4 765 805	2 419 349	2 717 688	(298 339)	-11.0%	3 968 361
Total Capital Expenditure	**9 404 356**	**12 020 633**	**11 908 285**	**5 903 778**	**6 973 520**	**(1 069 742)**	**-15.3%**	**10 357 944**
Capital Expenditure - Functional Classification								
Governance and administration	***1 680 541***	***1 153 934***	***1 221 169***	***828 457***	***879 596***	***(51 139)***	***-5.8%***	***1 190 258***
Executive and council	1 373	2 500	1 848	1 097	1 696	(599)	-35.3%	1 795
Finance and administration	1 674 347	1 151 355	1 219 240	827 278	877 819	(50 541)	-5.8%	1 188 381
Internal audit	4 821	79	82	82	82	-	-	82
Community and public safety	***1 509 117***	***1 543 209***	***1 657 506***	***879 630***	***1 074 364***	***(194 734)***	***-18.1%***	***1 651 019***
Community and social services	67 909	116 977	104 936	55 650	71 880	(16 230)	-22.6%	96 571
Sport and recreation	238 551	192 630	238 901	135 487	191 203	(55 716)	-29.1%	234 112
Public safety	291 163	198 642	199 921	113 265	123 367	(10 102)	-8.2%	201 270
Housing	889 174	976 831	1 072 406	553 640	658 303	(104 664)	-15.9%	1 079 269
Health	22 319	58 130	41 342	21 588	29 610	(8 022)	-27.1%	39 796
Economic and environmental services	***1 725 474***	***3 197 899***	***3 182 336***	***1 200 608***	***1 618 888***	***(418 280)***	***-25.8%***	***2 502 767***
Planning and development	151 794	225 399	201 357	59 928	93 506	(33 578)	-35.9%	197 391
Road transport	1 426 792	2 716 756	2 776 323	1 046 563	1 410 131	(363 568)	-25.8%	2 102 540
Environmental protection	146 888	255 744	204 656	94 117	115 252	(21 135)	-18.3%	202 837
Trading services	***4 488 683***	***6 124 868***	***5 846 358***	***2 994 184***	***3 399 796***	***(405 613)***	***-11.9%***	***5 012 984***
Energy sources	1 106 808	1 206 454	1 205 459	656 943	773 954	(117 011)	-15.1%	1 166 918
Water management	856 980	1 227 340	1 217 837	634 090	673 201	(39 111)	-5.8%	1 088 841
Waste water management	2 212 393	3 587 992	3 241 812	1 590 201	1 830 225	(240 025)	-13.1%	2 590 244
Waste management	312 502	103 082	181 251	112 950	122 416	(9 466)	-7.7%	166 982
Other	**541**	**723**	**916**	**899**	**875**	**24**	**2.8%**	**916**
Total Capital Expenditure - Functional Classification	**9 404 356**	**12 020 633**	**11 908 285**	**5 903 778**	**6 973 520**	**(1 069 742)**	**-15.3%**	**10 357 944**
Funded by:								
National Government	2 482 270	3 395 118	3 485 069	1 362 467	1 838 091	(475 624)	-25.9%	2 753 118
Provincial Government	31 115	23 549	20 810	6 517	6 470	47	0.7%	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	42 434	43 124	(690)	-1.6%	102 798
Transfers recognised - capital	**2 579 517**	**3 552 052**	**3 608 678**	**1 411 419**	**1 887 685**	**(476 267)**	**-25.2%**	**2 870 226**
Borrowing	**2 544 486**	**7 279 730**	**7 112 039**	**3 808 937**	**4 309 518**	**(500 581)**	**-11.6%**	**6 366 253**
Internally generated funds	**4 280 353**	**1 188 851**	**1 187 568**	**683 423**	**776 317**	**(92 894)**	**-12.0%**	**1 121 465**
Total Capital Funding	**9 404 356**	**12 020 633**	**11 908 285**	**5 903 778**	**6 973 520**	**(1 069 742)**	**-15.3%**	**10 357 944**

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	2023/24	Budget Year 2024/25			
R thousands	Audited Outcome	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	12 414 382	15 755 744
Trade and other receivables from exchange transactions	4 935 832	3 864 538	3 461 598	4 897 128	3 461 598
Receivables from non-exchange transactions	3 117 809	5 525 628	5 539 454	2 910 623	5 539 454
Current portion of non-current receivables	205	14	195	205	195
Inventory	477 648	537 032	500 740	537 129	500 740
VAT	626 851	530 366	676 001	1 915	676 001
Other current assets	–	–	–	–	–
Total current assets	**21 706 601**	**24 178 012**	**25 933 734**	**20 761 382**	**25 933 734**
Non current assets					
Investments	4 223 415	2 621 400	2 364 079	7 680 523	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	67 830 885	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	(60)	37
Other non-current assets	–	–	–	–	–
Total non current assets	**70 371 869**	**78 923 966**	**76 615 885**	**76 931 602**	**76 615 885**
TOTAL ASSETS	**92 078 470**	**103 101 977**	**102 549 619**	**97 692 984**	**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	524 754	477 929
Trade and other payables from exchange transactions	8 235 199	11 351 743	9 980 847	3 333 010	9 980 847
Trade and other payables from non-exchange transactions	833 187	676 155	833 187	3 413 950	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	383 128	400 486
Other current liabilities	–	–	–	–	–
Total current liabilities	**14 397 126**	**16 012 766**	**14 596 285**	**12 087 429**	**14 596 285**
Non current liabilities					
Financial liabilities	4 093 807	12 389 446	9 957 565	4 241 137	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**	**10 547 641**	**17 269 841**
TOTAL LIABILITIES	**24 797 436**	**35 714 814**	**31 866 125**	**22 635 070**	**31 866 125**
NET ASSETS	**67 281 033**	**67 387 163**	**70 683 494**	**75 057 914**	**70 683 494**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	62 605 697	62 760 734	65 894 727	70 905 000	65 894 727
Reserves and funds	4 675 336	4 626 429	4 788 766	4 152 913	4 788 766
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**67 281 033**	**67 387 163**	**70 683 494**	**75 057 914**	**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	10 078 584	9 897 408	181 176	1.8%	12 740 749
Service charges	27 272 686	29 474 632	30 341 550	23 348 450	23 127 639	220 811	1.0%	30 341 550
Other revenue	4 920 873	4 829 090	4 862 634	6 024 228	5 571 685	452 544	8.1%	4 862 634
Transfers and Subsidies - Operational	6 515 305	6 919 169	7 044 702	6 622 065	7 022 240	(400 175)	-5.7%	7 069 217
Transfers and Subsidies - Capital	2 259 362	3 552 052	3 608 678	3 073 968	3 611 048	(537 080)	-14.9%	3 158 243
Interest	1 992 741	1 071 910	1 071 612	1 187 994	1 032 136	155 858	15.1%	1 071 612
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(46 648 741)	(50 527 701)	(51 255 760)	(39 990 683)	(40 306 830)	(316 147)	0.8%	(51 287 875)
Interest	(733 304)	(1 257 237)	(1 108 841)	(523 053)	(524 089)	(1 036)	0.2%	(1 108 841)
Transfers and Subsidies	–	(360 208)	(420 464)	(5 950)	(125 269)	(119 319)	95.3%	(420 430)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**7 885 054**	**6 441 207**	**6 884 860**	**9 815 604**	**9 305 967**	**(509 636)**	**-5.5%**	**6 426 858**
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	1 859 336	–	-	1 859 336
Payments								
Capital assets	(8 824 051)	(12 020 633)	(11 908 285)	(6 518 089)	(7 699 416)	(1 181 327)	15.3%	(11 396 389)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(8 020 031)**	**(10 102 203)**	**(9 850 673)**	**(4 658 753)**	**(5 840 079)**	**(1 181 327)**	**20.2%**	**(9 338 777)**
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	–	-	7 050 578
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)	(2 439 595)	(2 439 095)	500	0.0%	(2 820 952)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(688 229)**	**4 434 065**	**4 313 966**	**32 405**	**32 905**	**500**	**1.52%**	**4 252 506**
NET INCREASE/ (DECREASE) IN CASH HELD	**(823 206)**	**773 070**	**1 348 153**	**5 189 256**	**3 498 793**			**1 340 587**
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	12 476 831	10 786 368			8 628 162

Material variance explanations for corporate performance for Quarter 3 of 2025

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
2.A Taps provided in informal settlements (number) (NKPI) Target: 450 Actual: 194	256	The ongoing extortion faced by contractors has caused significant delays in the implementation and completion of projects across various areas. Consequently, the installation of water taps in informal settlements has been severely affected. Additionally, the recruitment of local labour has been delayed as the list of applicants received from the Randomisation Office includes individuals who do not reside in the informal settlements.	Project managers are actively collaborating with key stakeholders (including law enforcement, ward councillors, subcouncil managers, community leaders, and contractors) to establish a safe and effective way forward for resuming work in the affected areas. To help minimise further delays, the recruitment of local labour will be prioritised. In the meantime, work in areas not impacted will continue as scheduled, ensuring steady progress and ongoing improvements.
4.D Valid applications for residential water services closed within the response standard (%) (NKPI) Target: 80% Actual: 65.20%	14.80%	The variance is as a result of the USDG funding split. Initially, funds were split equally between the four contractors. However, an increase in connections in Region 2 required a reallocation of funds to keep work going. Contractors had to speed up to handle both their original scope and the extra work, which delayed overall progress and impacted our quarterly target.	The Department remains committed to achieving this target by strengthening the monitoring of scheduled work assigned to contractors. The importance of responding promptly to any changes in work allocations will also be emphasised.
4.E Valid applications for residential sewerage services closed within the response standard (%) (NKPI) Target: 80% Actual: 65.20%	14.80%	The variance is as a result of the USDG funding split. Initially, funds were split equally between the four contractors. However, an increase in connections in Region 2 required a reallocation of funds to keep work going. Contractors had to speed up to handle both their original scope and the extra work, which delayed overall progress and impacted our quarterly target.	The Department remains committed to achieving this target by strengthening the monitoring of scheduled work assigned to contractors. The importance of responding promptly to any changes in work allocations will also be emphasised.

Table continues on next page.

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
6.A New auxiliary law enforcement officers recruited and trained (number) Target: 60 Actual: 7	53	Recruitment Process Challenges 1. Stringent Selection Criteria To maintain high standards, rigorous selection criteria and comprehensive background checks were implemented. Out of over 3000 applications, only 84 uniformed candidates met the enhanced requirements. These individuals are currently undergoing training, which is scheduled for completion in Q4 of the financial year. 2. Implementation of a New Online System The introduction of a new online application system brought unexpected challenges in the screening and processing of candidates, impacting overall efficiency. 3. Mandatory Pre-Engagement Training All candidates are required to complete Peace Officer training prior to receiving a volunteer contract. This prerequisite has extended the overall recruitment timeline. 4. Progress toward Recruitment Targets Seven uniform appointments were finalised in Q1 and Q2 (carried over from the previous year). Alongside the 84 uniformed candidates currently in training and 45 non-uniform applicants, the remaining recruitment targets are on track to be met by Q4.	Target Adjustment Law Enforcement has requested that the 2025/26 recruitment target of 150 be revised to reflect Q4 appointments only. Q1 and Q2 will be dedicated to candidate selection, while Q3 and Q4 will focus on training and final appointments. Non-Uniform Recruitment The recruitment of 45 non-uniform volunteers is in its final stages. This will enable the organisation to exceed the current annual target of 120 Auxiliary members. Improved Recruitment Process Insights gained from previous intakes are now being leveraged to refine and streamline the recruitment process. These improvements aim to minimise delays, enhance efficiency, and support the timely achievement of recruitment targets - without compromising quality or compliance.
7.C Formal housing serviced sites provided (number) Target: 850 Actual: 569	281	The contractor appointed to the Macassar Project failed to complete the 1 200 sites in Phase 3 of the development before the contract's expiration due to poor performance. A thorough assessment of the existing work must be carried out before a new contractor can be appointed to complete the outstanding tasks.	A technical assessment of the existing work will be undertaken to determine the scope of outstanding tasks. Based on the outcome, a new contractor will be appointed through the prescribed supply chain management processes to complete the remaining sites in Phase 3. Unfortunately, the target for this financial year will not be achieved due to the delays.
8.A Informal settlement sites serviced (number) Target: 990 Actual: 221	769	There are delays in the procurement process for major projects due to ongoing community-related challenges.	Work will be accelerated.

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	202 869	1.2%	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	1 329	0.0%	Immaterial variance.	-
Service charges - Waste Water Management	(6 678)	-0.3%	Immaterial variance.	-
Service charges - Waste management	(25 714)	-2.3%	The variance is a combination of over-/under-recovery on the following items: 1. Indigent Relief: Refuse (over), due to more customers applying and qualifying for indigent relief than initially anticipated. 2. Refuse Charges (over), as a result of an increase in the number of billing corrections in favour of the City. 3. Disposal Coupons (under), where waste disposed of at landfill facilities are lower than anticipated to date.	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Sale of Goods and Rendering of Services	84 666	16.8%	The variance is a combination of over-/under-recovery on the following items: 1. Admission/Entrance fees (over), 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 (over), due to MyCiTi fare revenue being higher than anticipated. 3. Burial fees (over), due to an increase in demand for burial services. 4. Fire Fees (over), 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 (over), 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. 6. Treatment of Effluent - Sales (under), as a result of sales for treated effluent being lower than the forecast.	No immediate corrective action required.
Agency services	(4 023)	-1.8%	Immaterial variance.	-
Interest	–	-	-	-
Interest earned from Receivables	32 961	13.6%	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	283 463	31.5%	The variance mainly reflects on the following items: 1. Interest Received: Short Term and Call fixed deposits (over), due to higher than planned interest rates on external investments. 2. Interest Received - Allocation to Donors (over), due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds. 3. Interest Received: Non-Current Investments (over), where the year-to-date budgeted interest on the sinking fund was lower than the actual interest recognised. This is, however, subject to change upon maturity date in April 2025.	No immediate corrective action required.
Rental from Fixed Assets	(6 303)	-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				
Licence and permits	(1 413)	698.3%	The variance is due to the national awareness drive to regularise Spaza shops.	No immediate corrective action required.
Operational Revenue	–	3.8%	Immaterial variance.	-
Non-Exchange Revenue				
Property rates	(18 334)	-0.2%	Immaterial variance.	-
Surcharges and Taxes	4 788	1.5%	Immaterial variance.	-
Fines, penalties and forfeits	345 002	26.7%	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. 3. Vehicle Impoundment Fees, due to an increase in traffic operations and an increase in the number of traffic enforcement officers actively monitoring parking violations.	No immediate corrective action required.
Licence and permits	(1 413)	-3.9%	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	(173 765)	-2.8%	The variance reflects mainly within the following directorates: 1. Finance: Grant and Subsidies: National (Unconditional) as a result of the VAT claw back on various USDG projects. 2. Human Settlements: Grants and Subsidies: Grants and Subsidies Provincial, mainly on the following projects: a) Gugulethu Infill Project Erf 8448/MauMau, due to outstanding invoices as payment certificates are being processed for a consultant whose contract was terminated. b) Maroela Housing (South), due to delays in the appointment of the contractor who is expected to commence work in the ensuing reporting periods. c) Imizamo Yethu Hout Bay IDA, where approval of the Human Settlement Development Grant (HSDG) is pending prior project commencement. d) Freedom Park Ottery IDA & Edward Street: Grassy Park Development, due to initial delays with the appointment of the contractor. The contractor is now on site and invoices for work rendered is expected in the next reporting period. e) Bonteheuwel Infill Housing Top structure, due to home enrolment delays as well as inclement weather impacting the construction programme. f) Atlantis: Kanonkop Phase 2 - Top structure, where the tender process has commenced and is currently in the evaluation stage. The contract required by date is set for September 2025; funding will therefore not be spent in the current financial year. g) PHP: Sakhuluntu (Fisantekraal), due to outstanding invoices from the supplier. h) Greenville Housing Ph4 Top Structures, where the project has been completed and savings were realised. 3. Human Settlements: Grants and Subsidies: PCDR (Conditional), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is underway. 4. Community Services & Health: 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. 5. 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 sponsor to recover the costs incurred on the programme by support staff.	Cash flow to be aligned with anticipated future expenditure patterns/new project schedule. Project managers to follow up on outstanding invoices. Where projects were concluded, remaining budget to be moved to other projects. Project manager to follow up on HSDG approval.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Interest	38 417	54.2%	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 the sale of vehicles and equipment that realised more gains than initially anticipated.	No immediate corrective action required.
Other Gains	1 234	0.0%	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	(19 113)	-2.8%	Immaterial variance.	-
Vote 2 - Corporate Services	15 005	26.2%	The variance reflects mainly on the following items: 1. Skills Development Levy, as a result of higher than planned payments received to date. Receipting is unpredictable in nature and difficult to plan accurately on a monthly basis. 2. Gains on disposal of Assets, due to clearing of vehicle and plant auction backlogs as a result of the R5 million auction cap being lifted.	No immediate corrective action required.
Vote 3 - Economic Growth	20 117	9.5%	The variance is mainly on Rental from Fixed Assets - Market related (other), due to higher than anticipated new rental leases concluded.	No immediate corrective action required.
Vote 4 - Energy	184 531	1.1%	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 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	328 474	2.1%	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), mainly on: a) Interest Received: Non-Current Investments, where the year-to-date budgeted interest is lower than the actual interest recognised on the sinking fund. This is subject to change upon maturity date (April 2025). b) Interest Received: Short Term and Call fixed deposits, where interest rates on external investments are higher than planned. c) Interest Received - Allocation to Donors, 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 the attorneys for collection of outstanding debt. c) Cash Recoveries Claims (over), as a result of recoveries received from third parties for reimbursement to the City. 4. Property Rates (under), 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. 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 USDG 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; and Income Forgone: Council Determined Rebate: These items are being monitored by the department.
Vote 6 - Future Planning & Resilience	(1 653)	-3.8%	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 7 - Human Settlements	(248 297)	-19.3%	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), and Subsidies/Rebates (under), which is demand driven and dependent on the eligibility of applicants making it difficult to plan on a monthly basis. b) Rental Fixed Assets: Non-Market Related (under) and Rental Fixed Assets: Market Related other (under), due to a decrease in rental for saleable units. More than planned saleable rental units have been transferred. 2. Grants and Subsidies: National (Conditional) (under), due to the turnaround time of filling grant-funded vacancies within the Informal Settlements Departments. 3. Grants and Subsidies Provincial (under), mainly on the following projects: a) Gugulethu Infill Project Erf 8448/MauMau, due to outstanding invoices as payment certificates are being processed for a consultant whose contract was terminated. b) Maroela Housing (South), due to delays in the appointment of the contractor who is expected to commence work in the next reporting periods. c) Imizamo Yethu Hout Bay IDA, where HSDG approval is pending prior project commencement. d) Freedom Park Ottery IDA & Edward Street: Grassy Park Development, due to initial delays with the appointment of the contractor. The contractor is now on site and invoices for work rendered is expected in the next reporting period. e) Bonteheuwel Infill Housing Top structure, due to home enrolment delays as well as inclement weather, which has impacted the construction programme. f) Atlantis - Kanonkop Phase 2: Top structure, where the tender process has commenced and is currently in evaluation stage. The contract required by date is set for September 2025; funding will therefore not be spent in the current financial year. *Continued on next page.*	Grants and Subsidies: Provincial, and Revenue Capital: GGR - National: a) Cash flow to 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 HSDG 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.*	g) PHP: Sakhuluntu (Fisantekraal), due to outstanding invoices from the supplier. h) Greenville Housing Ph4 Top Structures, where the project is completed and savings were realised. 4. Grants and Subsidies: PCDR (Conditional) (under), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is underway. 5. 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. It should, however, be noted that all three projects have 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) Area South Public Lightening FY25, due to initial delays resulting from the prolonged time in concluding the legal compliance process. Works project documents (WPD) has been signed and the purchase order (PO) has been released. Awaiting site handover date from the Professional Service Provider (PSP). 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 who was appointed later than anticipated. Design work has commenced; awaiting approval of designs. e) Land Acquisition FY25, initial delays were experienced due to late finalisation of work packages. Construction services have commenced with the completion of bulk earthworks.	*See previous page.*
Vote 8 - Office of the City Manager	706	461.0%	The variance is attributed to unexpected funds raised at a charity dinner hosted by the Mayor and where tickets, auction items and calendars were sold.	No immediate corrective action required.

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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	334 137	19.8%	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 resulting in more traffic fines being issued to date. b) The availability of resources such as the Traffic Roadshow, which has further encouraged traffic fine payments. 2. Interest earned from Receivables (over), due to higher than anticipated interest raised on arrear fire services accounts to date. 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 Operational (under), due to recruitment delays in respect of the Law Enforcement Advancement Programme (LEAP). An agreement has been concluded with the sponsor to recover the costs incurred on the programme by support staff. 5. Agency Services (under), where reconciliation and revenue recognition is done a month in arrears.	No immediate corrective action required.
Vote 10 - Spatial Planning & Environment	16 227	3.2%	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 11 - Urban Mobility	(250 744)	-15.2%	The variance is a combination of over-/under-recovery against the following categories: 1. Sales of Goods and Rendering of Services (over), mainly on 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 for salary costs of IRT Phase 2A staff to the interest account. 3. Operational Revenue, Development Contribution/Levy & BICL (over), due to more than planned revenue on property development, which is difficult to accurately predict for monthly budget projection purposes. 4.Transfers & Subsidies - Operational, Grants and Subsidies: National (Conditional) (over), where the following projects were implemented ahead of schedule: a) Business Planning, Industry Transition; b) Automated Fare Collection (AFC); c) Advanced Public Transport Management system (APTMS); d) Integrated Public Transport Network (IPTN); and Comprehensive Integrated Public Transport (CITP). 5. Transfers & subsidies - Capital (under), due to delays caused by inclement weather and the contractor needing to recover lost time, extortion issues, the relocation of existing services (HV cable and fibre) as well as an invoice coming in lower than anticipated.	Interest Received - Allocation to Donors: Journals to be processed in the next reporting period. Transfers & subsidies - Capital: A portion of the budget will be rephased to the outer financial years and is still under review.
Vote 12 - Urban Waste Management	(4 980)	-0.3%	Immaterial variance.	-
Vote 13 - Water & Sanitation	(63 348)	-0.6%	The variance is a combination of over-/under-recovery on the following categories: 1. Sales of Goods and Rendering of Services (under), mainly on Treatment Effluent - Sales, as a result of sales for treated effluent being lower than the forecast. 2. Operational Revenue (under), mainly on: a) Collection Charges Recovered, due to lower than expected revenue collected from the prepaid electricity system. b) Development Contribution/Levy & BICL, where revenue generated from applications for developments within the City is slightly less than anticipated. 3. Gains on disposal of Assets (over), where the auction of assets took place sooner than anticipated resulting in misalignment between actuals and period budget projections. 4. Transfers & subsidies - capital monetary (under), where the Informal Settlements Upgrading Partnership Grant (ISUPG) allocation cannot be utilised for the Cape Flats Rehab Project.	Period budget provisions will be reviewed, where necessary. Transfers & subsidies - capital monetary: The ISUPG budget provision will be reprioritised as part of the updated DORA allocations in the April 2025 adjustments budget.

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	(145 055)	-4.4%	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 current vacancies within the Directorate; b) Non-Permanent Staff (under), due to misalignment of the period budget to the actual spending linked to seasonal beach and pool attendants life guards; c) Wages: Mayor's Job Creation Project (MJCP) (under), due to fewer MJCP workers being appointed to date; d) Non Structured Overtime (over), due to additional grass cutting operations carried out by internal staff within the Recreation & Parks Department. 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) Fuel (Petrol, Diesel and Fuel Oil) (over), due to increased spending on fuel linked to additional grass cutting operations carried out by internal staff. b) Materials Consumables Tools & Equipment (under), due to delayed implementation of MJCP projects. c) G&D Nutrition - Milk Formula, G&D Pharmaceutical Supplies and G&D Vaccines (under), due to lower than expected year-to-date demand. d) Labour to Operating, Plant & Equipment to Operating, 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) G&D Lab Services – Medical, R&M Clearing & Grass Cut Services (over) and R&M Contracted Services Building (under), 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 work done at facilities; d) R&M Gardening Service (under), due to lower than expected actualisation of Plant Maintenance (PM) orders; e) R&M Grading of Sport Fields (over), where additional work completed resulted in the current budget being insufficient. f) Medical Health Services & Support (under), due to lower than expected year-to-date demand for external medical health services within the City's Health Department; and g) Medical Staff (under), due to lower than expected year-to-date demand for locums and temporary staff within the City Health Department.	The Directorate has 565 vacancies in various stages of the Recruitment & Selection (R&S) process; 1811 posts were filled while 358 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. c) and 2. b) Randomisation of potential MJCP workers is currently underway and employment contracts will be completed once all paperwork has been processed. 1. d) and 2. a) Budget provision has been increased from savings within the Directorate and seasonalisation will be done accordingly. 2. c) Monitor actual expenditure and align budget provisions to actual expenditure patterns. Savings to be viremented as per Service Level Agreement. 2. d) Outstanding labour and plant maintenance sheets to be captured in the ensuing reporting periods. 1. b) and e), 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 cost elements linked to the implementation of operating Ward Allocation projects and departmental programmes. 4. c) and e) Top up budget from R&M Building maintenance and R& M savings within the Recreation & Parks Department. 4. d) Outstanding PM orders to be settled. 4. f) and g) Monitor actual expenditure and align budget provisions to actual expenditure patterns. Savings to be viremented within contracted services.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 2 - Corporate Services	145 325	5.2%	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 the slower than planned capitalisation of various projects. 3. Inventory Consumed (over), mainly labour to operating, as a result of outstanding work orders that still needs to be processed to recover labour hours worked. 4. Contracted Services (under), mainly on Security Services: Municipal Facilities and R&M Contracted Service Building, due to outstanding invoices. 5. Other Losses - Loss on Foreign Exchange (over), which relates to a Microsoft Licensing contract where the calculation is being disputed by the Department.	The directorate has 200 vacancies at various stages of the R&S process; 365 posts were filled while 98 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. A meeting has been scheduled with the Treasury Department to resolve the disputed foreign exchange calculation. A virement will be processed if so required.
Vote 3 - Economic Growth	(25 311)	-4.9%	Immaterial variance.	The directorate has 49 vacancies at various stages of the R&S process; 67 positions were filled while 15 terminations were processed since the start of the financial year.
Vote 4 - Energy	28 437	0.2%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), on: a) Basic Salaries and wages, Pension, and Medical Aid, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. b) Non Structured Overtime, due to misalignment of the period budget, which was based on prior year trends. Overtime expenditure was more for the same period last year as the repairs and maintenance tender was not in place resulting in work being performed by internal staff. 2. Bulk Purchases (over), due to minimal instances of load-shedding taking place during the period under review as compared to the same period in the previous financial year. The current period budget provision is based on historical trends. *Continued on nex page.*	The directorate has 291 vacancies at various stages of the R&S process; 255 positions were filled while 104 terminations were processed since the start of the financial year. Over expenditure on the vote level is due to over expenditure on Bulk Purchases as a result of no instances of load-shedding taking place over the period under review. This over expenditure is offset by an over-recovery on Electricity Sales. 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 Vote				
Vote 4 - Energy	*See previous page.*	*See previous page.*	3. Inventory Consumed (under), on: a) R&M Materials - General & Consumables, where the materials used for maintenance work is slightly less than anticipated. Additionally, the contractor invoices are paid a month after the work has been performed. b) Fuel (Petrol, Diesel and Fuel Oil), where the budget is based on the previous year’s actual expenditure, and is overstated due to higher oil prices at the time. 4. Contracted services (over), a combination of over-/under expenditure, on: a) Advisory Services - Research & Advisory (under), due to delays in the procurement of various services in respect of the Mayoral Priority Programme. b) Security Services: Other (over), due to an increase in theft and vandalism in the City, which has led to an increased requirement for security services to escort personnel mostly in the Gugulethu District. c) R&M Contracted Services Building (under), due to increased building maintenance requirements stemming from the outcome of structural inspections that are being performed. d) R&M Maintenance of Equipment (under), as a result of the misalignment of the period budget with the actual expenditure trends. e) R&M Electrical (under), where only one contractor is working in the Gugulethu District to clear the backlog. Additionally contractor invoices are paid a month after the work has been performed. 5. Depreciation and amortisation (under), where capitalisation of projects is behind schedule.	*See previous page.*

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 5 - Finance	(298 099)	-10.1%	The variance is a combination of over-/under expenditure that reflects mainly on the following items: 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 turnaround time of filling vacancies. b) Non Structured Overtime, due to less overtime worked than anticipated. c) Contribution to Provision: Post Retirement, where the provision will only be made at year-end after the actuarial valuations has been received. 2. Depreciation & amortisation (over), due to various factors i.e. budget calculated in prior years, and unanticipated expenditure unknown at the time of budgeting i.e. 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. Contracted services (under), mainly on Collection Fees, due to less money paid to the lawyers than anticipated for the legal action against customers not paying their accounts. 5. Transfers and subsidies (under), mainly on Grants/Sponsorships, due to less grant funding being transferred to the Cape Town Stadium than initially planned. 6. Operational Cost (under), a combination of over-/under expenditure, mainly on: a) Commission (under), due to less commission paid to the 3rd party than planned. b) Specialised Information Technology services (over), due to misalignment of the period budget with the actual expenditure trend. c) Medical Expenses and Motor Claims (over), due to insurance claims, which are unpredictable in nature resulting in the year-to-date budget not aligning to the actuals to date. d) Indigent Relief: Electricity - Eskom, due to less indigent applications than originally anticipated. 7. Other losses (over), mainly on: a) Net losses on financial instruments at Fair Value, due to loss on sales on the valuation of financial instruments (eg. investments), which are not budgeted for but do occur from time to time due to market valuation movement. b) Fair Value Adjustments, due to the revaluation of IT Telecoms consumable stock in accordance with GRAP 12, which requires inventory to be valued at the lower of cost/replacement value. This resulted in a reduction in inventory value as adjustments were made to align with lower replacement values.	The Directorate has 98 vacancies in various stages of the R&S process; 187 positions were filled while 54 positions were terminated since the start of the financial year. Depreciation & amortisation: Budget base corrected during the 2025/26 draft budget process. Medical Expenses and Motor Claims: Virements have been processed to cover over expenditure and seasonalisation will be captured accordingly. Period budgets to be reviewed and YTD budget to be aligned to actuals.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 6 - Future Planning & Resilience	(8 041)	-2.1%	Immaterial variance.	The Directorate has 30 vacancies in various stages of the R&S process; 48 positions were filled while 9 positions were terminated since the beginning of the financial year.
Vote 7 - Human Settlements	(30 773)	-2.6%	Immaterial variance.	The directorate has 106 vacancies in various stages of the R&S process; 237 positions were filled while 49 positions were terminated since the beginning of the financial year.
Vote 8 - Office of the City Manager	(8 183)	-2.2%	Immaterial variance.	The Directorate has 20 vacancies in various stages of the R&S process; 51 positions were filled while 11 positions were terminated since the beginning of the financial year.
Vote 9 - Safety & Security	39 662	1.0%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (over), due to: a) Period budget misalignment on salaries and wages, pension, medical aid and shift allowances resulting in year-to-date over expenditure. 2. Contracted Services (over), mainly on: a) Security Services: Municipal Facilities, due to strikes by certain contracted security companies resulting in additional security services being procured to ensure the safety and operational continuity of certain Traffic Buildings. b) Security Services: Other, due to the processing of invoices for contract price adjustments. c) Contractors - R&M, due to misalignment between the period budget and actual expenditure incurred to date. 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 as not all supporting documentation was submitted in order to disburse payments.	The Directorate has 742 vacancies in various stages of the R&S process; 872 positions were filled while 330 were terminated since the beginning of the financial year. Realignment of budget to be processed. Over expenditure on the vote level is reflects against Contracted Services and is due to deployment of security services in response to strike action by contracted security companies as well as contract price adjustments.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Spatial Planning & Environment	(27 504)	-2.4%	Immaterial variance.	The Directorate has 131 vacancies in various stages of the R&S process; 657 positions were filled while 33 were terminated since the beginning of the financial year.
Vote 11 - Urban Mobility	(60 002)	-2.0%	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 Labour to Operating due to less than anticipated hours worked by recoverable staff. 3. Contracted Services (under), mainly on a) G&D Contracted Serv Building (under), due to lower than anticipated expenditure relating to MyCiTi operation and maintenance of Integrated Rapid Transit Fare System. b) G&D Advis Serv - Project Management (under), due to late submission of invoices from the consultants for MyCiTi Automated Fare Collection. 4. Depreciation (under), due to some assets capitalised later than expected.	The directorate has 166 vacancies in various stages of the R&S process; 225 posts were filled while 75 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	(102 950)	-3.8%	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. b) Wages: Mayor's Job Creation Project (under), where the recruitment of EPWP staff is less than anticipated. c) Non Structured Overtime (over), due to more vehicle breakdowns than anticipated requiring overtime to be worked. 2. Inventory Consumed (over), mainly on: a) Fuel (Petrol, Diesel and Fuel Oil), where fluctuations in the fuel price have resulted in higher expenditure to date; and b) R&M Mat General & Consumables, 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. 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) Haulage (over), due to waste generated by Transfer Stations and Drop-offs being higher than anticipated. This results in more waste to be hauled to Landfill sites. c) R&M Maintenance of Equipment (over), as a result of vendors addressing the backlog of repairs to vehicles and plant earlier than anticipated. d) 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. e) Litter Picking and Street Cleaning (under), due to delays in finalising the report to Bid Adjudication Committee for the Sandy Area Tender that should have been awarded on 1 January 2025. This has resulted in savings. f) Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties and are being escorted by security staff. 4. Operational Costs (under), mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle (under), due to fewer vehicles being hired, however, this is expected to increase in the last quarter of the financial year as the Collections Department is expected to hire additional refuse trucks. The latter will ensure contingency measures are in place to maintain adequate service delivery over the Easter period and entering the winter months. b) Uniform & Protective Clothing, where the slow start to the EPWP recruitment resulted in not all planned uniforms being issued to date.	The directorate has 379 vacancies in various stages of the R&S process; 774 positions were filled and 164 terminations processed since the start of the financial year. Period budget provisions will be reviewed and virements to be processed in next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 13 - Water & Sanitation	(299 146)	-3.3%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Inventory Consumed (under), combination of over-/under expenditure, mainly on. a) Chemicals (under), 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) (under), as a result of a decrease in diesel usage for generators due to lower instances of load-shedding. c) Inventory consumed: Reticulation Water (over), as a result of water consumption by some reticulation customers being slightly higher than anticipated. d) R&M Materials General & Consumables (under), 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 delays in the submission of invoices by the PSP. b) G&D Advisory Services - Research & Advisory, due to ongoing discussions with the service provider about the implementation of project impacting the timing and composition of the proposed work packages. Expenses are expected to increase in future periods; however, savings will be realised for the 2024/25 financial year. c) Contractors: Repairs & Maintenance, due to some maintenance tenders being finalised later than anticipated. d) 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. Transfers and subsidies (under), due to a delay by the service provider in the finalisation of the quarterly invoice for the Alien Vegetation Project. It is anticipated that the invoice will be finalised and processed for payment in the next reporting period. *Continued on next page.*	The directorate has 891 vacancies at various stages of the R&S process; 620 posts were filled while 197 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 and virements to be processed.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 13 - Water & Sanitation	*See previous page.*	*See previous page.*	5. Operational cost (under), mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle, due to a decrease in the number of hired vehicles required as City procured vehicles became available. In addition, a number of invoices must still be received and vetted for payment. b) R&M Hire of LDV, P/Van, Bus, Special Vehicle, due to a decrease in the hire of fleet for the cleaning of ponds and reactors as work on site is progressing slower than anticipated. c) Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water & Sanitation. d) Training, where implementation of a number of training initiatives is taking longer than expected. 6. Losses on disposal of Assets (over), due to losses on the sale of a number of assets such as computer equipment and fleet. 7. Other Losses (under), due to losses for reticulation being lower than the budgeted volumes in the inventory system.	*See previous page.*

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	(380 020)	-2.7%	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 3668 vacancies as at 31 March 2025; 6169 positions were filled (1689 internal, 761 external, 1297 rehire, 2422 EPWP) with 1497 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	(70)	-0.1%	Immaterial variance.	-
Bulk purchases - electricity	189 034	1.7%	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	(58 599)	-1.2%	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 less water being treated. 2. Materials and consumables (under), due to: a) Delayed implementation of MJCP workers being appointed to date. b) Increased demand for project relocation kits for informal dwellers. 3. Inventory Consumed: Reticulation Water (over), due to the water consumption by some reticulation customers being slightly higher than anticipated. 4. R&M Materials General & Consumables (under), where the materials used for maintenance work was slightly less than anticipated. In addition, invoices are processed a month in arrears resulting in a misalignment between period budgets and actual expenditure incurred. 5. R&M Labour to Operating (under), due to outstanding labour and plant maintenance sheets negatively impacting the processing of recoveries.	Period budget provisions to be reviewed. R&M Materials General & Consumables: Outstanding labour and plant maintenance sheets to be captured in the ensuing reporting period.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Debt impairment	(544 099)	-27.0%	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	(35 295)	-1.2%	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	(118 873)	-15.6%	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	(210 230)	-3.3%	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. Advisory Services - Project Management (under), as a result of the misalignment of the period budget with the actual expenditure trends. 3. G&D Advisory Services - Project Management (under), due to the late submission of invoices from the consultants for the MyCiTi Automated Fare Collection. 4. Haulage (over), due to waste generated by transfer stations and drop-offs being higher than anticipated. 5. Recreation, Sport, Tourism & Social Development (under), due to some operating ward allocation projects being implemented later than originally planned. 6. Security Services: Other (over), due to: a) 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. b) The processing of invoices for contract price adjustments resulting in higher actuals being realised than initially anticipated for the year to date. *Continued on next page.*	Re-alignment of budgets and follow up on outstanding invoices.

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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.*	7. G&D Contracted Serv Building (under), mainly on: a) Greenville Housing Project (phase 4), where the project is complete and the remaining budget will be moved to another approved project. b) Gugulethu Infil, due to delays with interface with contractor and newly appointed team of professional consultants c) Atlantis Kanonkop, delays with the replacement tender for Tender 355Q. The work will resume in September 2025; and d) Maroela, due to delays with the contractor appointment. 8. R&M Contracted Serv Building (under), due to some maintenance tenders being finalised later than anticipated. 9. R&M Electrical (over) due to additional electrical maintenance work done at facilities. 10. R&M Gardening Service (under), due to lower than expected actualisation of Plant Maintenance (PM) orders. 11. Security Services: Municipal Facilities (over), due to higher than anticipated expenditure incurred as a result of vandalism and strikes by certain contracted security companies resulting in additional security services being procured to ensure the safety and operational continuity of certain traffic buildings. 12. Litter Picking and Street Cleaning (under), due to delays in finalisation of 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. 13. 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	(49 299)	-16.6%	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; a) Less grant funding being transferred to the Cape Town Stadium than initially planned. b) Delay in the finalisation of the quarterly invoice by the service provider for the alien vegetation project. It is anticipated that the invoice will be finalised and processed for payment in the next reporting period.	Follow up to be done with non-compliant beneficiaries. Period budget provisions to be reviewed.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Irrecoverable debts written off	545 348	436.2%	The variance is as a result of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation, electricity and housing debtors.	No immediate corrective action required.
Operational costs	(99 595)	-3.8%	The variance reflects mainly on: 1. Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water & Sanitation. 2. Training, due to 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. 4. Commission, due to less commission paid to the 3rd party than planned. 5. Electricity, due to outstanding invoices. 6. Subsidy on Home owners Redemption, due a misalignment between period budgets and actual expenditure incurred.	Period budgets to be reviewed.
Losses on Disposal of Assets	5 141	404.9%	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	(35 082)	-12.5%	The variance is a combination of over-/under expenditure against the following categories: a) Inventory Consumed: Real: Leakage Reticulation/Water (under) due to the losses for reticulation being lower than the budgeted volumes in the inventory system. b) Loss on Foreign Exchange (over) relating to a Microsoft Licensing contract of which the calculation is disputed by the Department.	No remedial action required. A meeting has been scheduled with the Treasury Department to resolve the disputed Foreign exchange calculation. Based on the outcome of the meeting a virement will be processed if needs be.

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	(80 149)	-31.3%	The current negative variance reflects mainly on the following projects: 1. Mandela Park Integrated Recreation Facility and other Integrated Recreation Facilities: Initial delays occurred due to community threats communicated via the Public Safety Committee. Purchase order 242Q/2021/22 WPD has been issued, and the contractor is in the process of procuring materials and equipment. 2. Integrated Recreation & Parks Facilities, and Mfuleni Integrated Recreation: Invoices for the construction of synthetic pitches and professional service providers (PSP) were lower than anticipated. Sourcing of quotations for play equipment for differently-abled individuals is currently underway but is taking longer than planned. Installation of electrical and fencing upgrades are in progress. Upgrades for the timber play equipment are facing delays due to finalisation of the request for quotation (RFQ). 3. Recreation and Parks Upgrade: Works package was finalised later than anticipated due to the quotation that was higher than the allocated budget. This has since been resolved with some upgrades completed. Further orders to be placed in the ensuing month. 4. Swimming Pool Upgrade: Initially delayed due to sourcing quotations, however, projects are in the final stages of completion. 5. Cemetery Upgrades: Works package finalised later than anticipated, however, some upgrades have been completed. Further orders to be placed in the ensuing month. 6. National Core Standards Compliance: Quotations were received later than anticipated. Procurement has commenced. Finalisation of the detailed design for various facilities is taking longer than anticipated. The invoice will be received once the design has been finalised and processed accordingly. Building plan approvals for the Vuyani Prefab took longer than anticipated with Building Development Management (BDM) advising anticipated completion mid-April 2025. *Continued on next page.*	Project managers together with the support of finance manager/heads will: a) Continue to closely monitor and ensure 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. Regional Parks Upgrades: Works package finalised later than anticipated due to quotation being higher than the allocated budget. This has been resolved by means of a transfer of funds. Some upgrades have been completed. . Further orders to be placed in the ensuing month. The purchase order for supply and installation of fencing took longer than anticipated as the quotation was received late. Balance of funds represents contingency, which is currently soft-locked against the project. 8. Bloekombos Community Hall Rebuild: The project is currently in the execution phase. Project experienced delays due to quotations being received later than planned. Purchase order has since been issued. Works commenced with anticipated completion in May 2025. 9. Bishop Lavis Synthetic Pitch: The project experienced delays due to the late appointment of the PSP to complete detailed designs for the construction of the 11-a-side synthetic pitch. This issue has been resolved. The PSP has been appointed for construction monitoring and will sign-off upon completion of the project. Site handover took place on 9 January 2025, and practical completion is expected by 30 May 2025. The project schedule has been adjusted accordingly. Balance of funds represents contingency which is currently soft locked against the project. 10. Bishop Lavis Sport Ground Upgrade - Construction of access road and parking area: The contractor finished the work behind schedule and will face penalties as a result. The construction of the family area involves multiple contractors with only one contractor (003G 2022/23 - Steel Play Equipment) performing poorly and falling behind schedule. 11. Library Upgrades and Extensions: The fencing upgrade at Wynberg Library was completed in December 2024. Fencing upgrade is currently in progress at Town Centre Library. The project manager is waiting for the final contract price adjustment (CPA) claim for Town Centre Library, and will process it when received. 12. Homeless Accommodation Upgrade & Extension - Kensington: Initial delays were experienced with the appointment of the contractor for construction due to the late submission of the quotation. The contractor has since been appointed and has commence work on site on 1 April 2025. Orders for professional services have been created. The balance of funds represents contingencies, which are currently soft-locked against the project. *Continued on next page.*	*See previous page.*

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 1 - Community Services & Health	*See previous page.*	*See previous page.*	13. Homeless Accommodation Upgrade & Extension - Retreat: The project is behind schedule due to building plan approval taking longer than anticipated. The contractor is on site and executing work packages satisfactorily and according to schedule, as monitored by the PSP. The balance of funds represents contingencies, which are currently soft-locked against the project. 14. Hartleyvale Stadium: Upgrades to the stadium has been completed. CPA invoice came in lower than anticipated. The contractor appointment for the construction of the hockey warm-up area took longer than anticipated due to quotations being received late. Site handover took place on 25 March 2025. Balance of funds represents contingencies, which are currently soft-locked against the project. 15. Upgrades to Clinics - East & South FY25: Finalisation of building plan approval for Mathew Goniwe and Town 2 is taking longer than anticipated. PSP to be appointed to complete the detailed design once building plans are approved by BDM. Final quotations to be sourced. 16. Langa Sports Ground - Upgrade: Purchase order for floodlights has been issued. The contractor's materials are delayed due to manufacturing lead times on certain items. The contractor is currently on site and work is progressing smoothly. Balance of funds represents contingencies, which are currently soft-locked against the project. 17. Upgrade Maitland Crematorium: Initially delays were due to the protracted process of new CPA on Tender 060G/2022/23, which has since been resolved. Contractor has commenced. Cremator 5 in the process of being shipped. 18. Upgrade Princessvlei: The invoice from the PSP was lower than anticipated. The purchase order for the construction of the circulatory trail has been issued. There were delays due to quotations being received later than anticipated. The project programme has been revised accordingly. 19. Facility upgrades: SASREA FY25: The project manager finalised the priority implementation later than anticipated. However, the contractors are on site and other contractors will be on site after the athletics season in April 2025. Minor savings to be realised.	*See previous page.*

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 2 - Corporate Services	709	0.2%	Immaterial variance.	-
Vote 3 - Economic Growth	(24 469)	-38.1%	The negative variance reflects mainly on the following projects: 1. Development: Gateway Market, Masiphumelele, where the original tender identified for project implementation is currently facing a legal challenge. An alternative tender is available, however, it has a work package cap of R13 million including contingencies and VAT, and the estimated cost for the full scope of work exceeds this limit. 2. Bo Kaap Informal Trading Area, where the project has been delayed due to statutory approvals including building development management wayleaves and heritage requirements. In March 2025, a well was discovered on-site causing further delays. Construction is currently on hold within a 5-meter buffer zone around the well, pending approval being obtained for its stabilisation. 3. Construction of Market Wallacedene Kraaifontein, where orders have been placed for the appointment of PSP and construction works. However, there were delays in appointing the PSP to oversee Phase 2 of the construction, with the appointment only being finalised on 19 March 2025. 4. Upgrade: Track infrastructure, Green Point and Athlone Stadium, where the project experienced delays as some materials arrived on-site later than anticipated due to supplier constraints. This has since been resolved.	1. The project scope has been reduced and the remaining funds to be reprioritised. The reduced scope will not negatively impact benefit tracking for local communities. 2. Further and final orders are planned for April 2025 pending the review and approval of quotations. 3. The final invoice for Phase 1 has already been processed for payment. Additionally, further and final orders for construction is planned for April 2025. 4. Final orders have been placed for the appointment of various PSP and upgrade works currently underway.
Vote 4 - Energy	(117 806)	-15.1%	The negative variance is mainly due to the following projects being behind schedule: 1. Vehicles: Replacement FY25, where manufacturing lead time for some aerial platforms had to be extended due to shipping delays. Manufacturing is underway and expected delivery end of April 2025. 2. Ground Mounted PV, where Tender 280Q/2022/23 became active later than anticipated. Orders have been placed for professional services. Site establishment and civil works have commenced. 3. Office Renovation at HV, where engagements with contractors for the various disciplines have taken longer than anticipated. 4. Connection Infrastructure (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 that corrective action is processed as and when required so as to ensure maximum spend.

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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.*	5. MV System Infrastructure (South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the Construction Industry Development Board (CIDB) grading. Alternative contract 021Q/2023/24 has been utilised to place orders. 6. System Equipment Replacement (North, South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. Further orders will be placed as of April 2025. 7. Street Lighting (East, North and Central), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. However, orders have now been placed and construction has commenced on site. 8. Printers: Replacement FY25, where final orders have been placed; awaiting delivery. 9. HV Substations - Facilities refurb FY25, where some quotations were received later than anticipated.	*See previous page.*
Vote 5 - Finance	(8 312)	-13.9%	The negative variance reflects mainly on the following projects: 1. Upgrade Cash/Motor Vehicle Offices FY25, due to outstanding invoices. The project is in progress and is expected to be completed in June 2025. 2. Aerial Photography, final photography images were received later than anticipated. 3. Rental Units in Cape Town Stadium, where implementation is taking longer than anticipated.	1. Revenue Department to follow up and ensure that payments are processed timeously. 2. Valuation Department to ensure aerial photography images are being vetted for invoicing. 3. Project manager (PM) to fast track implementation of the project. The Rental Units Project is expected to be completed by financial year-end.
Vote 6 - Future Planning & Resilience	(932)	-6.1%	Immaterial variance.	-

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 7 - Human Settlements	(104 927)	-15.8%	The negative variance reflects on the following projects/programmes and is mainly due to initial delays in finalisation of work packages that resulted in projects starting later than anticipated; community unrest that disrupted the planned project schedule as well as contractor change-over mid-year; prolonged land acquisition process; and outstanding invoices for March 2025: 1. Informal Settlement Upgrade: Bosasa Link – Mfuleni; 2. Informal Settlement Upgrade: Enkanini South Extension; 3. Informal Settlement Upgrade: Farm 694 Western Cape Government; 4. Urbanisation: Backyards/Informal Settlement Upgrade; 5. Informal Settlements Routine Upgrades; 6. Asset Upgrade - Routine Programme – Central; 7. Asset Upgrade - Routine Programme – North; 8. Asset Upgrade - Routine Programme – South; 9. Asset Upgrade - Routine Programme – East; 10. Edward Street: Grassy Park Development; 11. Atlantis GAP Sites Housing Project; 12. ACSA Symphony Housing Project Construction; 13 Bonteheuwel Infill Housing project Construction; and 14. Land Acquisition (Housing).	Contractors are on site and work has commenced. Various land acquisitions have been approved by MayCo, which are in the process of being concluded. PM is following up on outstanding invoices.
Vote 8 - Office of the City Manager	(1 453)	-46.1%	The negative variance reflects mainly on the following projects: 1. Blue Downs Court Construction project, where the concept design for this project was conducted in the past. However, due to various delays regarding implementation and planning approvals, the overall concept design had to be revised. Upon a detailed review, unexpected remedial work had to be included in the detail designs. As a result, the budget could not be committed in time or as originally planned placing pressure on delivery. 2. IT Equipment: Replacement, where orders were placed; awaiting delivery.	1. Design remedial work is underway, however, the full available amount is not being utilised. The PM and team are in the process of looking for options to achieve the detail design objectives by financial year end. The idea is to agree on detail design work packages that can be delivered within the available timeframe. 2. PMs are following up on deliveries.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 9 - Safety & Security	(19 484)	-5.4%	The negative variance reflects mainly on the following projects: 1. Various CCTV projects, where Tender 127S/2023/24 had a slight delay in the contract commencement date, due to an appeal that was raised, which was subsequently overturned. 2. Delivery taking longer than anticipated due to unavailability of stock on the following projects: a) Specialised Vehicles - Tow Truck FY25; b) Fire Fighting equipment: Additional and Replacement; c) Communication System equipment; d) Additional RPAS Hardware & Software FY25; and e) IT related equipment: Additional and replacement. 3. EPIC1.1 - Computer Aided Dispatch System and EPIC 2.3: Citizen Enablement System, where Tender 401S/2022/23 only became available in January 2025 resulting in recruitment of resources starting later than anticipated. 4. Vetting and final sign off of invoices taking longer than anticipated on the following projects: a) Removal of Asbestos Roofs FY25; and b) Solar PV Systems FY25. 5. Delays in obtaining transversal access for various construction projects.	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. PM to finalise the vetting and processing of invoices.
Vote 10 - Spatial Planning & Environment	(33 716)	-20.3%	The negative variance reflects mainly on the following projects: 1. Muizenberg Beach Front Upgrade, where the invoice for work completed in the reporting period are still being vetted. 2. Upgrading Sea Point Promenade Phase2, where some tasks are delayed due to contractor constraints. 3. Table View Beachfront Upgrade, where transversal framework contracts have been identified as alternative procurement vehicles to complete planned work as the previous contract was cancelled due to contractor non-performance. 4. Strand Sea Wall Upgrade, where initial delays were experienced, due to construction permit requirements. Invoices for work completed in the reporting period are being vetted. *Continued on next page.*	1 & 4. Invoices for the reporting period will be processed in April 2025. 2. Contractor has provided a recovery plan to complete works by end April 2025. 3. The Civil Works contractor was appointed in March 2025. Works are planned to start in the first week of April 2025. *Continued on next page.*

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 10 - Spatial Planning & Environment	*See previous page.*	*See previous page.*	5. Philippi Fresh Produce Market Refurbishments, where delays were experienced as result of building plan approval requirements. 6. Kruskal Avenue Upgrade, which is currently behind schedule due to rerouting of cables that significantly delayed the works on the critical path impacting progress on all components of the work. 7. Upgrade of Helderberg NR - Access Gate Refurbishment, where work cannot be completed in the current financial year, due to the delay of the building plan application. 8. Bracken Visitor EEC Refurbishment, due to delays experienced on the late construction permit. The Department of Labour requested additional documentation. Furthermore, investigations into the surrounding deteriorating heritage buildings and the potential demolition of the student accommodation building also contributed to the delay. 9. Fencing: False Bay Nature Reserve, where the RFQ process took longer than anticipated as the result of an incorrect quote received resulting in the RFQ being re-advertised. 10. Upgrade Khayelitsha Training Centre, which is currently behind schedule due to the extended lead times for the procurement of the electrical material required by the contractor. 11. Mitchells Plain General Infrastructure Upgrades, where initial delays were experienced due to the CPA coming in higher than originally anticipated. 12. Parow CBD Upgrade/Rehabilitation, where the delayed start resulted in the invoice for work completed in the reporting period being lower than anticipated.	5. Remaining orders will be placed in April 2025. 6. Tenders 227Q/2021/22 and 338Q/2021/22 are currently being utilised. A significant reduction in the planned CPA against road rehabilitation resulted in a saving which will be reprioritised to the Upgrading Sea Point Promenade Phase2 project. 7. Funds will be reprioritised to other priority projects within the Directorate and will be returned in the 2025/26 financial year to complete this project. 8. Progress has improved since January 2025. PM is awaiting invoice for work done in the reporting period and will follow up with the contractor. 9. Order to be raised in April 2025. 10, 11 & 12. PMs are monitoring progress.
Vote 11 - Urban Mobility	(363 737)	-29.0%	The negative variance mainly reflects on the following projects: 1 IRT: Fare Collection, due to delays in finalising specifications, which have impacted the procurement process. 2. IRT Ph2A: Depot Building Works - Mitchells Plain & Khayelitsha, where the last four invoices were lower than anticipated as a result of rain-related delays. While progress is being made, delays in the Eskom connection and EV duct installations have significantly impacted the timeline. 3. IRT: Control Centre, due to outstanding invoices. 4. MyCiTi Phase 1 IRT Station Rebuilds, where works were delayed due to matters relating to the Taxi Association. Minimal construction expenditure has been realised as a result of the late construction start. *Continued on next page.*	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. 3. The PM is following up on the outstanding invoice. 4. Feedback to the Dunoon Taxi Association of the City's stance on the MyCiTi Bus Feeder service to be given prior to conclusion of the two MyCiTi Stations in Dunoon. 5. This is currently being actively managed by the PM. A portion of the budget will be rephased to the outer financial years.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 11 - Urban Mobility	*See previous page.*	*See previous page.*	5. IRT Ph2A: W4 – Roadway - Govan Mbeki, due to the invoice being lower than anticipated as result of construction-related challenges and security issues experienced on site. 6. IRT Ph2A: Trunk - E3 - M9 Intsikizi - Morning Star, due to the construction progress being slower than anticipated as a result of poor contractor performance. 7. IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather hampering works, and 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.	*See previous page.*
Vote 12 - Urban Waste Management	(17 126)	-5.7%	The negative variance reflects mainly on the following projects: 1. Vissershok North: Design and develop Airspace, where the contractor achieved practical completion on 17 March 2025, however snags were identified. 2. Vehicles: Replacement FY25, where all orders have been placed; awaiting delivery.	1. The contractor is currently attending to snags. 2. PM is engaging with service providers on timeous deliveries.
Vote 13 - Water & Sanitation	(298 339)	-11.0%	The variance reflects predominantly on the following projects: 1. Cape Flats Rehabilitation project, where Informal Settlement Upgrade Programme (ISUP) grant funding needs to be re-allocated as it cannot be utilised for this project. 2. Access Road to Muldersvlei Reservoir, where there is a delay in the award of the tender. 3. Trappies Sewer Rehabilitation, Bulk Sewers Milnerton Rehabilitation, and Gordon's Bay Sewer Rising Main as a result of tender delays and unexpected hard rock excavation. 4. Wesfleur WWTW project, where excavation has been delayed as a result of complications at the foundation of the current Blower House. 5. Bayside Canal Upgrade project, due to a legal dispute.	PMs are expediting projects where delays are being experienced. In cases where this is not possible, virements are being prepared to re-allocate the budgetary provision to other priority projects, which can be expedited during this financial year.

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	181 176	1.8%	Immaterial variance.	-
Service charges	220 811	1.0%	Immaterial variance.	-
Other revenue	452 544	8.1%	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)	-5.7%	Grants received were lower than anticipated. Moreover, the system is unable to distinguish between operating and capital grants at the time of receipt.	No corrective action required.
Government - capital	(537 080)	-14.9%	Grants received were lower than anticipated. The Public Transport Network Grant (PTNG) allocation amounting to R474,9 million expected to be received in the reporting period was not received. Moreover, the system is unable to distinguish between operating and capital grants at the time of receipt.	No corrective action required.
Interest	155 858	15.1%	Interest received was 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	(316 147)	0.8%	Immaterial variance.	-
Finance charges	(1 036)	0.2%	Immaterial variance.	-
Transfers and Grants	(119 319)	95.3%	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	**(509 636)**	**-5.5%**		
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	(1 181 327)	15.3%	Capital payments were 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	**(1 181 327)**	**20.2%**		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	–	-	-	-
Borrowing long term/refinancing	–		-	-
Increase (decrease) in consumer deposits	–	-	-	-
Payments				
Repayment of borrowing	500	0.0%	Immaterial variance.	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	**500**	**1.5%**		

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%	7.0%	6.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	37.3%	86.0%	85.7%	84.8%	85.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.4%	38.0%	30.8%	18.1%	30.8%
Gearing	Long Term Borrowing/ Total Community Wealth	6.1%	18.4%	14.1%	5.7%	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%	15.4%	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%	26.5%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	9.1%	8.9%	9.4%	7.4%	9.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	7.0%	7.9%	7.5%	1.9%	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	3 444	2	5	–	–	–	–	–	**3 451**	539
Auditor General	–	–	–	–	–	–	–	–	**–**	–
Other	–	–	–	–	–	–	–	–	**–**	–
Medical Aid deductions	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**3 444**	**2**	**5**	**–**	**–**	**–**	**–**	**–**	**3 451**	**539**

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	539 021	88 530	53 834	77 714	46 873	53 586	312 189	1 555 638	2 727 385	2 046 000	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	956 936	49 205	29 332	68 355	72 883	27 831	175 873	436 659	1 817 073	781 600	–	–
Receivables from Non-exchange Transactions - Property Rates	822 546	90 261	46 815	85 228	35 754	47 929	226 115	965 336	2 319 984	1 360 362	–	–
Receivables from Exchange Transactions - Waste Water Management	279 528	37 537	24 346	31 822	18 210	20 580	120 304	592 367	1 124 695	783 284	–	–
Receivables from Exchange Transactions - Waste Management	117 997	19 456	13 729	18 367	11 111	13 139	68 218	381 194	643 211	492 029	–	–
Receivables from Exchange Transactions - Property Rental Debtors	129 072	12 251	12 812	12 497	20 161	(456)	105 828	641 309	933 474	779 339	–	–
Interest on Arrear Debtor Accounts	109 324	41 120	38 764	36 202	38 156	34 255	191 431	630 335	1 119 586	930 379	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	`	–
Other	(131 089)	(42 943)	(17 690)	(4 658)	(5 886)	(22 367)	(151 221)	(205 441)	(581 295)	(389 574)	–	–
Total By Income Source	**2 823 335**	**295 416**	**201 943**	**325 527**	**237 262**	**174 498**	**1 048 736**	**4 997 397**	**10 104 114**	**6 783 420**	**–**	**–**
2023/24 - totals only	**2 801 065**	**288 270**	**314 811**	**231 915**	**223 300**	**225 085**	**985 948**	**5 009 240**	**10 079 634**	**6 675 488**	**–**	**–**
Debtors Age Analysis By Customer Group												
Organs of State	156 123	38 422	15 573	17 054	7 806	(8 066)	(105 044)	16 705	138 572	(71 545)	–	–
Commercial	1 236 860	51 491	35 974	37 936	40 728	28 664	171 082	404 536	2 007 271	682 946	–	–
Households	1 365 786	209 553	137 134	191 014	130 345	127 654	820 715	4 014 228	6 996 430	5 283 957	–	–
Other	64 567	(4 050)	13 261	79 522	58 383	26 247	161 982	561 928	961 840	888 062	–	–
Total By Customer Group	**2 823 335**	**295 416**	**201 943**	**325 527**	**237 262**	**174 498**	**1 048 736**	**4 997 397**	**10 104 114**	**6 783 420**	**–**	**–**

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	7.60%	2025/04/04	60 000	387	–	–	60 387
ABSA Bank	45	Fixed	7.60%	2025/04/04	40 000	258	–	–	40 258
ABSA Bank	44	Fixed	7.60%	2025/04/04	40 000	258	–	–	40 258
ABSA Bank	50	Fixed	7.60%	2025/04/11	25 000	161	–	–	25 161
ABSA Bank	46	Fixed	7.60%	2025/04/11	65 000	420	–	–	65 420
ABSA Bank	45	Fixed	7.60%	2025/04/11	30 000	194	–	–	30 194
ABSA Bank	44	Fixed	7.60%	2025/04/11	40 000	258	–	–	40 258
ABSA Bank	49	Fixed	7.60%	2025/04/17	30 000	194	–	–	30 194
ABSA Bank	48	Fixed	7.60%	2025/04/17	65 000	420	–	–	65 420
ABSA Bank	53	Fixed	7.60%	2025/04/25	60 000	362	–	–	60 362
ABSA Bank	52	Fixed	7.60%	2025/04/25	85 000	496	–	–	85 496
ABSA Bank	50	Fixed	7.60%	2025/04/25	60 000	325	–	–	60 325
ABSA Bank	45	Fixed	7.60%	2025/04/25	50 000	219	–	–	50 219
ABSA Bank	56	Fixed	7.60%	2025/04/30	55 000	309	–	–	55 309
ABSA Bank	56	Fixed	7.60%	2025/05/02	100 000	521	–	–	100 521
ABSA Bank	56	Fixed	7.60%	2025/05/02	65 000	338	–	–	65 338
ABSA Bank	56	Fixed	7.60%	2025/05/02	40 000	208	–	–	40 208
ABSA Bank	56	Fixed	7.60%	2025/05/02	45 000	234	–	–	45 234
ABSA Bank	53	Fixed	7.60%	2025/05/02	70 000	321	–	–	70 321
ABSA Bank	44	Fixed	7.60%	2025/04/25	45 000	187	–	–	45 187
ABSA Bank	77	Fixed	7.81%	2025/05/29	295 000	1 199	–	–	296 199
ABSA Bank	56	Fixed	7.70%	2025/05/09	40 000	152	–	–	40 152
ABSA Bank	56	Fixed	7.70%	2025/05/09	30 000	114	–	–	30 114
ABSA Bank	56	Fixed	7.70%	2025/05/09	50 000	190	–	–	50 190
ABSA Bank	59	Fixed	7.65%	2025/05/16	40 000	117	–	–	40 117
ABSA Bank	58	Fixed	7.65%	2025/05/16	35 000	95	–	–	35 095
ABSA Bank	57	Fixed	7.65%	2025/05/16	40 000	101	–	–	40 101
ABSA Bank	60	Fixed	7.72%	2025/05/23	105 000	178	–	–	105 178
ABSA Bank	59	Fixed	7.65%	2025/05/23	40 000	59	–	–	40 059
ABSA Bank	65	Fixed	7.77%	2025/05/30	80 000	102	–	–	80 102
ABSA Bank	64	Fixed	7.71%	2025/05/30	60 000	63	–	–	60 063
ABSA Bank	60	Fixed	7.71%	2025/05/27	70 000	59	–	–	70 059
Firstrand	46	Fixed	7.60%	2025/04/04	60 000	387	–	–	60 387
Firstrand	45	Fixed	7.60%	2025/04/04	40 000	258	–	–	40 258
Firstrand	44	Fixed	7.60%	2025/04/04	40 000	258	–	–	40 258
Firstrand	50	Fixed	7.70%	2025/04/11	30 000	196	–	–	30 196
Firstrand	46	Fixed	7.60%	2025/04/11	85 000	549	–	–	85 549
Firstrand	45	Fixed	7.60%	2025/04/11	40 000	258	–	–	40 258
Firstrand	44	Fixed	7.60%	2025/04/11	40 000	258	–	–	40 258
Firstrand	49	Fixed	7.70%	2025/04/17	35 000	229	–	–	35 229
Firstrand	48	Fixed	7.70%	2025/04/17	45 000	294	–	–	45 294
Firstrand	53	Fixed	7.73%	2025/04/25	55 000	338	–	–	55 338
Firstrand	52	Fixed	7.73%	2025/04/25	90 000	534	–	–	90 534
Firstrand	50	Fixed	7.73%	2025/04/25	60 000	330	–	–	60 330
Firstrand	45	Fixed	7.60%	2025/04/25	40 000	175	–	–	40 175

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	56	Fixed	7.73%	2025/04/30	50 000	286	–	–	50 286
Firstrand	56	Fixed	7.73%	2025/05/02	80 000	424	–	–	80 424
Firstrand	56	Fixed	7.73%	2025/05/02	60 000	318	–	–	60 318
Firstrand	56	Fixed	7.73%	2025/05/02	45 000	238	–	–	45 238
Firstrand	56	Fixed	7.73%	2025/05/02	45 000	238	–	–	45 238
Firstrand	53	Fixed	7.73%	2025/05/02	90 000	419	–	–	90 419
Firstrand	44	Fixed	7.60%	2025/04/25	40 000	167	–	–	40 167
Firstrand	77	Fixed	7.80%	2025/05/29	295 000	1 198	–	–	296 198
Firstrand	56	Fixed	7.73%	2025/05/09	40 000	152	–	–	40 152
Firstrand	56	Fixed	7.73%	2025/05/09	45 000	172	–	–	45 172
Firstrand	56	Fixed	7.73%	2025/05/09	50 000	191	–	–	50 191
Firstrand	59	Fixed	7.75%	2025/05/16	50 000	149	–	–	50 149
Firstrand	58	Fixed	7.75%	2025/05/16	35 000	97	–	–	35 097
Firstrand	57	Fixed	7.75%	2025/05/16	35 000	89	–	–	35 089
Firstrand	60	Fixed	7.75%	2025/05/23	60 000	102	–	–	60 102
Firstrand	59	Fixed	7.75%	2025/05/23	40 000	59	–	–	40 059
Firstrand	65	Fixed	7.75%	2025/05/30	75 000	96	–	–	75 096
Firstrand	64	Fixed	7.75%	2025/05/30	60 000	64	–	–	60 064
Firstrand	60	Fixed	7.75%	2025/05/27	70 000	59	–	–	70 059
Firstrand	60	Fixed	7.75%	2025/05/27	75 000	64	–	–	75 064
Investec Bank	46	Fixed	7.63%	2025/04/04	25 000	162	–	–	25 162
Investec Bank	45	Fixed	7.63%	2025/04/04	10 000	65	–	–	10 065
Investec Bank	44	Fixed	7.63%	2025/04/04	15 000	97	–	–	15 097
Investec Bank	50	Fixed	7.65%	2025/04/11	10 000	65	–	–	10 065
Investec Bank	46	Fixed	7.63%	2025/04/11	10 000	65	–	–	10 065
Investec Bank	45	Fixed	7.65%	2025/04/11	15 000	97	–	–	15 097
Investec Bank	44	Fixed	7.63%	2025/04/11	10 000	65	–	–	10 065
Investec Bank	49	Fixed	7.63%	2025/04/17	10 000	65	–	–	10 065
Investec Bank	48	Fixed	7.63%	2025/04/17	125 000	810	–	–	125 810
Investec Bank	53	Fixed	7.65%	2025/04/25	25 000	152	–	–	25 152
Investec Bank	52	Fixed	7.65%	2025/04/25	30 000	176	–	–	30 176
Investec Bank	50	Fixed	7.63%	2025/04/25	20 000	109	–	–	20 109
Investec Bank	45	Fixed	7.65%	2025/04/25	10 000	44	–	–	10 044
Investec Bank	56	Fixed	7.65%	2025/04/30	20 000	113	–	–	20 113
Investec Bank	56	Fixed	7.65%	2025/05/02	15 000	79	–	–	15 079
Investec Bank	53	Fixed	7.65%	2025/05/02	35 000	161	–	–	35 161
Investec Bank	44	Fixed	7.65%	2025/04/25	15 000	63	–	–	15 063
Investec Bank	77	Fixed	7.70%	2025/05/29	110 000	441	–	–	110 441
Investec Bank	56	Fixed	7.65%	2025/05/09	85 000	321	–	–	85 321
Investec Bank	56	Fixed	7.65%	2025/05/09	15 000	57	–	–	15 057
Investec Bank	59	Fixed	7.65%	2025/05/16	15 000	44	–	–	15 044
Investec Bank	58	Fixed	7.65%	2025/05/16	15 000	41	–	–	15 041
Investec Bank	60	Fixed	7.65%	2025/05/23	30 000	50	–	–	30 050
Investec Bank	59	Fixed	7.65%	2025/05/23	15 000	22	–	–	15 022
Investec Bank	65	Fixed	7.68%	2025/05/30	30 000	38	–	–	30 038
Investec Bank	60	Fixed	7.65%	2025/05/27	40 000	34	–	–	40 034
Investec Bank	60	Fixed	7.65%	2025/05/27	30 000	25	–	–	30 025
Nedbank	388	Fixed	9.05%	2025/06/30	39 648	305	–	–	39 953
Nedbank	367	Fixed	8.95%	2025/06/30	49 575	377	–	–	49 952
Nedbank	367	Fixed	8.95%	2025/06/30	62 100	472	–	–	62 572

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	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	106	–	–	14 006
Nedbank	367	Fixed	8.95%	2025/06/30	290	2	–	–	292
Nedbank	367	Fixed	8.95%	2025/06/30	1 479	11	–	–	1 490
Nedbank	367	Fixed	8.95%	2025/06/30	28 000	213	–	–	28 213
Nedbank	367	Fixed	8.95%	2025/06/30	38 596	293	–	–	38 889
Nedbank	341	Fixed	8.60%	2025/06/30	25 116	183	–	–	25 300
Nedbank	262	Fixed	8.40%	2025/06/30	22 161	158	–	–	22 319
Nedbank	165	Fixed	7.95%	2025/06/30	17 465	118	–	–	17 583
Nedbank	46	Fixed	7.80%	2025/04/04	45 000	298	–	–	45 298
Nedbank	45	Fixed	7.80%	2025/04/04	30 000	199	–	–	30 199
Nedbank	44	Fixed	7.80%	2025/04/04	35 000	232	–	–	35 232
Nedbank	50	Fixed	7.80%	2025/04/11	20 000	132	–	–	20 132
Nedbank	44	Fixed	7.80%	2025/04/11	30 000	199	–	–	30 199
Nedbank	49	Fixed	7.85%	2025/04/17	40 000	267	–	–	40 267
Nedbank	48	Fixed	7.80%	2025/04/17	35 000	232	–	–	35 232
Nedbank	53	Fixed	7.80%	2025/04/25	50 000	310	–	–	50 310
Nedbank	52	Fixed	7.80%	2025/04/25	65 000	389	–	–	65 389
Nedbank	50	Fixed	7.80%	2025/04/25	50 000	278	–	–	50 278
Nedbank	45	Fixed	7.75%	2025/04/25	20 000	89	–	–	20 089
Nedbank	56	Fixed	7.80%	2025/04/30	40 000	231	–	–	40 231
Nedbank	56	Fixed	7.80%	2025/05/02	80 000	427	–	–	80 427
Nedbank	56	Fixed	7.80%	2025/05/02	10 000	53	–	–	10 053
Nedbank	56	Fixed	7.80%	2025/05/02	35 000	187	–	–	35 187
Nedbank	53	Fixed	7.80%	2025/05/02	90 000	423	–	–	90 423
Nedbank	44	Fixed	7.75%	2025/04/25	15 000	64	–	–	15 064
Nedbank	77	Fixed	7.90%	2025/05/29	235 000	966	–	–	235 966
Nedbank	56	Fixed	7.80%	2025/05/09	55 000	212	–	–	55 212
Nedbank	56	Fixed	7.80%	2025/05/09	20 000	77	–	–	20 077
Nedbank	56	Fixed	7.80%	2025/05/09	35 000	135	–	–	35 135
Nedbank	59	Fixed	7.80%	2025/05/16	35 000	105	–	–	35 105
Nedbank	58	Fixed	7.80%	2025/05/16	30 000	83	–	–	30 083
Nedbank	60	Fixed	7.80%	2025/05/23	25 000	43	–	–	25 043
Nedbank	59	Fixed	7.80%	2025/05/23	30 000	45	–	–	30 045
Nedbank	65	Fixed	7.80%	2025/05/30	65 000	83	–	–	65 083
Nedbank	64	Fixed	7.85%	2025/05/30	20 000	22	–	–	20 022
Nedbank	64	Fixed	7.85%	2025/05/30	30 000	32	–	–	30 032
Nedbank	60	Fixed	7.85%	2025/05/27	70 000	60	–	–	70 060
Nedbank	60	Fixed	7.85%	2025/05/27	60 000	52	–	–	60 052
Standard Bank	46	Fixed	7.78%	2025/04/04	60 000	396	–	–	60 396
Standard Bank	45	Fixed	7.78%	2025/04/04	40 000	264	–	–	40 264
Standard Bank	44	Fixed	7.78%	2025/04/04	40 000	264	–	–	40 264
Standard Bank	50	Fixed	7.78%	2025/04/11	20 000	132	–	–	20 132
Standard Bank	46	Fixed	7.78%	2025/04/11	55 000	363	–	–	55 363
Standard Bank	45	Fixed	7.78%	2025/04/11	35 000	231	–	–	35 231
Standard Bank	44	Fixed	7.77%	2025/04/11	35 000	231	–	–	35 231
Standard Bank	49	Fixed	7.78%	2025/04/17	40 000	264	–	–	40 264

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
Standard Bank	48	Fixed	7.78%	2025/04/17	70 000	463	–	–	70 463
Standard Bank	53	Fixed	7.78%	2025/04/25	55 000	340	–	–	55 340
Standard Bank	52	Fixed	7.78%	2025/04/25	80 000	477	–	–	80 477
Standard Bank	50	Fixed	7.78%	2025/04/25	60 000	333	–	–	60 333
Standard Bank	45	Fixed	7.77%	2025/04/25	30 000	134	–	–	30 134
Standard Bank	56	Fixed	7.79%	2025/04/30	55 000	317	–	–	55 317
Standard Bank	56	Fixed	7.79%	2025/05/02	30 000	160	–	–	30 160
Standard Bank	56	Fixed	7.79%	2025/05/02	35 000	187	–	–	35 187
Standard Bank	53	Fixed	7.78%	2025/05/02	90 000	422	–	–	90 422
Standard Bank	44	Fixed	7.77%	2025/04/25	40 000	170	–	–	40 170
Standard Bank	77	Fixed	7.90%	2025/05/29	280 000	1 151	–	–	281 151
Standard Bank	56	Fixed	7.79%	2025/05/09	45 000	173	–	–	45 173
Standard Bank	56	Fixed	7.79%	2025/05/09	30 000	115	–	–	30 115
Standard Bank	56	Fixed	7.79%	2025/05/09	45 000	173	–	–	45 173
Standard Bank	59	Fixed	7.80%	2025/05/16	45 000	135	–	–	45 135
Standard Bank	58	Fixed	7.79%	2025/05/16	35 000	97	–	–	35 097
Standard Bank	57	Fixed	7.79%	2025/05/16	35 000	90	–	–	35 090
Standard Bank	60	Fixed	7.79%	2025/05/23	60 000	102	–	–	60 102
Standard Bank	59	Fixed	7.80%	2025/05/23	40 000	60	–	–	40 060
Standard Bank	65	Fixed	7.80%	2025/05/30	70 000	90	–	–	70 090
Standard Bank	64	Fixed	7.80%	2025/05/30	75 000	80	–	–	75 080
Standard Bank	64	Fixed	7.80%	2025/05/30	35 000	37	–	–	35 037
Standard Bank	60	Fixed	7.80%	2025/05/27	60 000	51	–	–	60 051
Standard Bank	60	Fixed	7.80%	2025/05/27	75 000	64	–	–	75 064
ABSA Bank	-	Call deposit	7.50%	-	681 235	4 211	(425 000)	300 000	560 446
Firstrand Bank	-	Call deposit	7.35%	-	607 842	3 622	(430 000)	297 158	478 622
Investec Bank	-	Call deposit	7.25%	-	185 825	1 197	(350 000)	299 175	136 197
Nedbank	-	Call deposit	7.35%	-	321 352	1 887	(360 000)	248 648	211 887
Standard Bank	-	Call deposit	7.50%	-	643 141	3 948	(425 000)	296 859	518 948
Nedbank current account	-	Current account	7.30%	-	436 440	2 187	(113 140)	–	325 487
Fund Managers	-	-	-	-	9 194 820	65 605	–	–	9 260 425
Liberty, RMB and Nedbank sinking fund	-	-	-	-	1 993 107	–	(1 993 107)	–	–
Cash in transit	-	-	-	-	30 537	–	(23 073)	–	7 464
CTICC	-	-	-	-	271 435	–	–	–	271 435
COID	-	-	-	-	50 913	(52)	–	–	50 860
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	–	–	–	56 500
TOTAL INVESTMENTS AND INTEREST					**22 712 782**		**(4 119 320)**	**1 441 839**	**20 154 249**

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**	**555 344**	**595 516**	**(40 171)**	**-6.7%**	**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	836	850	(14)	-1.6%	1 000
Urban Settlements Development Grant	38 114	201 714	171 112	35 262	36 014	(752)	-2.1%	171 112
Energy Efficiency and Demand Side Management Grant	887	800	900	653	780	(126)	-16.2%	900
Department of Environmental Affairs and Tourism	56	220	384	220	269	(49)	-18.1%	384
Expanded Public Works Programme	58 910	26 664	26 664	25 438	25 428	10	0.0%	26 664
Infrastructure Skills Development	9 315	11 400	11 952	10 727	9 358	1 369	14.6%	11 952
Public Transport Network Grant	428 074	474 839	580 436	330 284	366 129	(35 845)	-9.8%	580 436
Informal Settlements Upgrading Partnership Grant	21 009	99 469	108 487	15 831	22 713	(6 882)	-30.3%	108 487
GBS Grant	–	–	–	(134)	–	(134)	-100.0%	–
National Skills Fund	2 366	–	1 321	1 149	–	1 149	100.0%	1 321
Programme And Project Preparation Support Grant	67 170	70 000	70 000	39 848	33 658	6 191	18.4%	70 000
Public Emloyment Program (NT PEP)	209 716	130 000	130 000	95 229	100 317	(5 088)	-5.1%	130 000
Repairs To Flood Damage	3 559	–	–	–	–	–	-	–
Provincial Government:	**1 100 155**	**1 415 351**	**1 466 611**	**737 252**	**850 128**	**(112 876)**	**-13.3%**	**1 466 611**
Cultural Affairs and Sport - Provincial Library Services	55 803	55 339	56 354	39 990	42 095	(2 105)	-5.0%	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	1 339	1 336	3	0.2%	1 469
Library Metro Grant	9	–	–	–	–	–	-	–
Human Settlements - Human Settlement Development Grant	264 131	307 920	381 941	–	–	–	-	381 941
Health - TB	31 363	30 774	30 774	16 726	16 726	–	-	30 774
Health - ARV	265 179	311 883	264 883	183 844	182 552	1 293	0.7%	264 883
Health - Nutrition	5 908	5 909	5 909	187	4 372	(4 184)	-95.7%	5 909
Health - Vaccines	81 124	98 008	98 008	59 369	68 543	(9 174)	-13.4%	98 008
Comprehensive Health	–	198 880	198 880	–	–	–	-	198 880
LEAP	308 478	350 000	353 000	228 424	246 443	(18 019)	-7.3%	353 000
Transport and Public Works - Provision for persons with special needs	10 079	10 000	10 175	10 175	10 175	–	-	10 175
Community Safety - Law Enforcement Auxiliary Services	4 467	1 800	5 400	2 631	3 584	(953)	-26.6%	5 400
Community Development Workers	998	1 018	1 050	351	293	58	19.9%	1 050
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	1 400	1 550	(150)	-9.7%	2 000
Municipal accreditation and capacity building grant	7 500	5 000	11 897	8 714	8 708	6	0.1%	11 897
Human Settlements -Informal Settlements	1 385	–	–	–	–	–	-	–
Finance Management Capacity Building Grant	203	–	150	145	–	145	100.0%	150
Public Transport Safety Grant	8 555	–	–	–	–	–	-	–
Department of Education	17 328	22 860	24 078	16 545	17 990	(1 446)	-8.0%	24 078
Human Settlements - Human Settlement Development Grant TDRG	–	8 267	10 707	159 965	238 454	(78 489)	-32.9%	10 707
Law Enforcement Officers for Health Facilities	–	4 245	4 311	2 825	3 094	(269)	-8.7%	4 311
Title Deeds Restoration	5 314	–	–	–	–	–	-	–
Settlement Assistance	–	–	398	43	211	(168)	-79.7%	398
Transport Systems - Public Transport Safety	–	–	4 577	4 577	3 700	877	23.7%	4 577
Municipal Service Delivery and Capacity Building Grant	–	–	650	–	150	(150)	-100.0%	650
NHBRC Enrolment Fess	24 550	–	–	–	150	(150)	-100.0%	–
Other grant providers:	**202 765**	**122 012**	**110 135**	**59 275**	**73 534**	**(14 260)**	**-19.4%**	**110 135**
CID	10 029	57 279	37 735	29 410	30 976	(1 567)	-5.1%	37 735
KFW- Technical Assistance (GDB)	–	11 000	8 000	–	5 000	(5 000)	-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	29 820	31 826	(2 006)	-6.3%	58 295
The Cape Academy for MST	29	16	46	31	31	(0)	-0.5%	46
Mayor's Relief	–	–	–	–	–	–	-	–
CHIETA Learnership Programmes	–	–	527	–	211	(211)	-100.0%	527
LGSETA Post Grad Intern Programme	–	–	69	–	28	(28)	-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**	**1 351 870**	**1 519 178**	**(167 307)**	**-11.0%**	**7 044 702**

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
Capital expenditure of Transfers and Grants								
National Government:	**2 489 474**	**3 395 118**	**3 485 069**	**1 362 467**	**1 838 091**	**(475 624)**	**-25.9%**	**2 753 118**
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	152 851	244 395	(91 545)	-37.5%	421 806
National Treasury: Infrastructure Skills Development Grant	599	600	48	48	48	–	-	48
National Treasury: Neighbourhood Development Partnership Grant	19 302	30 237	30 237	13 860	19 077	(5 217)	-27.3%	30 230
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	729 390	1 614 000	1 710 680	506 523	729 318	(222 795)	-30.5%	1 060 029
National Treasury: Urban Settlements Development Grant	757 168	840 111	927 059	546 863	630 497	(83 634)	-13.3%	918 176
City Public Employment Programme (PEP)	1 237	–	–	–	–	–	-	–
Transport: Public Transport Network Grant	408 921	410 477	326 471	136 516	208 937	(72 421)	-34.7%	316 729
Provincial Government:	**31 115**	**23 549**	**20 810**	**6 517**	**6 470**	**47**	**0.7%**	**14 310**
Western Cape Department of Education: Schools Resource Officers	–	740	727	727	727	–	-	727
Community Safety: Law Enforcement Advancement Plan	–	10 000	7 000	1 697	–	1 697	100.0%	7 000
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 616	5 657	5 992	3 863	5 157	(1 294)	-25.1%	5 992
Department of Health and Wellness: Law Enforcement Officers For Health Facilities	–	652	586	230	586	(356)	-60.8%	586
Cultural Affairs and Sport: Library Services Replacement Funding	927	–	5	–	–	–	-	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**	**42 434**	**43 124**	**(690)**	**-1.6%**	**102 798**
Other: Other	73 538	133 385	102 799	42 434	43 124	(690)	-1.6%	102 798
Total capital expenditure of Transfers and Grants	**2 594 127**	**3 552 052**	**3 608 678**	**1 411 419**	**1 887 685**	**(476 267)**	**-25.2%**	**2 870 226**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**8 803 992**	**10 471 221**	**10 653 380**	**2 763 289**	**3 406 863**	**(643 574)**	**-18.9%**	**9 914 928**

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	121 612	121 744	(133)	-0.1%	164 765
Pension and UIF Contributions	3 386	3 439	3 439	2 409	2 409	–	-	3 439
Motor Vehicle Allowance	9 781	804	804	191	170	21	12.4%	804
Cellphone Allowance	9 819	11 268	10 035	7 441	7 444	(2)	0.0%	10 035
Other benefits and allowances	246	9 269	9 269	7 648	7 604	44	0.6%	9 269
Sub Total - Councillors	**183 030**	**200 324**	**188 313**	**139 301**	**139 371**	**(70)**	**-0.1%**	**188 313**
% increase		**9.4%**	**2.9%**					**2.9%**
Senior Managers of the Municipality								
Basic Salaries and Wages	35 348	36 775	36 460	26 846	27 288	(442)	-1.6%	36 460
Pension and UIF Contributions	2 771	3 994	3 323	2 080	2 359	(279)	-11.8%	3 323
Medical Aid Contributions	184	195	135	103	103	(0)	0.0%	135
Performance Bonus	1 600	–	–	–	–	–	-	–
Motor Vehicle Allowance	488	505	465	351	351	–	-	465
Cellphone Allowance	491	397	610	439	458	(19)	-4.2%	610
Other benefits and allowances	114	114	101	76	76	(0)	0.0%	101
Payments in lieu of leave	–	–	–	–	–	–	-	–
Long service awards	–	–	–	–	–	–	-	–
Sub Total - Senior Managers of Municipality	**40 997**	**41 979**	**41 094**	**29 895**	**30 635**	**(740)**	**-2.4%**	**41 094**
% increase		**2.4%**	**0.2%**					**0.2%**
Other Municipal Staff								
Basic Salaries and Wages	11 848 602	13 315 728	13 042 202	9 489 209	9 636 773	(147 564)	-1.5%	13 042 202
Pension and UIF Contributions	1 804 107	2 270 861	2 061 777	1 414 943	1 454 179	(39 236)	-2.7%	2 061 777
Medical Aid Contributions	1 076 127	1 204 704	1 158 888	842 352	843 992	(1 640)	-0.2%	1 158 888
Overtime	1 152 562	1 005 227	1 065 050	647 365	678 164	(30 798)	-4.5%	1 065 050
Motor Vehicle Allowance	246 765	274 086	282 127	193 838	201 450	(7 612)	-3.8%	282 127
Cellphone Allowance	42 384	49 356	50 536	34 348	36 181	(1 833)	-5.1%	50 536
Housing Allowances	66 290	69 507	68 669	51 376	51 620	(244)	-0.5%	68 669
Other benefits and allowances	428 742	447 715	475 336	332 571	329 589	2 982	0.9%	475 336
Payments in lieu of leave	165 056	125 391	136 282	68 876	88 424	(19 547)	-22.1%	136 282
Long service awards	99 898	116 084	116 555	80 787	86 922	(6 136)	-7.1%	116 555
Post-retirement benefit obligations	124 540	390 320	702 541	288 733	415 788	(127 054)	-30.6%	702 541
Acting and post related allowance	11 545	664	11 456	8 452	9 050	(598)	-6.6%	11 456
Sub Total - Other Municipal Staff	**17 066 618**	**19 269 643**	**19 171 419**	**13 452 850**	**13 832 130**	**(379 280)**	**-2.7%**	**19 171 419**
% increase		**12.9%**	**12.3%**					**12.3%**
Total Parent Municipality	**17 290 644**	**19 511 946**	**19 400 827**	**13 622 046**	**14 002 136**	**(380 090)**	**-2.7%**	**19 400 827**

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	(133)	-0.1%	Immaterial variance.	-
Pension and UIF Contributions	–	-	-	-
Medical Aid Contributions	–	-	-	-
Motor Vehicle Allowance	21	12.4%	Immaterial variance.	-
Cellphone Allowance	(2)	0.0%	Immaterial variance.	-
Housing Allowances	–	-	-	-
Other benefits and allowances	44	0.6%	Immaterial variance.	-
Senior Managers of the Municipality				
Basic Salaries and Wages	(442)	-1.6%	Immaterial variance.	-
Pension and UIF Contributions	(279)	-11.8%	Immaterial variance.	-
Medical Aid Contributions	(0)	0.0%	Immaterial variance.	-
Performance Bonus	–	-	-	-
Motor Vehicle Allowance	–	-	-	-
Cellphone Allowance	(19)	-4.2%	Immaterial variance.	-
Other benefits and allowances	(0)	0.0%	Immaterial variance.	-
Payments in lieu of leave	–	-		
Long service awards	–	-		
Other Municipal Staff				
Basic Salaries and Wages	(147 564)	-1.5%	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.	The City had 3668 vacancies as at 31 March 2025; 6169 positions were filled from 1 July to date (1689 internal, 761 external, 1297 rehire, 2422 EPWP) with 1497 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	(39 236)	-2.7%	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	(1 640)	-0.2%	Immaterial variance.	-
Overtime	(30 798)	-4.5%	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. Overtime expenditure was more for the same period last year as the repairs and maintenance tender was not in place resulting in work being performed by internal staff. c) Water & Sanitation, due to overtime being restricted to emergencies only resulting in less overtime hours worked to date. Overtime is expected to increase in the next reporting periods as the Reticulation Branch will embark on backlog pro-active maintenance.	Periodic budget provision to be reviewed and adjusted in line with actual trends.
Motor Vehicle Allowance	(7 612)	-3.8%	Immaterial variance.	-
Cellphone Allowance	(1 833)	-5.1%	Immaterial variance.	-
Housing Allowances	(244)	-0.5%	Immaterial variance.	-
Other benefits and allowances	2 982	0.9%	Immaterial variance.	-
Payments in lieu of leave	(19 547)	-22.1%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis. Payments further include encashment of leave days opted for by qualifying employees of long service awards.	Periodic budget provision to be reviewed and adjusted in line with actual trends.
Long service awards	(6 136)	-7.1%	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	(127 054)	-30.6%	The 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 completion of the actuarial valuation at year-end.
Acting and post related allowance	(598)	-6.6%	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 Outcome	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	1 196 709	1 030 695	1 010 557	620 914	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	1 702 190	1 769 336	1 697 669	1 590 782	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	522 464	392 365	408 219	164 514	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	297 148	199 725	216 010	10 223	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	111 895	112 969	120 540	310 748	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	38 910	29 684	24 072	(120 733)	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	126 522	98 114	86 706	(301 202)	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	35 456	21 246	23 821	13 183	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	30 979	5 170	3 578	(242 454)	48 331	59 306	61 915
Agency services	–	–	–	–	–	–	–	–	–	20 734	23 248	251 910	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	994 907	83 034	84 915	(1 383 001)	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**	**6 443 657**	**3 763 070**	**3 699 335**	**1 337 520**	**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	63 139	–	–	534 710	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	–	–	–	–	–	4 640 039	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**	**8 366 132**	**3 763 070**	**3 699 335**	**6 733 424**	**68 862 456**	**69 682 202**	**71 362 106**

Table continues on next page.

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 Outcome	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Payments by Type															
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	1 516 883	1 520 990	1 598 941	1 687 846	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	14 786	16 882	16 809	17 973	188 313	213 525	227 596
Interest	17 807	54	130 083	112 502	33 338	86 513	15 255	2	127 497	106 714	31 068	448 006	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	1 197 161	1 128 674	1 050 106	1 028 056	15 974 700	16 391 669	17 645 209
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	177 436	169 258	1 821 199	2 167 893	2 339 381	2 425 874
Contracted services	–	–	–	–	–	–	–	–	–	642 093	660 149	9 055 442	10 357 684	9 948 597	10 216 023
Transfers and subsidies - other municipalities	–	100	5 100	–	–	–	–	750	–	30 017	30 017	354 479	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	1 430 863	203 851	246 171	(9 776 799)	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**	**4 287 189**	**3 826 656**	**3 802 520**	**4 636 202**	**52 785 065**	**55 118 540**	**58 643 994**
Other Cash Flows/Payments by Type															
Capital assets	1 541 514	405 987	593 423	807 635	649 786	1 055 916	267 101	484 889	711 838	1 260 481	1 236 636	2 893 078	11 908 285	14 261 878	13 179 976
Repayment of borrowing	50 000	–	79 481	70 533	42 933	66 667	50 000	–	2 079 981	70 533	42 933	267 891	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**	**7 079 008**	**5 157 671**	**5 082 090**	**7 797 172**	**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**	**1 287 124**	**(1 394 601)**	**(1 382 755)**	**(1 063 747)**	**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	12 476 831	11 082 231	9 699 476	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	12 476 831	11 082 231	9 699 476	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	200 271	216 084	200 271	(15 813)	-7.9%	1.8%
August	492 778	736 608	504 946	729 352	705 216	(24 135)	-3.4%	6.1%
September	508 694	1 013 760	659 026	1 380 370	1 364 243	(16 127)	-1.2%	11.5%
October	773 614	1 044 186	909 127	2 258 216	2 273 370	15 154	0.7%	18.8%
November	675 334	931 891	998 153	3 158 556	3 271 523	112 966	3.5%	26.3%
December	894 869	893 632	874 257	4 206 910	4 145 779	(61 131)	-1.5%	35.0%
January	372 598	562 328	673 191	4 551 159	4 818 970	267 811	5.6%	37.9%
February	703 188	1 057 477	1 006 653	5 202 058	5 825 623	623 565	10.7%	43.3%
March	601 218	1 223 591	1 147 897	5 903 778	6 973 520	1 069 742	15.3%	49.1%
April	926 798	1 095 363	1 218 257		8 191 777	–		
May	893 345	1 203 910	1 457 462		9 649 239	–		
June	2 392 044	2 101 568	2 259 046		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 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 new assets by Asset Class/Sub-class								
Infrastructure	**2 606 010**	**3 696 800**	**3 682 432**	**1 587 028**	**1 959 591**	**(372 563)**	**-19.0%**	**2 914 802**
Roads Infrastructure	1 046 549	2 249 601	2 130 057	681 594	974 251	(292 658)	-30.0%	1 454 777
Roads	*1 034 394*	*2 247 551*	*2 116 887*	*681 614*	*964 338*	*(282 724)*	*-29.3%*	*1 441 608*
Road Structures	*12 155*	*50*	*5 016*	*(20)*	*1 761*	*(1 781)*	*-101.1%*	*5 016*
Road Furniture	–	*2 000*	*8 153*	–	*8 153*	*(8 153)*	*-100.0%*	*8 153*
Storm water Infrastructure	161 134	193 956	179 600	98 976	120 220	(21 243)	-17.7%	180 550
Drainage Collection	*161 134*	*193 956*	*179 600*	*98 976*	*120 220*	*(21 243)*	*-17.7%*	*180 550*
Electrical Infrastructure	274 993	287 745	275 201	160 570	179 888	(19 318)	-10.7%	272 827
HV Substations	*246 919*	*208 950*	*196 306*	*99 262*	*115 309*	*(16 048)*	*-13.9%*	*193 932*
LV Networks	*28 075*	*78 795*	*78 895*	*61 309*	*64 579*	*(3 270)*	*-5.1%*	*78 895*
Water Supply Infrastructure	551 871	656 398	767 207	434 401	449 244	(14 843)	-3.3%	685 356
Reservoirs	*182 305*	*198 345*	*210 603*	*141 623*	*136 748*	*4 876*	*3.6%*	*203 580*
Pump Stations	*18 740*	*38 400*	*35 050*	*17 736*	*28 260*	*(10 524)*	*-37.2%*	*26 601*
Water Treatment Works	*139 841*	*135 090*	*217 152*	*117 301*	*113 392*	*3 909*	*3.4%*	*181 827*
Bulk Mains	*58 628*	*76 220*	*102 884*	*58 262*	*53 375*	*4 888*	*9.2%*	*84 240*
Distribution	*152 358*	*208 343*	*201 517*	*99 478*	*117 469*	*(17 991)*	*-15.3%*	*189 108*
Sanitation Infrastructure	233 812	280 948	252 719	146 330	163 947	(17 618)	-10.7%	245 788
Reticulation	*142 812*	*144 923*	*148 018*	*75 250*	*94 125*	*(18 875)*	*-20.1%*	*148 588*
Waste Water Treatment Works	*91 000*	*136 025*	*104 702*	*71 080*	*69 823*	*1 257*	*1.8%*	*97 200*
Solid Waste Infrastructure	223 280	26 851	76 615	64 171	71 015	(6 844)	-9.6%	74 470
Landfill Sites	*223 280*	*26 851*	*76 615*	*64 171*	*71 015*	*(6 844)*	*-9.6%*	*74 470*
Coastal Infrastructure	13 063	–	–	–	–	–	-	–
Promenades	*13 063*	–	–	–	–	–	-	–
Information and Communication Infrastructure	101 309	1 300	1 033	987	1 026	(39)	-3.8%	1 033
Data Centres	*20 280*	*1 300*	*541*	*505*	*541*	*(36)*	*-6.7%*	*541*
Core Layers	*81 028*	–	*492*	*482*	*485*	*(3)*	*-0.6%*	*492*
Community Assets	**281 252**	**150 176**	**190 677**	**96 339**	**106 302**	**(9 963)**	**-9.4%**	**183 320**
Community Facilities	281 081	150 176	190 377	96 329	106 252	(9 923)	-9.3%	183 020
Centres	–	*829*	–	–	–	–	-	–
Clinics/Care Centres	*10 796*	*13 975*	*11 928*	*1 613*	*1 243*	*370*	*29.8%*	*5 428*
Fire/Ambulance Stations	*3 999*	*2 000*	*4 026*	*3 570*	*2 842*	*728*	*25.6%*	*4 026*
Libraries	*11 899*	*12 008*	*12 459*	*11 906*	*10 779*	*1 127*	*10.5%*	*12 459*
Public Open Space	*4 501*	*2 147*	*2 381*	*1 774*	*2 319*	*(545)*	*-23.5%*	*2 279*
Nature Reserves	*2 426*	–	*617*	*616*	*617*	*(1)*	*-0.1%*	*616*
Public Ablution Facilities	*2 870*	*500*	*960*	–	*290*	*(290)*	*-100.0%*	*960*
Markets	*22 975*	*60 017*	*58 935*	*11 521*	*23 501*	*(11 979)*	*-51.0%*	*58 935*
Taxi Ranks/Bus Terminals	*221 616*	*58 700*	*99 069*	*65 328*	*64 661*	*667*	*1.0%*	*98 315*
Sport and Recreation Facilities	171	–	300	10	50	(40)	-80.0%	300
Outdoor Facilities	*171*	–	*300*	*10*	*50*	*(40)*	*-80.0%*	*300*
Other assets	**88 192**	**281 428**	**231 976**	**179 678**	**186 815**	**(7 137)**	**-3.8%**	**221 610**
Operational Buildings	84 393	281 428	231 976	179 678	186 815	(7 137)	-3.8%	221 610
Municipal Offices	*77 290*	*215 581*	*213 512*	*177 804*	*186 815*	*(9 011)*	*-4.8%*	*209 407*
Workshops	*7 103*	*65 846*	*18 464*	*1 874*	–	*1 874*	*100.0%*	*12 203*
Housing	3 799	–	–	–	–	-	-	–
Social Housing	*3 799*	–	–	–	–	-	-	–
Intangible Assets	**109 104**	**118 007**	**95 687**	**56 302**	**56 370**	**(68)**	**-0.1%**	**96 908**
Licences and Rights	109 104	118 007	95 687	56 302	56 370	(68)	-0.1%	96 908
Water Rights	*413*	*150*	*230*	*47*	–	*47*	*100.0%*	*129*
Computer Software and Applications	*108 691*	*117 857*	*95 457*	*56 255*	*56 370*	*(114)*	*-0.2%*	*96 779*
Computer Equipment	**154 723**	**113 399**	**106 174**	**76 842**	**83 128**	**(6 286)**	**-7.6%**	**106 815**
Computer Equipment	154 723	113 399	106 174	76 842	83 128	(6 286)	-7.6%	106 815
Furniture and Office Equipment	**37 219**	**42 841**	**50 326**	**35 090**	**41 216**	**(6 126)**	**-14.86%**	**50 318**
Furniture and Office Equipment	37 219	42 841	50 326	35 090	41 216	(6 126)	-14.9%	50 318
Machinery and Equipment	**216 318**	**204 065**	**182 587**	**77 198**	**138 930**	**(61 732)**	**-44.4%**	**181 528**
Machinery and Equipment	216 318	204 065	182 587	77 198	138 930	(61 732)	-44.4%	181 528
Transport Assets	**321 489**	**193 954**	**237 827**	**142 179**	**145 601**	**(3 421)**	**-2.3%**	**238 187**
Transport Assets	321 489	193 954	237 827	142 179	145 601	(3 421)	-2.3%	238 187
Land	**200 322**	**110 101**	**165 215**	**46 048**	**55 044**	**(8 996)**	**-16.3%**	**165 215**
Land	200 322	110 101	165 215	46 048	55 044	(8 996)	-16.3%	165 215
Living resources	**–**	**–**	**175**	**–**	**–**	**–**	**-**	**175**
Mature	–	–	175	–	–	–	-	175
Policing and Protection	–	–	*175*	–	–	–	-	*175*
Total Capital Expenditure on new assets	**4 014 631**	**4 910 769**	**4 943 077**	**2 296 706**	**2 772 998**	**(476 292)**	**-17.2%**	**4 158 878**

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**	**2 512 111**	**1 221 853**	**1 459 444**	**(237 591)**	**-16.3%**	**2 339 545**
Roads Infrastructure	77 022	182 639	244 538	86 544	109 206	(22 662)	-20.8%	237 437
Roads	*70 859*	*162 767*	*221 786*	*84 621*	*106 109*	*(21 489)*	*-20.3%*	*214 784*
Road Structures	*6 163*	*19 872*	*22 752*	*1 923*	*3 097*	*(1 174)*	*-37.9%*	*22 652*
Storm water Infrastructure	8 317	2 984	12 094	2 978	8 319	(5 341)	-64.2%	11 094
Drainage Collection	*8 317*	*2 984*	*12 094*	*2 978*	*8 319*	*(5 341)*	*-64.2%*	*11 094*
Electrical Infrastructure	493 410	467 234	493 644	311 791	324 380	(12 589)	-3.9%	492 760
HV Substations	*100 586*	*101 094*	*128 954*	*76 890*	*87 650*	*(10 760)*	*-12.3%*	*129 570*
MV Substations	*29 600*	*44 000*	*23 500*	*8 789*	*11 221*	*(2 432)*	*-21.7%*	*23 500*
MV Networks	*207 893*	*191 190*	*209 190*	*136 511*	*139 398*	*(2 887)*	*-2.1%*	*209 740*
LV Networks	*155 331*	*130 950*	*132 000*	*89 600*	*86 110*	*3 490*	*4.1%*	*129 950*
Water Supply Infrastructure	310 386	509 539	428 340	200 784	234 222	(33 439)	-14.3%	410 648
Water Treatment Works	*–*	*50 000*	*20 000*	*–*	*5 000*	*(5 000)*	*-100.0%*	*20 000*
Bulk Mains	*88 800*	*184 344*	*110 000*	*41 793*	*45 189*	*(3 396)*	*-7.5%*	*109 278*
Distribution	*221 586*	*275 195*	*298 340*	*158 990*	*184 033*	*(25 043)*	*-13.6%*	*281 371*
Sanitation Infrastructure	717 027	1 469 672	1 296 117	593 725	762 812	(169 087)	-22.2%	1 150 229
Pump Station	*88 660*	*87 240*	*96 835*	*58 562*	*76 103*	*(17 541)*	*-23.05%*	*96 151*
Reticulation	*492 369*	*835 475*	*796 576*	*441 059*	*492 642*	*(51 583)*	*-10.5%*	*693 109*
Waste Water Treatment Works	*135 915*	*400 957*	*361 826*	*92 941*	*181 987*	*(89 046)*	*-48.9%*	*335 089*
Outfall Sewers	*84*	*146 000*	*40 880*	*1 163*	*12 080*	*(10 917)*	*-90.4%*	*25 880*
Solid Waste Infrastructure	–	1 523	1 523	308	814	(506)	-62.2%	1 523
Landfill Sites	*–*	*1 523*	*1 523*	*308*	*814*	*(506)*	*-62.2%*	*1 523*
Information and Communication Infrastructure	20 837	32 062	35 855	25 724	19 691	6 033	30.6%	35 855
Data Centres	*20 837*	*31 611*	*35 605*	*25 724*	*19 441*	*6 283*	*32.3%*	*35 605*
Core Layers	*–*	*452*	*250*	*–*	*250*	*(250)*	*-100.0%*	*250*
Community Assets	**40 620**	**101 826**	**80 115**	**48 083**	**56 802**	**(8 719)**	**-15.3%**	**79 972**
Community Facilities	35 878	75 326	61 451	30 377	38 387	(8 010)	-20.9%	61 308
Halls	*655*	*–*	*1 070*	*20*	*863*	*(843)*	*-97.7%*	1 070
Museums	*959*	*1 000*	*1 101*	*782*	*485*	*297*	*61.2%*	1 101
Public Open Space	*201*	*100*	*100*	*–*	*80*	*(80)*	*-100.0%*	*99*
Nature Reserves	*8 531*	*47 605*	*26 925*	*17 236*	*17 865*	*(629)*	*-3.5%*	*26 783*
Markets	*21 902*	*24 621*	*30 254*	*12 340*	*18 176*	*(5 836)*	*-32.1%*	*30 254*
Taxi Ranks/Bus Terminals	*3 631*	*2 000*	*2 000*	*–*	*919*	*(919)*	*-100.0%*	*2 000*
Sport and Recreation Facilities	4 741	26 500	18 664	17 706	18 414	(709)	-3.8%	18 664
Outdoor Facilities	*4 741*	*26 500*	*18 664*	*17 706*	*18 414*	*(709)*	*-3.8%*	*18 664*
Other assets	**6 103**	**14 926**	**27 871**	**7 455**	**14 796**	**(7 340)**	**-49.6%**	**22 414**
Operational Buildings	6 103	14 926	27 871	7 455	14 796	(7 340)	-49.6%	22 414
Municipal Offices	*1 502*	*13 926*	*26 902*	*6 905*	*14 245*	*(7 340)*	*-51.5%*	*21 445*
Laboratories	*4 600*	*1 000*	*969*	*551*	*551*	*(0)*	*0.0%*	*969*
Intangible Assets	**9 729**	**8 000**	**7 549**	**7 522**	**6 945**	**577**	**8.3%**	**7 549**
Licences and Rights	9 729	8 000	7 549	7 522	6 945	577	8.3%	7 549
Computer Software and Applications	*9 729*	*8 000*	*7 549*	*7 522*	*6 945*	*577*	*8.3%*	*7 549*
Computer Equipment	**153 378**	**121 227**	**143 606**	**112 644**	**115 626**	**(2 982)**	**-2.6%**	**139 923**
Computer Equipment	153 378	121 227	143 606	112 644	115 626	(2 982)	-2.6%	139 923
Furniture and Office Equipment	**32 226**	**36 012**	**34 911**	**21 932**	**24 253**	**(2 321)**	**-9.6%**	**26 332**
Furniture and Office Equipment	32 226	36 012	34 911	21 932	24 253	(2 321)	-9.6%	26 332
Machinery and Equipment	**121 323**	**100 749**	**100 104**	**54 358**	**65 087**	**(10 729)**	**-16.5%**	**76 280**
Machinery and Equipment	121 323	100 749	100 104	54 358	65 087	(10 729)	-16.5%	76 280
Transport Assets	**555 847**	**417 684**	**483 998**	**339 167**	**389 466**	**(50 299)**	**-12.9%**	**483 998**
Transport Assets	555 847	417 684	483 998	339 167	389 466	(50 299)	-12.9%	483 998
Living resources	**300**	**900**	**750**	**750**	**750**	**–**	**-**	**1 125**
Mature	300	900	750	750	750	–	-	1 125
Policing and Protection	*300*	*900*	*750*	*750*	*750*	*–*	*-*	*1 125*
Total Capital Expenditure on renewal of existing assets	**2 546 524**	**3 466 977**	**3 391 014**	**1 813 764**	**2 133 168**	**(319 404)**	**-15.0%**	**3 177 138**

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**	**2 437 263**	**1 280 183**	**1 386 808**	**(106 624)**	**-7.7%**	**1 924 175**
Roads Infrastructure	193 226	165 720	166 871	110 882	124 195	(13 313)	-10.7%	158 635
Roads	*182 174*	*160 848*	*161 413*	*106 400*	*120 326*	*(13 926)*	*-11.6%*	*153 174*
Road Structures	*30*	*330*	*330*	*322*	*8*	*314*	*3925.0%*	*334*
Road Furniture	*11 022*	*4 541*	*5 128*	*4 160*	*3 861*	*299*	*7.8%*	*5 128*
Storm water Infrastructure	185 474	167 001	259 841	98 831	137 010	(38 179)	-27.9%	232 920
Drainage Collection	*185 474*	*167 001*	*259 841*	*98 831*	*137 010*	*(38 179)*	*-27.9%*	*232 920*
Electrical Infrastructure	168 673	265 528	237 322	123 309	144 887	(21 578)	-14.9%	237 322
HV Substations	*168 673*	*265 528*	*237 322*	*123 309*	*144 887*	*(21 578)*	*-14.9%*	*237 322*
Water Supply Infrastructure	15 192	20 047	24 100	16 436	18 624	(2 187)	-11.7%	22 300
Reservoirs	*2 446*	*2 047*	*3 100*	*1 984*	*2 573*	*(589)*	*-22.9%*	*3 100*
Distribution	*12 746*	*18 000*	*21 000*	*14 452*	*16 050*	*(1 598)*	*-10.0%*	*19 200*
Sanitation Infrastructure	1 227 575	1 814 200	1 601 184	866 645	882 623	(15 978)	-1.8%	1 125 965
Pump Station	*8 678*	*19 546*	*13 120*	*3 089*	*6 981*	*(3 892)*	*-55.7%*	*8 662*
Reticulation	*4 227*	*15 416*	*14 666*	*6 760*	*10 579*	*(3 819)*	*-36.1%*	*12 899*
Waste Water Treatment Works	*1 214 669*	*1 779 239*	*1 573 398*	*856 795*	*865 063*	*(8 267)*	*-1.0%*	*1 104 404*
Solid Waste Infrastructure	22 310	4 173	28 868	8 139	6 041	2 098	34.7%	28 868
Landfill Sites	*22 310*	*4 173*	*28 868*	*8 139*	*6 041*	*2 098*	*34.7%*	*28 868*
Coastal Infrastructure	58 330	140 824	113 659	51 670	68 977	(17 307)	-25.1%	112 747
Promenades	*58 330*	*140 824*	*113 659*	*51 670*	*68 977*	*(17 307)*	*-25.1%*	*112 747*
Information and Communication Infrastructure	40 249	16 257	5 418	4 271	4 452	(181)	-4.1%	5 418
Data Centres	*–*	*1 399*	*1 399*	*731*	*852*	*(121)*	*-14.2%*	*1 399*
Core Layers	*40 249*	*14 858*	*4 018*	*3 541*	*3 601*	*(60)*	*-1.7%*	*4 018*
Community Assets	**347 072**	**471 538**	**454 173**	**182 359**	**298 673**	**(116 313)**	**-38.9%**	**444 312**
Community Facilities	154 828	355 278	300 856	97 838	171 192	(73 354)	-42.8%	294 974
Halls	*696*	*20 640*	*4 400*	*527*	*1 321*	*(795)*	*-60.1%*	*4 399*
Centres	*13 340*	*5 780*	*7 441*	*1 585*	*1 481*	*105*	*7.1%*	*7 441*
Clinics/Care Centres	*13 921*	*59 830*	*49 736*	*20 734*	*33 744*	*(13 010)*	*-38.6%*	*47 064*
Fire/Ambulance Stations	*5 219*	*18 000*	*20 208*	*7 650*	*7 718*	*(67)*	*-0.9%*	*20 208*
Libraries	*1 684*	*14 468*	*2 643*	*1 677*	*2 643*	*(967)*	*-36.6%*	*2 643*
Cemeteries/Crematoria	*29 502*	*14 500*	*22 058*	*7 413*	*14 483*	*(7 069)*	*-48.8%*	*22 058*
Public Open Space	*47 789*	*60 921*	*66 869*	*38 575*	*52 982*	*(14 407)*	*-27.2%*	*64 566*
Nature Reserves	*3 903*	*4 428*	*5 023*	*1 567*	*2 057*	*(490)*	*-23.8%*	*5 016*
Public Ablution Facilities	*2 984*	*3 500*	*3 814*	*486*	*1 227*	*(741)*	*-60.4%*	*3 814*
Markets	*3 867*	*20 850*	*31 897*	*3 958*	*12 090*	*(8 132)*	*-67.3%*	*31 897*
Taxi Ranks/Bus Terminals	*31 925*	*132 360*	*86 767*	*13 665*	*41 447*	*(27 781)*	*-67.0%*	*85 867*
Sport and Recreation Facilities	192 243	116 260	153 317	84 521	127 480	(42 959)	-33.7%	149 338
Indoor Facilities	*57 117*	*17 407*	*42 403*	*19 313*	*28 646*	*(9 334)*	*-32.6%*	*41 095*
Outdoor Facilities	*135 127*	*98 853*	*110 914*	*65 209*	*98 834*	*(33 625)*	*-34.0%*	*108 242*
Heritage assets	**–**	**–**	**844**	**–**	**32**	**(32)**	**-100.0%**	**274**
Monuments	–	–	*844*	–	*32*	*(32)*	*-100.0%*	*274*
Other assets	**530 970**	**553 301**	**640 328**	**309 312**	**358 373**	**(49 062)**	**-13.7%**	**611 580**
Operational Buildings	450 034	408 854	413 817	191 317	227 448	(36 131)	-15.9%	384 476
Municipal Offices	*293 450*	*230 386*	*253 633*	*99 869*	*124 820*	*(24 951)*	*-20.0%*	*238 446*
Workshops	*106 792*	*136 467*	*112 399*	*55 362*	*66 292*	*(10 930)*	*-16.5%*	*95 770*
Training Centres	*49 792*	*42 000*	*47 785*	*36 085*	*36 335*	*(250)*	*-0.7%*	*50 260*
Housing	80 935	144 447	226 511	117 995	130 925	(12 930)	-9.9%	227 104
Social Housing	*80 935*	*144 447*	*226 511*	*117 995*	*130 925*	*(12 930)*	*-9.9%*	*227 104*
Intangible Assets	**45 751**	**9 598**	**14 579**	**6 195**	**7 409**	**(1 214)**	**-16.4%**	**14 579**
Licences and Rights	45 751	9 598	14 579	6 195	7 409	(1 214)	-16.4%	14 579
Computer Software and Applications	*45 751*	*9 598*	*14 579*	*6 195*	*7 409*	*(1 214)*	*-16.4%*	*14 579*
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**	**12 530**	**7 144**	**7 244**	**(100)**	**-1.4%**	**12 530**
Machinery and Equipment	*5 793*	*8 700*	*12 530*	*7 144*	*7 244*	*(100)*	*-1.4%*	*12 530*
Total Capital Expenditure on upgrading of existing assets	**2 843 201**	**3 642 887**	**3 574 195**	**1 793 309**	**2 067 354**	**(274 045)**	**-13.3%**	**3 021 928**

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**	**3 419 885**	**1 883 533**	**2 025 569**	**142 036**	**7.0%**	**3 419 885**
Roads Infrastructure	853 693	883 733	901 379	572 743	573 117	374	0.1%	901 379
Roads	*853 693*	*865 864*	*870 111*	*572 743*	*573 117*	*374*	*0.1%*	*870 111*
Road Furniture	–	*17 869*	*31 267*	–	–	–	-	*31 267*
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	579 858	630 914	51 055	8.1%	875 451
Power Plants	*75 030*	*26 429*	*43 974*	*20 537*	*21 816*	*1 279*	*5.9%*	*43 974*
HV Substations	*51 841*	*38 266*	*45 891*	*33 546*	*32 967*	*(579)*	*-1.8%*	*45 891*
MV Substations	*503 256*	*530 517*	*557 101*	*374 402*	*407 135*	*32 733*	*8.0%*	*557 101*
LV Networks	*139 477*	*167 550*	*228 484*	*151 373*	*168 995*	*17 622*	*10.4%*	*228 484*
Water Supply Infrastructure	496 640	703 999	643 447	283 242	340 774	57 532	16.9%	643 447
Boreholes	*917*	–	–	*8 196*	*14 847*	*6 651*	*44.8%*	–
Reservoirs	*53 322*	*60 745*	*70 404*	*33 019*	*42 367*	*9 348*	*22.1%*	*70 404*
Pump Stations	*83 256*	*51 907*	*46 500*	*48 435*	*46 325*	*(2 110)*	*-4.6%*	*46 500*
Water Treatment Works	*48 425*	*37 045*	*33 765*	*29 973*	*33 665*	*3 692*	*11.0%*	*33 765*
Bulk Mains	*14 249*	*1 688*	*6 715*	*18 343*	*1 933*	*(16 410)*	*-849.0%*	*6 715*
Distribution	*296 470*	*552 615*	*486 063*	*145 275*	*201 637*	*56 362*	*28.0%*	*486 063*
Sanitation Infrastructure	763 416	710 489	773 120	444 444	476 961	32 517	6.8%	773 120
Pump Station	–	*12 548*	*16 138*	–	–	–	-	*16 138*
Reticulation	*593 109*	*513 085*	*571 870*	*333 710*	*349 140*	*15 430*	*4.4%*	*571 870*
Waste Water Treatment Works	*161 055*	*175 444*	*174 479*	*103 989*	*121 237*	*17 248*	*14.2%*	*174 479*
Outfall Sewers	*9 252*	*9 410*	*10 633*	*6 744*	*6 584*	*(160)*	*-2.4%*	*10 633*
Solid Waste Infrastructure	5 166	21 918	14 135	3 246	3 803	557	14.6%	14 135
Landfill Sites	*5 166*	*19 688*	*12 441*	*3 246*	*3 803*	*557*	*14.6%*	*12 441*
Waste Processing Facilities	–	*2 230*	*1 695*	–	–	–	-	*1 695*
Coastal Infrastructure	–	4 549	9 407	–	–	–	-	9 407
Promenades	–	*4 549*	*9 407*	–	–	–	-	*9 407*
Community Assets	**706 575**	**568 116**	**695 985**	**462 758**	**500 573**	**37 815**	**7.6%**	**695 985**
Community Facilities	92 158	462 311	595 769	49 122	72 384	23 262	32.1%	595 769
Halls	*41 588*	*11 197*	*11 497*	*18 168*	*27 228*	*9 059*	*33.3%*	*11 497*
Centres	*1 050*	*3 614*	*4 949*	*619*	*407*	*(212)*	*-52.2%*	*4 949*
Clinics/Care Centres	*4 452*	*5 690*	*7 563*	*2 401*	*2 615*	*214*	*8.2%*	*7 563*
Fire/Ambulance Stations	*3 466*	*12 376*	*8 170*	*978*	*304*	*(673)*	*-221.2%*	*8 170*
Testing Stations	–	*13 348*	*13 439*	–	–	–	-	*13 439*
Museums	–	*6*	*6*	–	–	–	-	*6*
Libraries	*2 993*	*877*	*875*	*1 838*	*2 253*	*415*	*18.4%*	*875*
Cemeteries/Crematoria	*22 964*	*38 610*	*42 930*	*13 998*	*27 450*	*13 452*	*49.0%*	*42 930*
Public Open Space	–	*343 867*	*472 588*	–	–	–	-	*472 588*
Nature Reserves	*4 009*	*3 925*	*4 974*	*3 451*	*4 330*	*879*	*20.3%*	*4 974*
Public Ablution Facilities	*10 563*	*23 577*	*22 985*	*3 397*	*6 358*	*2 961*	*46.6%*	*22 985*
Markets	*1 074*	*5 225*	*5 793*	*4 271*	*1 439*	*(2 833)*	*-196.9%*	*5 793*
Sport and Recreation Facilities	614 416	105 804	100 215	413 636	428 189	14 553	3.4%	100 215
Indoor Facilities	*371*	*17 239*	*19 834*	*126*	*204*	*78*	*38.2%*	*19 834*
Outdoor Facilities	*614 045*	*88 565*	*80 381*	*413 510*	*427 986*	*14 475*	*3.4%*	*80 381*
Heritage assets	**40**	**367**	**369**	**150**	**9**	**(140)**	**-1487.8%**	**369**
Works of Art	40	–	–	150	9	(140)	-1487.8%	–
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**	**227**	**1 365**	**1 139**	**83.4%**	**174**
Revenue Generating	1 197	197	163	227	1 353	1 127	83.3%	163
Improved Property	*1 197*	*197*	*163*	*227*	*1 353*	*1 127*	*83.3%*	*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**	**468 438**	**105 673**	**118 108**	**12 435**	**10.5%**	**468 438**
Operational Buildings	214 718	300 763	400 798	105 673	118 108	12 435	10.5%	400 798
Municipal Offices	*191 523*	*282 655*	*390 765*	*102 543*	*113 683*	*11 140*	*9.8%*	*390 765*
Workshops	–	*13 244*	*5 274*	–	–	–	-	*5 274*
Laboratories	*3 485*	*4 537*	*4 536*	*2 540*	*3 622*	*1 082*	*29.9%*	*4 536*
Training Centres	*585*	*327*	*223*	*217*	*619*	*403*	*65.0%*	223
Depots	*19 125*	–	–	*374*	*184*	*(190)*	*-103.1%*	–
Housing	–	68 779	67 639	–	–	–	-	67 639
Social Housing	–	*68 779*	67 639	–	–	–	-	*67 639*
Computer Equipment	**365 154**	**364 045**	**444 876**	**220 994**	**239 282**	**18 288**	**7.6%**	**444 876**
Computer Equipment	365 154	364 045	444 876	220 994	239 282	18 288	7.6%	444 876
Furniture and Office Equipment	**919 298**	**243 100**	**290 657**	**724 788**	**654 632**	**(70 156)**	**-10.7%**	**290 657**
Furniture and Office Equipment	919 298	243 100	290 657	724 788	654 632	(70 156)	-10.7%	290 657
Machinery and Equipment	**–**	**358 876**	**353 492**	**–**	**–**	**–**	**-**	**353 492**
Machinery and Equipment	–	358 876	353 492	–	–	–	-	353 492
Transport Assets	**518 115**	**482 917**	**471 018**	**357 354**	**359 179**	**1 825**	**0.5%**	**471 018**
Transport Assets	518 115	482 917	471 018	357 354	359 179	1 825	0.5%	471 018
Total Repairs and Maintenance Expenditure	**5 613 689**	**5 665 543**	**6 144 892**	**3 755 476**	**3 898 718**	**143 241**	**3.7%**	**6 144 892**

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**	**1 284 437**	**1 268 313**	**(16 125)**	**-1.27%**	**1 691 084**
Roads Infrastructure	504 630	506 074	515 702	387 304	386 777	(528)	-0.14%	515 702
Roads	*469 971*	*474 492*	*481 910*	*361 727*	*361 433*	*(294)*	*-0.08%*	*481 910*
Road Structures	*13 135*	*13 435*	*13 669*	*10 252*	*10 252*	-	-	*13 669*
Road Furniture	*21 524*	*18 146*	*20 123*	*15 326*	*15 092*	*(234)*	*-1.55%*	*20 123*
Storm water Infrastructure	76 623	75 980	79 440	59 579	59 580	1	0.00%	79 440
Drainage Collection	*76 623*	*75 980*	*79 440*	*59 579*	*59 580*	*1*	*0.00%*	*79 440*
Electrical Infrastructure	345 275	578 879	362 554	271 984	271 916	(68)	-0.02%	362 554
Power Plants	*8 135*	*7 931*	*7 937*	*5 953*	*5 953*	-	-	*7 937*
HV Substations	*22 745*	*27 325*	*24 285*	*18 214*	*18 214*	-	-	*24 285*
MV Substations	*75 061*	*73 786*	*80 959*	*60 723*	*60 719*	*(4)*	*-0.01%*	*80 959*
MV Networks	*132 233*	*136 604*	*137 881*	*103 453*	*103 411*	*(42)*	*-0.04%*	*137 881*
LV Networks	*107 101*	*333 233*	*111 492*	*83 641*	*83 619*	*(22)*	*-0.03%*	*111 492*
Water Supply Infrastructure	231 532	239 426	237 633	185 307	178 225	(7 083)	-3.97%	237 633
Reservoirs	*30 372*	*30 506*	*33 416*	*25 117*	*25 062*	*(55)*	*-0.22%*	*33 416*
Pump Stations	*10 749*	*10 659*	*10 671*	*8 003*	*8 003*	-	-	*10 671*
Water Treatment Works	*15 166*	*14 549*	*18 608*	*13 957*	*13 956*	*(1)*	*-0.01%*	*18 608*
Bulk Mains	*3 022*	*3 838*	*3 022*	*2 267*	*2 267*	-	-	*3 022*
Distribution	*172 222*	*179 874*	*171 916*	*135 963*	*128 937*	*(7 027)*	*-5.45%*	*171 916*
Sanitation Infrastructure	258 625	300 502	290 430	219 047	217 823	(1 224)	-0.56%	290 430
Pump Station	*12 766*	*16 542*	*12 700*	*9 576*	*9 525*	*(51)*	*-0.54%*	12 700
Reticulation	*98 274*	*92 855*	*111 745*	*84 664*	*83 809*	*(855)*	*-1.02%*	111 745
Waste Water Treatment Works	*142 681*	*186 200*	*161 081*	*121 129*	*120 811*	*(318)*	*-0.26%*	161 081
Outfall Sewers	*4 904*	*4 904*	*4 904*	*3 678*	*3 678*	-	-	4 904
Solid Waste Infrastructure	56 075	55 890	55 180	48 239	41 385	(6 854)	-16.56%	55 180
Landfill Sites	*44 720*	*44 535*	*43 775*	*39 684*	*32 831*	*(6 854)*	*-20.88%*	*43 775*
Waste Processing Facilities	*11 355*	*11 355*	*11 406*	*8 554*	*8 554*	-	-	*11 406*
Coastal Infrastructure	6 631	6 916	7 938	5 953	5 953	-	-	7 938
Promenades	*6 631*	*6 916*	*7 938*	*5 953*	*5 953*	-	-	*7 938*
Information and Communication Infrastructure	125 773	124 641	142 206	107 023	106 654	(369)	-0.35%	142 206
Data Centres	*49 515*	*50 827*	*56 443*	*42 331*	*42 332*	*1*	*0.00%*	*56 443*
Core Layers	*72 991*	*70 636*	*82 465*	*62 211*	*61 849*	*(363)*	*-0.59%*	*82 465*
Distribution Layers	*3 268*	*3 178*	*3 298*	*2 481*	*2 474*	*(7)*	*-0.30%*	*3 298*
Community Assets	**352 791**	**338 243**	**339 429**	**258 250**	**254 572**	**(3 678)**	**-1.44%**	**339 429**
Community Facilities	131 886	136 147	137 480	101 724	103 110	1 386	1.34%	137 480
Halls	*4 716*	*4 771*	*4 715*	*3 536*	*3 536*	-	-	*4 715*
Centres	*4 699*	*4 886*	*4 702*	*3 526*	*3 526*	-	-	*4 702*
Clinics/Care Centres	*7 844*	*8 118*	*7 868*	*5 901*	*5 901*	-	-	*7 868*
Fire/Ambulance Stations	*2 696*	*2 698*	*2 696*	*2 022*	*2 022*	-	-	*2 696*
Testing Stations	*1 508*	*1 508*	*1 508*	*1 131*	*1 131*	-	-	*1 508*
Museums	*342*	*340*	*343*	*257*	*257*	-	-	*343*
Theatres	*112*	*112*	*112*	*84*	*84*	-	-	*112*
Libraries	*16 278*	*16 625*	*17 269*	*11 565*	*12 952*	*1 386*	*10.70%*	*17 269*
Cemeteries/Crematoria	*4 829*	*4 845*	*4 829*	*3 621*	*3 621*	-	-	*4 829*
Public Open Space	*15 299*	*16 636*	*15 249*	*11 437*	*11 437*	-	-	*15 249*
Nature Reserves	*636*	*646*	*635*	*476*	*476*	-	-	*635*
Public Ablution Facilities	*3 186*	*3 184*	*3 218*	*2 414*	*2 414*	-	-	*3 218*
Markets	*3 129*	*3 134*	*4 241*	*3 181*	*3 181*	-	-	*4 241*
Taxi Ranks/Bus Terminals	*66 612*	*68 644*	*70 094*	*52 570*	*52 570*	-	-	*70 094*
Sport and Recreation Facilities	220 905	202 095	201 949	156 526	151 462	(5 064)	-3.34%	201 949
Indoor Facilities	*12 791*	*13 551*	*12 811*	*9 608*	*9 608*	-	-	*12 811*
Outdoor Facilities	*208 115*	*188 544*	*189 139*	*146 918*	*141 854*	*(5 064)*	*-3.57%*	*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**	**1 104**	**18 682**	**17 578**	**94.09%**	**24 909**
Revenue Generating	1 714	1 714	1 711	1 182	1 283	102	7.93%	1 711
Improved Property	*1 714*	*1 714*	*1 711*	*1 182*	*1 283*	*102*	*7.93%*	*1 711*
Non-revenue Generating	–	–	23 198	(78)	17 398	17 476	100.4%	23 198
Unimproved Property	–	–	*23 198*	*(78)*	*17 398*	*17 476*	*100.4%*	*23 198*
Other assets	**335 720**	**383 147**	**412 359**	**311 129**	**309 269**	**(1 859)**	**-0.60%**	**412 359**
Operational Buildings	283 458	271 251	299 382	226 396	224 537	(1 859)	-0.83%	299 382
Municipal Offices	*242 960*	*230 450*	*257 886*	*195 266*	*193 414*	*(1 852)*	*-0.96%*	*257 886*
Workshops	*39 268*	*39 383*	*40 267*	*30 208*	*30 200*	*(8)*	*-0.03%*	*40 267*
Laboratories	*662*	*664*	*662*	*496*	*496*	-	-	*662*
Training Centres	*521*	*707*	*521*	*391*	*391*	-	-	*521*
Depots	*47*	*47*	*47*	*36*	*35*	*(0)*	*0.00%*	*47*
Housing	52 261	111 896	112 977	84 732	84 732	-	-	112 977
Social Housing	*52 261*	*111 896*	*112 977*	*84 732*	*84 732*	-	-	*112 977*
Biological or Cultivated Assets	**–**	**128**	**167**	**–**	**126**	**126**	**100.00%**	**167**
Biological or Cultivated Assets	–	*128*	*167*	–	*126*	*126*	*100.00%*	*167*
Intangible Assets	**149 220**	**156 500**	**167 108**	**123 374**	**125 331**	**1 957**	**1.56%**	**167 108**
Licences and Rights	149 220	156 500	167 108	123 374	125 331	1 957	1.56%	167 108
Water Rights	–	*2*	–	–	–	–		–
Computer Software and Applications	*144 584*	*156 126*	*166 736*	*123 059*	*125 052*	*1 993*	*1.59%*	*166 736*
Unspecified	*4 636*	*372*	*372*	*315*	*279*	*(36)*	*-13.03%*	*372*
Computer Equipment	**259 545**	**224 750**	**283 985**	**188 103**	**212 989**	**24 886**	**11.68%**	**283 985**
Computer Equipment	259 545	*224 750*	*283 985*	*188 103*	*212 989*	*24 886*	*11.68%*	*283 985*
Furniture and Office Equipment	**69 366**	**72 681**	**82 082**	**59 391**	**61 562**	**2 170**	**3.53%**	**82 082**
Furniture and Office Equipment	69 366	*72 681*	*82 082*	*59 391*	*61 562*	*2 170*	*3.53%*	*82 082*
Machinery and Equipment	**175 070**	**185 178**	**220 344**	**148 369**	**165 258**	**16 888**	**10.22%**	**220 344**
Machinery and Equipment	175 070	185 178	220 344	148 369	165 258	16 888	10.22%	220 344
Transport Assets	**523 266**	**533 823**	**583 269**	**426 564**	**437 452**	**10 888**	**2.49%**	**583 269**
Transport Assets	523 266	533 823	583 269	426 564	437 452	10 888	2.49%	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**	**2 800 722**	**2 853 553**	**52 830**	**1.85%**	**3 804 737**

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

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	11 981 351	12 706 624	12 706 582	9 511 657	9 529 938	(18 281)	-0.2%	12 706 582
Service charges	28 504 567	30 343 337	31 226 289	23 862 121	23 670 511	191 609	0.8%	31 155 519
Investment revenue	1 593 286	1 084 122	1 089 143	1 198 444	912 007	286 437	31.4%	1 088 545
Transfers and subsidies - Operational	6 719 779	6 919 169	7 044 702	5 917 588	6 108 241	(190 653)	-3.1%	7 037 815
Other own revenue	13 042 504	13 227 633	13 536 593	10 684 289	10 095 237	589 052	5.8%	13 873 290
Total Revenue (excluding capital transfers and contributions)	**61 841 487**	**64 280 886**	**65 603 310**	**51 174 099**	**50 315 935**	**858 164**	**1.7%**	**65 861 751**
Employee costs	17 201 030	19 414 337	19 320 496	13 561 614	13 943 864	(382 250)	-2.7%	19 183 451
Remuneration of Councillors	183 030	200 324	188 313	139 301	139 371	(70)	-0.1%	189 806
Depreciation and amortisation	3 436 476	3 849 499	3 830 937	2 839 179	2 874 291	(35 113)	-1.2%	3 795 961
Interest	829 972	1 214 301	1 087 467	644 913	763 786	(118 873)	-15.6%	1 089 240
Inventory consumed and bulk purchases	20 655 334	22 609 014	23 202 082	15 873 497	15 738 906	134 591	0.9%	23 128 047
Transfers and subsidies	326 622	317 832	378 710	222 558	274 126	(51 568)	-18.8%	377 960
Other expenditure	16 035 950	17 062 873	17 740 781	11 176 384	11 504 347	(327 962)	-2.9%	17 596 356
Total Expenditure	**58 668 412**	**64 668 180**	**65 748 786**	**44 457 447**	**45 238 692**	**(781 246)**	**-1.7%**	**65 360 820**
Surplus/(Deficit)	**3 173 075**	**(387 294)**	**(145 476)**	**6 716 652**	**5 077 243**	**1 639 410**	**32.3%**	**500 930**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 608 678	1 411 419	1 905 093	(493 675)	-25.9%	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**	**8 128 071**	**6 982 336**	**1 145 735**	**16.4%**	**4 109 608**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	**5 708 741**	**3 164 758**	**3 463 202**	**8 128 071**	**6 982 336**	**1 145 735**	**16.4%**	**4 109 608**
Capital expenditure & funds sources								
Capital expenditure	**9 448 185**	**12 073 295**	**11 965 959**	**5 928 361**	**7 013 281**	**(1 084 920)**	**-15.5%**	**10 415 618**
Capital transfers recognised	2 579 517	3 552 052	3 608 678	1 411 419	1 887 685	(476 267)	-25.2%	2 870 226
Borrowing	2 544 486	7 279 730	7 112 039	3 808 937	4 309 518	(500 581)	-11.6%	6 366 253
Internally generated funds	**4 324 182**	**1 241 513**	**1 245 242**	**708 006**	**816 078**	**(108 072)**	**-13.2%**	**1 179 139**
Total sources of capital funds	**9 448 185**	**12 073 295**	**11 965 959**	**5 928 361**	**7 013 281**	**(1 084 920)**	**-15.5%**	**10 415 618**
Financial position								
Total current assets	21 912 957	24 372 994	26 196 280	21 094 928				26 196 280
Total non current assets	71 277 385	79 301 353	77 194 036	77 098 286				77 194 036
Total current liabilities	14 523 684	16 139 374	14 723 152	12 247 006				14 723 152
Total non current liabilities	10 400 797	19 702 419	17 270 212	10 548 041				17 270 212
Community wealth/Equity	**68 265 861**	**67 832 553**	**71 396 952**	**75 398 166**				**71 396 952**
Cash flows								
Net cash from (used) operating	7 990 082	6 507 537	7 037 691	9 958 698	9 241 962	(716 736)	-7.8%	7 037 691
Net cash from (used) investing	(8 076 617)	(10 154 865)	(9 908 347)	(4 683 336)	(5 879 841)	(1 196 505)	20.3%	(9 908 347)
Net cash from (used) financing	(688 229)	4 434 065	4 302 009	50 485	26 932	(23 553)	-87.5%	4 302 009
Cash/cash equivalents at the month/year end	**7 384 611**	**6 727 378**	**8 856 179**	**12 750 673**	**10 813 879**	**(1 936 794)**	**-17.9%**	**8 856 179**

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

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 - Functional								
Governance and administration	***19 723 798***	***19 732 604***	***19 946 777***	***16 341 023***	***15 956 051***	***384 971***	***2.4%***	***20 013 457***
Executive and council	1 985	376	376	1 020	282	738	261.8%	1 128
Finance and administration	19 721 799	19 732 225	19 946 401	16 340 008	15 955 767	384 241	2.4%	20 012 326
Internal audit	14	4	–	(5)	3	(7)	-276.4%	4
Community and public safety	***4 565 941***	***4 806 730***	***3 067 523***	***3 458 364***	***3 400 352***	***58 013***	***1.7%***	***5 235 493***
Community and social services	119 751	127 046	117 678	86 653	86 834	(181)	-0.2%	118 566
Sport and recreation	90 127	104 567	120 915	76 976	97 038	(20 062)	-20.7%	201 789
Public safety	2 325 370	2 386 413	2 410 773	1 983 689	1 649 668	334 020	20.2%	2 664 116
Housing	1 631 603	1 724 218	–	1 036 443	1 284 579	(248 136)	-19.3%	1 829 212
Health	399 089	464 486	418 156	274 604	282 233	(7 629)	-2.7%	421 811
Economic and environmental services	***2 861 587***	***3 793 956***	***3 892 189***	***1 942 763***	***2 168 175***	***(225 412)***	***-10.4%***	***3 892 189***
Planning and development	638 856	667 869	665 749	506 058	496 683	9 375	1.9%	665 749
Road transport	2 151 393	3 079 634	3 174 508	1 393 872	1 635 185	(241 313)	-14.8%	3 174 508
Environmental protection	71 337	46 453	51 932	42 833	36 307	6 526	18.0%	51 932
Trading services	***36 832 630***	***39 135 941***	***40 046 504***	***30 463 001***	***30 362 987***	***100 014***	***0.3%***	***39 972 176***
Energy sources	20 480 288	21 926 297	22 635 982	17 485 637	17 284 079	201 558	1.2%	22 632 183
Water management	10 625 368	11 142 676	11 312 502	8 143 856	8 161 195	(17 339)	-0.2%	11 306 646
Waste water management	3 679 341	3 886 179	3 899 663	3 100 273	3 155 471	(55 198)	-1.7%	3 899 663
Waste management	2 047 633	2 180 788	2 198 357	1 733 235	1 762 241	(29 007)	-1.6%	2 133 685
Other	***393 197***	***363 707***	***429 780***	***380 366***	***333 462***	***46 904***	***14.1%***	***429 780***
Total Revenue - Functional	**64 377 153**	**67 832 938**	**67 382 772**	**52 585 517**	**52 221 028**	**364 489**	**0.7%**	**69 543 096**
Expenditure - Functional								
Governance and administration	***9 080 504***	***3 439 081***	***3 529 000***	***2 824 752***	***2 195 597***	***629 154***	***28.7%***	***3 465 220***
Executive and council	566 125	135 747	138 995	63 105	81 069	(17 964)	-22.2%	139 034
Finance and administration	8 449 721	3 299 818	3 385 350	2 761 654	2 111 014	650 640	30.8%	3 321 531
Internal audit	64 658	3 516	4 654	(8)	3 514	(3 522)	-100.2%	4 654
Community and public safety	***10 683 982***	***14 768 478***	***15 085 947***	***10 056 096***	***10 543 064***	***(486 968)***	***-4.6%***	***15 006 533***
Community and social services	1 074 303	1 834 301	1 826 229	1 228 631	1 315 369	(86 738)	-6.6%	1 783 070
Sport and recreation	1 510 172	2 276 101	2 255 389	1 628 682	1 648 981	(20 299)	-1.2%	2 288 768
Public safety	4 702 521	6 342 275	6 614 546	4 155 953	4 474 081	(318 128)	-7.1%	6 614 513
Housing	1 955 283	2 491 391	2 609 024	1 754 229	1 813 060	(58 830)	-3.2%	2 609 024
Health	1 441 703	1 824 410	1 780 758	1 288 601	1 291 573	(2 973)	-0.2%	1 711 158
Economic and environmental services	***6 434 930***	***7 597 918***	***7 483 151***	***5 162 616***	***5 096 557***	***66 059***	***1.3%***	***7 468 377***
Planning and development	1 717 619	2 142 996	2 108 431	1 409 391	1 455 813	(46 423)	-3.2%	2 110 110
Road transport	4 397 035	4 994 071	4 909 206	3 457 278	3 325 509	131 770	4.0%	4 894 254
Environmental protection	320 277	460 851	465 514	295 947	315 236	(19 288)	-6.1%	464 014
Trading services	***32 102 792***	***38 337 413***	***39 106 433***	***26 003 187***	***26 986 271***	***(983 085)***	***-3.6%***	***38 949 103***
Energy sources	18 743 653	21 372 789	21 846 388	15 220 622	15 150 927	69 695	0.5%	21 846 134
Water management	8 893 689	9 629 760	9 783 608	6 428 129	6 651 694	(223 565)	-3.4%	9 515 177
Waste water management	3 656 539	5 356 732	5 399 244	3 383 294	3 745 056	(361 762)	-9.7%	5 512 743
Waste management	808 910	1 978 132	2 077 192	971 142	1 438 594	(467 453)	-32.5%	2 075 049
Other	***383 824***	***530 635***	***572 761***	***448 526***	***435 453***	***13 073***	***3.0%***	***544 255***
Total Expenditure - Functional	**58 686 032**	**64 673 526**	**65 777 291**	**44 495 176**	**45 256 943**	**(761 767)**	**-1.7%**	**65 433 488**
Surplus/ (Deficit) for the year	**5 691 121**	**3 159 412**	**1 605 481**	**8 090 341**	**6 964 086**	**1 126 256**	**16.2%**	**4 109 608**

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

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
Revenue by Vote								
Vote 1 - Community Services & Health	955 096	1 008 920	974 199	665 991	685 104	(19 113)	-2.8%	982 714
Vote 2 - Corporate Services	104 867	78 364	79 111	72 228	57 224	15 005	26.2%	79 111
Vote 3 - Economic Growth	363 229	282 332	451 699	232 078	211 961	20 117	9.5%	490 810
Vote 4 - Energy	20 301 594	21 716 471	22 426 156	17 275 687	17 074 209	201 478	1.2%	22 422 356
Vote 5 - Finance	18 720 242	18 997 459	19 021 983	15 821 547	15 492 184	329 363	2.1%	19 029 747
Vote 6 - Future Planning & Resilience	64 581	69 439	71 180	41 885	43 539	(1 653)	-3.8%	71 180
Vote 7 - Human Settlements	1 631 983	1 723 981	1 829 152	1 036 251	1 284 547	(248 297)	-19.3%	1 829 152
Vote 8 - Office of the City Manager	1 985	916	916	859	153	706	461.0%	1 664
Vote 9 - Safety & Security	2 370 217	2 446 022	2 460 755	2 024 616	1 690 478	334 137	19.8%	2 714 097
Vote 10 - Spatial Planning & Environment	640 754	679 653	684 102	530 012	513 786	16 227	3.2%	684 102
Vote 11 - Urban Mobility	2 274 998	3 091 210	3 211 247	1 400 443	1 651 187	(250 744)	-15.2%	3 211 247
Vote 12 - Urban Waste Management	2 092 894	2 202 793	2 216 158	1 765 854	1 770 834	(4 980)	-0.3%	2 174 774
Vote 13 - Water & Sanitation	14 333 991	15 059 614	15 243 399	11 273 468	11 337 428	(63 960)	-0.6%	15 237 543
Vote 14 - Cape Town International Convention Centre	434 142	362 284	428 453	378 830	332 467	46 363	13.9%	428 453
Vote 15 - Cape Town Stadium	86 578	113 479	113 479	65 769	75 928	(10 159)	-13.4%	113 479
Total Revenue by Vote	**64 377 153**	**67 832 938**	**69 211 988**	**52 585 517**	**52 221 028**	**364 489**	**0.7%**	**69 470 429**
Expenditure by Vote								
Vote 1 - Community Services & Health	4 095 388	4 781 044	4 661 164	3 148 186	3 292 412	(144 226)	-4.4%	4 465 048
Vote 2 - Corporate Services	3 600 370	4 115 181	4 031 604	2 937 804	2 793 410	144 394	5.2%	4 031 604
Vote 3 - Economic Growth	645 128	719 081	751 930	488 771	514 446	(25 675)	-5.0%	751 930
Vote 4 - Energy	16 884 405	18 952 748	19 480 559	13 433 953	13 391 621	42 333	0.3%	19 480 299
Vote 5 - Finance	3 316 918	3 800 524	3 886 101	2 583 311	2 871 485	(288 175)	-10.0%	3 893 866
Vote 6 - Future Planning & Resilience	543 604	573 306	595 568	374 094	382 134	(8 041)	-2.1%	595 568
Vote 7 - Human Settlements	1 577 781	1 667 896	1 748 744	1 145 907	1 177 054	(31 147)	-2.6%	1 748 744
Vote 8 - Office of the City Manager	485 592	487 886	538 852	365 758	373 884	(8 126)	-2.2%	538 852
Vote 9 - Safety & Security	5 541 728	6 214 301	6 169 483	4 164 206	4 124 630	39 576	1.0%	6 169 483
Vote 10 - Spatial Planning & Environment	1 447 695	1 681 414	1 670 903	1 109 231	1 138 077	(28 846)	-2.5%	1 670 903
Vote 11 - Urban Mobility	4 295 067	4 284 748	4 560 627	2 981 056	3 046 229	(65 172)	-2.1%	4 545 641
Vote 12 - Urban Waste Management	3 521 859	3 764 616	3 779 236	2 593 790	2 696 739	(102 950)	-3.8%	3 779 236
Vote 13 - Water & Sanitation	12 374 551	13 160 998	13 392 824	8 767 179	9 065 872	(298 694)	-3.3%	13 208 455
Vote 14 - Cape Town International Convention Centre	263 511	356 297	396 217	336 162	311 828	24 334	7.8%	367 712
Vote 15 - Cape Town Stadium	92 434	113 479	113 479	65 769	77 121	(11 352)	-14.7%	113 479
Total Expenditure by Vote	**58 686 032**	**64 673 520**	**65 777 291**	**44 495 176**	**45 256 943**	**(761 766)**	**-1.7%**	**65 360 820**
Surplus/ (Deficit) for the year	**5 691 121**	**3 159 418**	**3 434 697**	**8 090 341**	**6 964 086**	**1 126 256**	**16.2%**	**4 109 608**

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	16 935 597	16 715 781	219 816	1.3%	21 990 832
Service charges - Water	4 839 041	4 995 557	5 094 228	3 852 552	3 848 366	4 185	0.1%	5 094 228
Service charges - Waste Water Management	2 416 264	2 547 558	2 587 547	1 963 178	1 969 856	(6 678)	-0.3%	2 587 547
Service charges - Waste management	1 349 205	1 516 500	1 549 837	1 110 794	1 136 508	(25 714)	-2.3%	1 482 911
Sale of Goods and Rendering of Services	709 653	675 155	661 418	592 299	505 127	87 172	17.3%	664 422
Agency services	278 170	295 891	295 891	217 895	221 919	(4 023)	-1.8%	295 891
Interest	–	–	–	–	–	–	-	598
Interest earned from Receivables	324 025	317 698	324 270	275 115	242 153	32 961	13.6%	324 916
Interest from Current and Non Current Assets	1 593 286	1 084 122	1 089 143	1 198 444	912 007	286 437	31.4%	1 088 545
Dividends	–	–	–	–	–	–	-	–
Rent on Land	–	–	–	–	–	–	-	–
Rental from Fixed Assets	673 605	673 045	708 994	575 005	552 476	22 529	4.1%	748 331
Licence and permits	543	196	196	1 175	147	1 028	698.3%	35 234
Operational Revenue	707 377	594 600	646 784	509 227	480 977	28 250	5.9%	661 660
Non-Exchange Revenue								
Property rates	11 981 351	12 706 624	12 706 582	9 511 657	9 529 938	(18 281)	-0.2%	12 706 582
Surcharges and Taxes	365 452	429 894	431 181	328 110	323 322	4 788	1.5%	431 181
Fines, penalties and forfeits	1 910 359	1 888 192	1 916 612	1 636 740	1 291 738	345 002	26.7%	2 170 237
Licence and permits	49 785	56 610	48 135	34 858	36 271	(1 413)	-3.9%	14 480
Transfers and subsidies - Operational	6 719 779	6 919 169	7 044 702	5 917 588	6 108 241	(190 653)	-3.1%	7 037 815
Interest	137 912	94 426	94 426	109 236	70 819	38 417	54.2%	94 426
Fuel Levy	2 639 290	2 749 549	2 749 549	2 749 549	2 749 549	–	-	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	3 617 033	3 615 799	1 234	0.0%	5 461 056
Discontinued Operations	–	–	–	–	–	–	-	–
Total Revenue (excluding capital transfers and contributions)	**61 841 487**	**64 280 886**	**65 603 310**	**51 174 099**	**50 315 935**	**858 164**	**1.7%**	**65 861 751**
Expenditure By Type								
Employee related costs	17 201 030	19 414 337	19 320 496	13 561 614	13 943 864	(382 250)	-2.7%	19 183 451
Remuneration of councillors	183 030	200 324	188 313	139 301	139 371	(70)	-0.1%	189 806
Bulk purchases - electricity	13 941 386	15 472 230	15 974 700	11 077 354	10 888 320	189 034	1.7%	15 974 700
Inventory consumed	6 713 948	7 136 784	7 227 382	4 796 143	4 850 586	(54 443)	-1.1%	7 153 347
Debt impairment	646 452	2 856 164	2 823 023	1 473 493	2 017 592	(544 099)	-27.0%	2 580 875
Depreciation and amortisation	3 436 476	3 849 499	3 830 937	2 839 179	2 874 291	(35 113)	-1.2%	3 795 961
Interest	829 972	1 214 301	1 087 467	644 913	763 786	(118 873)	-15.6%	1 089 240
Contracted services	9 604 653	9 879 651	10 469 236	6 224 103	6 437 969	(213 866)	-3.3%	10 353 838
Transfers and subsidies	326 622	317 832	378 710	222 558	274 126	(51 568)	-18.8%	377 960
Irrecoverable debts written off	2 223 825	188 482	242 379	670 673	125 177	545 495	435.8%	490 065
Operational costs	3 168 773	3 572 424	3 756 203	2 556 520	2 641 810	(85 290)	-3.2%	3 718 744
Losses on Disposal of Assets	11 944	2 244	2 630	6 146	1 270	4 877	384.0%	5 525
Other Losses	380 302	563 908	447 309	245 449	280 529	(35 079)	-12.5%	447 309
Total Expenditure	**58 668 412**	**64 668 180**	**65 748 786**	**44 457 447**	**45 238 692**	**(781 246)**	**-1.7%**	**65 360 820**
Surplus/(Deficit)	**3 173 075**	**(387 294)**	**(145 476)**	**6 716 652**	**5 077 243**	**1 639 410**	**32.3%**	**500 930**
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 608 678	1 411 419	1 905 093	(493 675)	-25.9%	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**	**8 128 071**	**6 982 336**			**4 109 608**
Income Tax	(46 425)	3 094	16 400	21 707	10 500			16 400
Surplus/(Deficit) after income tax	**5 755 166**	**3 161 664**	**3 446 802**	**8 106 364**	**6 971 836**			**4 093 208**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities	64 045	(2 248)	(12 105)	(16 022)	7 750			2 343
Surplus/(Deficit) attributable to municipality	**5 819 211**	**3 159 416**	**3 434 696**	**8 090 341**	**6 979 586**			**4 095 551**
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**	**8 090 341**	**6 979 586**			**4 095 551**

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

Vote Description	2023/24	Budget Year 2024/25						
	Audited	Original	Adjusted	YearTD	YearTD	YTD	YTD variance	Full Year
R thousands	Outcome	Budget	Budget	actual	budget	variance	%	Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	368 443	329 440	347 776	175 703	255 852	(80 149)	-31.3%	330 147
Vote 2 - Corporate Services	642 157	436 312	436 614	331 448	330 740	709	0.2%	432 842
Vote 3 - Economic Growth	77 007	111 730	127 449	39 724	64 192	(24 469)	-38.1%	126 969
Vote 4 - Energy	1 109 601	1 233 595	1 218 502	660 673	778 479	(117 806)	-15.1%	1 184 389
Vote 5 - Finance	64 131	70 627	77 873	51 537	59 849	(8 312)	-13.9%	77 823
Vote 6 - Future Planning & Resilience	19 973	17 909	26 405	14 269	15 201	(932)	-6.1%	26 263
Vote 7 - Human Settlements	959 185	982 278	1 078 801	559 107	664 034	(104 927)	-15.8%	1 085 064
Vote 8 - Office of the City Manager	6 322	3 196	6 211	1 697	3 150	(1 453)	-46.1%	2 906
Vote 9 - Safety & Security	444 375	483 669	472 532	343 746	363 230	(19 484)	-5.4%	472 520
Vote 10 - Spatial Planning & Environment	252 541	390 286	301 989	132 670	166 386	(33 716)	-20.3%	296 245
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 631 633	892 418	1 256 156	(363 737)	-29.0%	1 957 993
Vote 12 - Urban Waste Management	592 417	300 619	416 696	281 438	298 564	(17 126)	-5.7%	396 423
Vote 13 - Water & Sanitation	3 315 859	5 093 382	4 765 805	2 419 349	2 717 688	(298 339)	-11.0%	3 968 361
Vote 14 - Cape Town International Convention Centre	43 829	52 662	57 674	24 583	39 761	(15 178)	-38.17%	57 674
Vote 15 - Cape Town Stadium	–	–	–	–	–	–	-	–
Total Capital Multi-year expenditure	**9 448 185**	**12 073 295**	**11 965 959**	**5 928 361**	**7 013 281**	**(1 084 920)**	**-15.5%**	**10 415 618**
Capital Expenditure - Functional Classification								
Governance and administration	**1 680 541**	**1 153 934**	**1 221 169**	**828 457**	**879 596**	**(51 139)**	**-5.8%**	**1 190 258**
Executive and council	1 373	2 500	1 848	1 097	1 696	(599)	-35.3%	1 795
Finance and administration	1 674 347	1 151 355	1 219 240	827 278	877 819	(50 541)	-5.8%	1 188 381
Internal audit	4 821	79	82	82	82	(0)	0.0%	82
Community and public safety	**1 509 117**	**1 543 209**	**1 657 506**	**879 630**	**1 074 364**	**(194 734)**	**-18.1%**	**1 651 019**
Community and social services	67 909	116 977	104 936	55 650	71 880	(16 230)	-22.6%	96 571
Sport and recreation	238 551	192 630	238 901	135 487	191 203	(55 716)	-29.1%	234 112
Public safety	291 163	198 642	199 921	113 265	123 367	(10 102)	-8.2%	201 270
Housing	889 174	976 831	1 072 406	553 640	658 303	(104 664)	-15.9%	1 079 269
Health	22 319	58 130	41 342	21 588	29 610	(8 022)	-27.1%	39 796
Economic and environmental services	**1 725 474**	**3 197 899**	**3 182 336**	**1 200 608**	**1 618 888**	**(418 280)**	**-25.8%**	**2 502 767**
Planning and development	151 794	225 399	201 357	59 928	93 506	(33 578)	-35.9%	197 391
Road transport	1 426 792	2 716 756	2 776 323	1 046 563	1 410 131	(363 568)	-25.8%	2 102 540
Environmental protection	146 888	255 744	204 656	94 117	115 252	(21 135)	-18.3%	202 837
Trading services	**4 488 683**	**6 124 868**	**5 846 358**	**2 994 184**	**3 399 796**	**(405 613)**	**-11.9%**	**5 012 984**
Energy sources	1 106 808	1 206 454	1 205 459	656 943	773 954	(117 011)	-15.1%	1 166 918
Water management	856 980	1 227 340	1 217 837	634 090	673 201	(39 111)	-5.8%	1 088 841
Waste water management	2 212 393	3 587 992	3 241 812	1 590 201	1 830 225	(240 025)	-13.1%	2 590 244
Waste management	312 502	103 082	181 251	112 950	122 416	(9 466)	-7.7%	166 982
Other	**44 370**	**53 385**	**58 590**	**25 482**	**40 636**	**(15 154)**	**-37.3%**	**58 590**
Total Capital Expenditure - Functional Classification	**9 448 185**	**12 073 295**	**11 965 959**	**5 928 361**	**7 013 281**	**(1 084 920)**	**-15.5%**	**10 415 618**
Funded by:								
National Government	2 482 270	3 395 118	3 485 069	1 362 467	1 838 091	(475 624)	-25.9%	2 753 118
Provincial Government	31 115	23 549	20 810	6 517	6 470	47	0.7%	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	42 434	43 124	(690)	-1.6%	102 798
Transfers recognised - capital	**2 579 517**	**3 552 052**	**3 608 678**	**1 411 419**	**1 887 685**	**(476 267)**	**-25.2%**	**2 870 226**
Borrowing	2 544 486	7 279 730	7 112 039	3 808 937	4 309 518	(500 581)	-11.6%	6 366 253
Internally generated funds	4 324 182	1 241 513	1 245 242	708 006	816 078	(108 072)	-13.2%	1 179 139
Total Capital Funding	**9 448 185**	**12 073 295**	**11 965 959**	**5 928 361**	**7 013 281**	**(1 084 920)**	**-15.5%**	**10 415 618**

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	12 730 559	15 976 195
Trade and other receivables from exchange transactions	4 945 727	3 881 059	3 478 119	4 897 128	3 478 119
Receivables from non-exchange transactions	3 148 045	5 542 519	5 553 670	2 921 766	5 553 670
Current portion of non-current receivables	6 011	4 785	5 812	3 784	5 812
Inventory	480 354	542 914	506 483	539 775	506 483
VAT	627 049	530 366	676 001	1 915	676 001
Other current assets	–	–	–	–	–
Total current assets	**21 912 957**	**24 372 994**	**26 196 280**	**21 094 928**	**26 196 280**
Non current assets					
Investments	4 223 415	2 293 465	2 036 144	6 977 257	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	68 369 932	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	196 289	193 417
Other non-current assets	156 261	93 775	139 861	134 554	139 861
Total non current assets	**71 277 385**	**79 301 353**	**77 194 036**	**77 098 286**	**77 194 036**
TOTAL ASSETS	**93 190 342**	**103 674 347**	**103 390 316**	**98 193 214**	**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	585 208	522 719
Trade and other payables from exchange transactions	8 302 740	11 414 080	10 054 259	3 418 445	10 054 259
Trade and other payables from non-exchange transactions	841 996	676 155	833 187	3 421 565	833 187
Provision	1 853 019	1 880 921	1 912 732	1 835 134	1 912 732
VAT	424 979	435 610	400 486	383 128	400 486
Other current liabilities	–	–	–	–	–
Total current liabilities	**14 523 684**	**16 139 374**	**14 723 152**	**12 247 006**	**14 723 152**
Non current liabilities					
Financial liabilities	4 093 807	12 389 446	9 957 565	4 241 137	9 957 565
Provision	6 306 990	7 312 973	7 312 647	6 306 904	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**	**10 548 041**	**17 270 212**
TOTAL LIABILITIES	**24 924 481**	**35 841 793**	**31 993 364**	**22 795 047**	**31 993 364**
NET ASSETS	**68 265 861**	**67 832 553**	**71 396 952**	**75 398 166**	**71 396 952**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	62 262 098	61 877 697	65 279 758	69 916 825	65 279 758
Reserves and funds	6 003 764	5 954 857	6 117 194	5 481 341	6 117 194
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**68 265 861**	**67 832 553**	**71 396 952**	**75 398 166**	**71 396 952**

Consolidated Table C7 Monthly Budget Statement - Cash Flow

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
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 306 132	12 733 327	12 734 534	10 073 977	9 892 748	181 229	1.8%	12 734 534
Service charges	27 272 686	29 426 543	30 288 779	23 324 020	23 086 874	237 146	1.0%	30 288 779
Other revenue	5 330 145	5 208 705	5 303 432	6 462 343	5 918 355	543 988	9.2%	5 303 432
Transfers and Subsidies - Operational	6 548 501	6 919 169	7 044 702	6 605 662	7 022 240	(416 579)	-5.9%	7 044 702
Transfers and Subsidies - Capital	2 259 362	3 552 052	3 608 678	3 073 968	3 611 048	(537 080)	-14.9%	3 608 678
Interest	2 006 729	1 083 910	1 088 545	1 203 001	1 044 924	158 077	15.1%	1 088 545
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(47 000 169)	(50 843 225)	(51 546 174)	(40 255 271)	(40 684 870)	(429 599)	1.1%	(51 546 174)
Interest	(733 304)	(1 257 237)	(1 108 841)	(523 052)	(524 089)	(1 037)	0.2%	(1 108 841)
Transfers and Subsidies	–	(315 708)	(375 964)	(5 950)	(125 269)	(119 319)	95.3%	(375 964)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**7 990 082**	**6 507 537**	**7 037 691**	**9 958 698**	**9 241 962**	**(716 736)**	**-7.8%**	**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	1 859 336	–	-	1 859 336
Payments								
Capital assets	(8 880 637)	(12 073 295)	(11 965 959)	(6 542 672)	(7 739 177)	(1 196 505)	15.5%	(11 965 959)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(8 076 617)**	**(10 154 865)**	**(9 908 347)**	**(4 683 336)**	**(5 879 841)**	**(1 196 505)**	**20.3%**	**(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	18 080	(5 973)	24 053	-402.7%	10 923
Payments								
Repayment of borrowing	(1 703 546)	(2 869 228)	(2 820 952)	(2 439 595)	(2 439 095)	–	-	(2 820 952)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(688 229)**	**4 434 065**	**4 302 009**	**50 485**	**26 932**	**(23 553)**	**-87.5%**	**4 302 009**
NET INCREASE/ (DECREASE) IN CASH HELD	**(774 764)**	**786 738**	**1 431 353**	**5 325 847**	**3 389 053**			**1 431 353**
Cash/cash equivalents at beginning:	8 159 376	5 940 640	7 424 826	7 424 826	7 424 826			7 424 826
Cash/cash equivalents at month/year end:	7 384 611	6 727 378	8 856 179	12 750 673	10 813 879			8 856 179

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

Executive Summary

The company hosted 256 events and reflects a surplus of R58,7 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	15 008	12 789	2 219	17.4%	16 933
Transfers recognised - operational	–	–	–	–	–	–	-	–
Other own revenue	387 718	350 284	411 520	363 822	319 678	44 144	13.8%	411 520
Total Revenue (excluding capital transfers and contributions)	**400 533**	**362 284**	**428 453**	**378 830**	**332 467**	**46 363**	**13.9%**	**428 453**
Employee costs	90 469	97 671	102 456	75 226	75 563	(336)	-0.4%	102 456
Remuneration of Board Members	744	913	889	676	668	8	1.2%	889
Depreciation and asset impairment	(58 106)	42 069	26 440	38 617	38 287	330	0.9%	26 440
Interest	–	–	–	–	–	–	-	–
Inventory consumed and bulk purchases	59 270	51 489	62 994	49 197	45 854	3 342	7.3%	62 994
Transfers and grants	2 969	2 124	2 969	2 227	2 227	–	-	2 969
Other expenditure	150 546	156 689	171 963	132 489	130 978	1 511	1.2%	171 963
Total Expenditure	**245 892**	**350 954**	**367 712**	**298 432**	**293 578**	**4 855**	**1.7%**	**367 712**
Surplus/(Deficit)	**154 642**	**11 330**	**60 741**	**80 397**	**38 889**	**41 508**	**106.7%**	**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**	**80 397**	**38 889**	**41 508**	**106.7%**	**60 741**
Income Tax	(54 488)	3 094	16 400	21 707	10 500	11 207	106.7%	16 400
Surplus/ (Deficit) for the year	**242 739**	**8 236**	**44 341**	**58 690**	**28 389**	**30 301**	**106.7%**	**44 341**
Capital expenditure & funds sources								
Capital expenditure	**43 829**	**52 662**	**57 674**	**24 583**	**39 761**	**(15 178)**	**-38.2%**	**57 674**
Transfers recognised - capital	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	-	–
Internally generated funds	43 829	52 662	57 674	24 583	39 761	(15 178)	-38.2%	57 674
Total sources of capital funds	43 829	52 662	57 674	24 583	39 761	(15 178)	-38.2%	57 674
Financial position								
Total current assets	180 167	165 019	232 582	285 113				232 582
Total non current assets	905 517	705 322	906 086	869 949				906 086
Total current liabilities	93 456	101 955	102 215	104 231				102 215
Total non current liabilities	486	371	371	400				371
Community wealth/Equity	991 741	768 015	1 036 083	1 050 431				1 036 083
Cash flows								
Net cash from (used) operating	94 271	66 174	152 675	126 244	124 715	1 529	1.2%	152 675
Net cash from (used) investing	(43 829)	(52 662)	(57 674)	(24 583)	(39 761)	15 178	-38.2%	(57 674)
Net cash from (used) financing	–	–	(11 957)	18 080	(5 973)	24 053	-402.7%	(11 957)
Cash/cash equivalents at the year end	**152 101**	**142 998**	**212 530**	**271 841**	**208 466**	**63 376**	**30.4%**	**212 530**

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	–	–	–	–	–	–	-	–
Sale of Goods and Rendering of Services	24 018	22 771	23 225	16 244	16 801	(557)	-3.3%	23 225
Agency services	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Interest earned from Receivables	–	–	–	–	–	–	-	–
Interest earned from Current and Non Current Assets	12 815	12 000	16 933	15 008	12 789	2 219	17.4%	16 933
Dividends	–	–	–	–	–	–	-	–
Rent on Land	–	–	–	–	–	–	-	–
Rental from Fixed Assets	177 282	167 022	183 668	168 693	147 418	21 275	14.4%	183 668
Licence and permits	–	–	–	–	–	–	-	–
Operational Revenue	186 418	160 491	204 627	178 885	155 460	23 426	15.1%	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**	**378 830**	**332 467**	**46 363**	**13.9%**	**428 453**
Expenditure By Type								
Employee related costs	90 469	97 671	102 456	75 226	75 563	(336)	-0.4%	102 456
Remuneration of board members	744	913	889	676	668	8	1.2%	889
Bulk purchases - electricity	–	–	–	–	–	–	-	–
Inventory consumed	59 270	51 489	62 994	49 197	45 854	3 342	7.3%	62 994
Debt impairment	1 207	240	240	298	150	148	98.1%	240
Depreciation and asset impairment	(59 313)	41 829	26 200	38 319	38 137	182	0.5%	26 200
Interest	–	–	–	–	–	–	-	–
Contracted services	70 399	72 031	77 029	61 947	57 749	4 197	7.3%	77 029
Transfers and subsidies	2 969	2 124	2 969	2 227	2 227	–	-	2 969
Irrecoverable debts written off	–	–	–	–	–	–	-	–
Operational costs	80 078	84 658	94 923	70 793	73 217	(2 425)	-3.3%	94 923
Losses on disposal of Assets	216	–	–	(264)	–	(264)	-100.0%	–
Other Losses	(146)	–	11	14	11	3	27.2%	11
Total Expenditure	**245 892**	**350 954**	**367 712**	**298 432**	**293 578**	**4 855**	**1.7%**	**367 712**
Surplus/(Deficit)	**154 642**	**11 330**	**60 741**	**80 397**	**38 889**	**41 508**	**106.7%**	**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**	**80 397**	**38 889**	**41 508**	**106.7%**	**60 741**
Income Tax	(54 488)	3 094	16 400	21 707	10 500	11 207	106.7%	16 400
Surplus/(Deficit) for the year	**242 739**	**8 236**	**44 341**	**58 690**	**28 389**	**30 301**		**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**	**7 132**	**22 018**	**(14 885)**	**-67.6%**	**34 417**
Operational Buildings	26 922	29 805	34 417	7 132	22 018	(14 885)	-67.6%	34 417
Municipal Offices	26 922	29 805	34 417	7 132	22 018	(14 885)	-67.6%	34 417
Computer Equipment	**9 527**	**12 926**	**13 326**	**5 117**	**9 158**	**(4 041)**	**-44.1%**	**13 326**
Computer Equipment	9 527	12 926	13 326	5 117	9 158	(4 041)	-44.1%	13 326
Furniture and Office Equipment	**6 373**	**5 136**	**5 136**	**6 662**	**4 356**	**2 305**	**52.9%**	**5 136**
Furniture and Office Equipment	6 373	5 136	5 136	6 662	4 356	2 305	52.9%	5 136
Machinery and Equipment	**1 008**	**4 795**	**4 795**	**5 672**	**4 229**	**1 442**	**34.1%**	**4 795**
Machinery and Equipment	1 008	4 795	4 795	5 672	4 229	1 442	34.1%	4 795
Total Capital Expenditure	**43 829**	**52 662**	**57 674**	**24 583**	**39 761**	**(15 178)**	**-38.2%**	**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	24 583	39 761	(15 178)	-38.2%	57 674
Total Capital Funding	**43 829**	**52 662**	**57 674**	**24 583**	**39 761**	**(15 178)**	**-38.2%**	**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	271 841	212 530
Trade and other receivables from exchange transactions	–	–	–	–	–
Receivables from non-exchange transactions	22 391	16 892	14 215	9 883	14 215
Current portion of non-current receivables	2 969	2 124	2 969	742	2 969
Inventory	2 706	3 006	2 868	2 646	2 868
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	**180 167**	**165 019**	**232 582**	**285 113**	**232 582**
Non current assets					
Investments	–	-	-	–	-
Investment property	–	–	–	–	–
Property, plant and equipment	552 907	449 240	572 846	539 047	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	134 554	139 861
Total non current assets	**905 517**	**705 322**	**906 086**	**869 949**	**906 086**
TOTAL ASSETS	**1 085 684**	**870 341**	**1 138 669**	**1 155 062**	**1 138 669**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	42 374	56 746	44 789	60 454	44 789
Trade and other payables from exchange transactions	43 247	37 685	48 759	37 703	48 759
Trade and other payables from non-exchange transactions	–	–	–	–	–
Provision	7 835	7 524	8 666	6 074	8 666
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	**93 456**	**101 955**	**102 215**	**104 231**	**102 215**
Non current liabilities					
Financial liabilities					
Provision	486	371	371	400	371
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	**486**	**371**	**371**	**400**	**371**
TOTAL LIABILITIES	**93 942**	**102 326**	**102 586**	**104 631**	**102 586**
NET ASSETS	**991 741**	**768 015**	**1 036 083**	**1 050 431**	**1 036 083**
COMMUNITY WEALTH/EQUITY	**–**	**–**	**–**	**–**	**–**
Accumulated Surplus/(Deficit)	(336 686)	(560 413)	(292 345)	(277 996)	(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**	**1 050 431**	**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	363 822	319 678	44 144	13.8%	411 520
Transfers and Subsidies - Operational	–	–	–	–	–	–	-	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	12 349	12 000	16 933	15 008	12 789	2 219	17.4%	16 933
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(289 130)	(296 110)	(275 778)	(252 586)	(207 752)	(44 834)	21.6%	(275 778)
Interest	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Subsidies	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**94 271**	**66 174**	**152 675**	**126 244**	**124 715**	**1 529**	**1.2%**	**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)	(24 583)	(39 761)	15 178	-38.2%	(57 674)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(43 829)**	**(52 662)**	**(57 674)**	**(24 583)**	**(39 761)**	**15 178**	**-38.2%**	**(57 674)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	-	–
Borrowing long term/refinancing	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	–	–	(11 957)	18 080	(5 973)	24 053	-402.7%	(11 957)
Payments								
Repayment of borrowing	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**(11 957)**	**18 080**	**(5 973)**	**24 053**	**-402.7%**	**(11 957)**
NET INCREASE/ (DECREASE) IN CASH HELD	**50 442**	**13 513**	**83 045**	**119 740**	**78 980**	**40 760**	**51.6%**	**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	271 841	208 466	63 376	30.4%	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	2 219	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.	No remedial action required.
Sale of Goods and Rendering of Services	(557)	The variance is directly linked to a decrease in monthly parking revenue.	No remedial action required.
Rental from Fixed Assets	21 275	The variance in rental income is as a result of the higher yielding events held to date and international events.	No remedial action required.
Operational Revenue	23 426	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.	No remedial action required.
Expenditure items			
Employee related costs	(336)	The variance relates to the spend on internships, although some of the related costs were offset by the refunds from CATHSETA.	No remedial action required.
Inventory consumed	3 342	The variance in other materials is directly linked to a increase in F&B revenue resulting in a increase in the purchase of F&B stock.	No remedial action required.
Contracted services	4 197	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.	No remedial action required.
Operational costs	(2 425)	The variance is directly linked to a decrease in operational costs incurred during the period.	No remedial action required.
Cash flow items			
Interest	2 219	The variance is due to higher cash resources invested as well as an increase in the interest rate over the period.	No remedial action required.
Suppliers and employees	(44 834)	The variance is due to timing difference between when the supplier expenditure was incurred and the cash flow.	No remedial action required.
Capital assets	15 178	Due to timing of capital spend as at 31 March 2025.	No remedial action required.
Increase (decrease) in consumer deposits	24 053	Increase in consumer deposits for events.	No remedial action required.
Capital Expenditure items			
Computer Equipment	(4 041)	Due to timing of capital spend as at 31 March 2025.	No remedial action required.
Furniture and Office Equipment	2 305	Due to timing of capital spend as at 31 March 2025.	No remedial action required.
Machinery and Equipment	1 442	Due to timing of capital spend as at 31 March 2025.	No remedial action required.
Municipal Offices	(14 885)	Due to timing of capital spend as at 31 March 2025.	No remedial action required.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2023/24 Audited Outcome	Current Year 2024/25 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%	13.4%	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%	273.5%	227.5%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	192.8%	161.9%	227.5%	273.5%	227.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	162.8%	140.3%	207.9%	260.8%	207.9%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	55.4%	50.0%	49.1%	528.3%	55.6%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	22.6%	27.0%	23.9%	19.9%	23.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(14.8%)	11.5%	6.1%	11.3%	10.1%

Table SF3 Entity Aged debtors

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	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	12 129	47	47	–	–	2 584	–	–	14 807	2 584	–
Total By Income Source	**12 129**	**47**	**47**	**–**	**–**	**2 584**	**–**	**–**	**14 807**	**2 584**	**–**
2022/23 - totals only											
Debtors Age Analysis By Customer Group	–	–	–	–	–	–	–	–	–	–	
Organs of State	–	–	–	–	–	–	–	–	–	–	
Commercial	–	–	–	–	–	–	–	–	–	–	
Households	–	–	–	–	–	–		–	–	–	
Other	12 129	47	47	–	–	2 584	–	–	14 807	2 584	
Total By Customer Group	**12 129**	**47**	**47**	**–**	**–**	**2 584**	**–**	**–**	**14 807**	**2 584**	

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	22 831	–	–	–	–	–	–	–	22 831
Medical Aid deductions	–	–	–	–	–	–	–	–	–
Total By Customer Type	**22 831**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**22 831**

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	-	202	-	(57)	–	144
ABSA Bank - Current - 4072900553	-	9	0	–	17	26
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	8.15	67 856	405	(11 750)	3 250	59 762
Investec Bank - (462097) 1008645	7.98	20 782	106	–	1 000	21 888
Nedgroup Money Market - (800167964) - 8319631	8.03	51 405	314	(8 000)	1 750	45 469
ABSA Bank - CTICC Money Market - 9316676360	8.05	82 142	489	(14 250)	4 250	72 631
Nedgroup Corp Money Market - (800167964) 8292731	8.05	59 440	356	(12 000)	1 750	49 546
Nedbank - CTICC Main Current - 1151569623	-	5 691	7	(4 668)	–	1 030
Nedbank - CTICC Merchant Services - 11515696658	-	355	–	–	73	428
Nedbank - CTICC Payroll - 1151569666	-	100	–	(82)	–	18
Nedbank - CTICC East - 1151569674	-	1	–	–	0	1
Nedbank - CTICC E-Commerce - 1151569682	-	0	–	–	0	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	7.25	9	69	–	20 819	20 897
Total investments		**287 993**	**1 747**	**(50 807)**	**32 909**	**271 841**

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	676	668	8	1.2%	889
Sub Total - Board Members of Entities	**744**	**913**	**889**	**676**	**668**	**8**	**1.2%**	**889**
% increase		**22.7%**	**19.5%**					**19.5%**
Senior Managers of Entities								
Basic Salaries and Wages	11 461	12 292	12 292	9 219	9 219	–	-	12 292
Sub Total - Senior Managers of Entities	**11 461**	**12 292**	**12 292**	**9 219**	**9 219**	**–**	**-**	**12 292**
% increase		**7.2%**	**7.2%**					**7.2%**
Other Staff of Entities								
Basic Salaries and Wages	78 336	85 379	90 165	66 008	66 344	(336)	-0.5%	90 165
Sub Total - Other Staff of Entities	**78 336**	**85 379**	**90 165**	**66 008**	**66 344**	**(336)**	**-0.5%**	**90 165**
% increase		**9.0%**	**15.1%**					**15.1%**
Total Municipal Entities remuneration	**90 541**	**98 583**	**103 345**	**75 902**	**76 231**	**(329)**	**-0.4%**	**103 345**
Unpaid salary, allowances & benefits in arrears:	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**–**

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 Outcome	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	8 122	21 413	18 933	27 881	23 326	12 512	6 349	32 702	17 455	13 526	12 072	(10 623)	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	2 065	1 427	1 393	(894)	16 933	14 190	15 543
Other revenue	12 195	21 523	24 825	30 818	24 932	10 614	10 931	39 636	19 654	19 703	18 167	(5 147)	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**	**39 174**	**34 656**	**31 632**	**(16 664)**	**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)	(2 229)	(1 995)	(1 995)	(26 048)	(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**	**36 945**	**32 661**	**29 637**	**(42 711)**	**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	8 986	8 958	8 979	9 294	102 456	103 198	109 266
Remuneration of directors	–	–	226	–	–	216	–	–	233	–	–	213	889	1 004	1 054
Contracted services	5 452	6 318	6 478	7 282	7 820	5 465	6 270	8 709	8 152	6 494	6 323	2 265	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	15 273	16 808	16 815	(7 577)	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**	**32 891**	**32 507**	**32 364**	**4 442**	**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)	(1 545)	(5 971)	(5 971)	(21 149)	(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)	21 751	5 485	5 079	9 497	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**	**53 097**	**32 021**	**31 472**	**(7 210)**	**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**	**(16 151)**	**640**	**(1 835)**	**(35 501)**	**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	271 841	272 481	270 646	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	271 841	272 481	270 646	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**	**2 087**	**16 683**	**(14 596)**	**-87.5%**	**26 078**
Operational Buildings	14 168	21 466	26 078	2 087	16 683	(14 596)	-87.5%	26 078
Municipal Offices	*14 168*	*21 466*	*26 078*	*2 087*	*16 683*	*(14 596)*	*-87.5%*	*26 078*
Computer Equipment	**8 502**	**3 676**	**4 076**	**3 875**	**2 801**	**1 074**	**38.3%**	**4 076**
Computer Equipment	8 502	3 676	4 076	3 875	2 801	1 074	38.3%	4 076
Furniture and Office Equipment	**6 373**	**3 035**	**3 035**	**6 564**	**2 574**	**3 989**	**155.0%**	**3 035**
Furniture and Office Equipment	6 373	3 035	3 035	6 564	2 574	3 989	155.0%	3 035
Machinery and Equipment	**1 008**	**860**	**860**	**4 132**	**759**	**3 374**	**444.8%**	**860**
Machinery and Equipment	1 008	860	860	4 132	759	3 374	444.8%	860
Total Capital Expenditure on new assets	**30 051**	**29 037**	**34 049**	**16 658**	**22 817**	**(6 159)**	**-27.0%**	**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**	**5 046**	**5 335**	**(289)**	**-5.4%**	**8 339**
Operational Buildings	12 754	8 339	8 339	5 046	5 335	(289)	-5.4%	8 339
Municipal Offices	*12 754*	*8 339*	*8 339*	*5 046*	*5 335*	*(289)*	*-5.4%*	*8 339*
Computer Equipment	**1 025**	**9 250**	**9 250**	**1 242**	**6 357**	**(5 115)**	**-80.5%**	**9 250**
Computer Equipment	1 025	9 250	9 250	1 242	6 357	(5 115)	-80.5%	9 250
Furniture and Office Equipment	**–**	**2 101**	**2 101**	**98**	**1 782**	**(1 684)**	**-94.5%**	**2 101**
Furniture and Office Equipment	–	2 101	2 101	98	1 782	(1 684)	-94.5%	2 101
Machinery and Equipment	**–**	**3 935**	**3 935**	**1 539**	**3 471**	**(1 931)**	**-55.6%**	**3 935**
Machinery and Equipment	–	3 935	3 935	1 539	3 471	(1 931)	-55.6%	3 935
Total Capital Expenditure on renewal of existing assets	**13 779**	**23 625**	**23 625**	**7 925**	**16 944**	**(9 020)**	**-53.2%**	**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**	**10 507**	**9 552**	**955**	**10.0%**	**12 735**
Operational Buildings	13 672	14 056	12 735	10 507	9 552	955	10.0%	12 735
Municipal Offices	*13 672*	*14 056*	*12 735*	*10 507*	*9 552*	*955*	*10.0%*	*12 735*
Total Repairs and Maintenance Expenditure	**13 672**	**14 056**	**12 735**	**10 507**	**9 552**	**955**	**10.0%**	**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	**45 865**	**41 829**	**26 200**	**38 319**	**38 137**	**182**	**0.5%**	**26 200**
Operational Buildings	45 865	41 829	26 200	38 319	38 137	182	0.5%	26 200
Municipal Offices	*45 865*	*41 829*	*26 200*	*38 319*	*38 137*	*182*	*0.5%*	*26 200*
Total Depreciation	**45 865**	**41 829**	**26 200**	**38 319**	**38 137**	**182**	**0.5%**	**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	10 998	25 617	(14 619)	-57.1%	44 500
Other own revenue	53 382	68 979	68 979	54 770	50 311	4 459	8.9%	68 979
Total Revenue (excluding capital transfers and contributions)	**86 578**	**113 479**	**113 479**	**65 769**	**75 928**	**(10 159)**	**-13.4%**	**113 479**
Employee costs	1 704	3 527	3 527	2 767	3 007	(240)	-8.0%	3 527
Remuneration of Board Members	499	604	604	199	426	(227)	-53.2%	604
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Inventory consumed and bulk purchases	2 926	7 653	6 603	330	2 967	(2 637)	-88.9%	6 603
Transfers and grants	–	–	–	–	–	–	-	–
Other expenditure	87 306	101 696	102 746	62 471	70 720	(8 249)	-11.7%	102 746
Total Expenditure	**92 434**	**113 479**	**113 479**	**65 769**	**77 121**	**(11 352)**	**-14.7%**	**113 479**
Surplus/(Deficit)	**(5 856)**	**0**	**–**	**(0)**	**(1 193)**	**1 193**	**-100.0%**	**–**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(5 856)**	**0**	**–**	**(0)**	**(1 193)**	**1 193**	**-100.0%**	**–**
Income Tax	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(5 856)**	**0**	**–**	**(0)**	**(1 193)**	**1 193**	**-100.0%**	**–**
Financial position								
Total current assets	26 189	27 088	27 088	48 267				27 088
Total non current assets	–	–	–	–				–
Total current liabilities	33 102	24 653	24 653	55 180				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	38 922	–	38 922	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**	**44 336**	**7 765**	**36 571**	**471.0%**	**7 920**

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	–	–	–	–	–	–	-	–
Agency services	–	–	–	–	–	–	-	–
Interest	1 625	212	598	1 353	598	755	126.1%	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	42 081	39 609	2 473	0.0%	49 203
Licence and permits	–	–	–	–	–	–	-	–
Operational Revenue	21 202	24 728	19 178	11 336	10 104	1 232	12.2%	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	10 998	25 617	(14 619)	-57.1%	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**	**65 769**	**75 928**	**(10 159)**	**-13.4%**	**113 479**
Expenditure By Type								
Employee related costs	1 704	3 527	3 527	2 767	3 007	(240)	-8.0%	3 527
Remuneration of board members	499	604	604	199	426	(227)	-53.2%	604
Bulk purchases - electricity	–	–	–	–	–	–	-	–
Inventory consumed	2 926	7 653	6 603	330	2 967	(2 637)	-88.9%	6 603
Debt impairment	–	–	–	–	–	–	-	–
Depreciation and asset impairment	–	–	–	–	–	–	-	–
Interest	–	–	–	–	–	–	-	–
Contracted services	54 773	68 752	69 259	44 373	49 888	(5 516)	-11.1%	69 259
Transfers and subsidies	–	–	–	–	–	–	-	–
Irrecoverable debts written off	–	–	–	–	–	–	-	–
Operational costs	32 534	32 944	33 487	18 099	20 832	(2 733)	-13.1%	33 487
Losses on disposal of Assets	–	–	–	–	–	–	-	–
Other Losses	–	–	–	–	–	–	-	–
Total Expenditure	**92 434**	**113 479**	**113 479**	**65 769**	**77 121**	**(11 352)**	**-14.7%**	**113 479**
Surplus/(Deficit)	**(5 856)**	**0**	**0**	**(0)**	**(1 193)**	**1 193**	**-100.0%**	**–**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	-	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	-	–
Surplus/(Deficit) before taxation	**(5 856)**	**0**	**0**	**(0)**	**(1 193)**	**1 193**	**-100.0%**	**–**
Income Tax	–	–	–	–	–	–	-	–
Surplus/(Deficit) for the year	**(5 856)**	**0**	**0**	**(0)**	**(1 193)**	**–**		**–**

Table F4 Monthly Budget Statement – Financial Position

Vote Description R thousands	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	5 414	7 920	7 920	44 336	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**	**48 267**	**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**	**48 267**	**27 088**
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables from exchange transactions	24 294	24 653	24 653	47 566	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**	**55 180**	**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**	**55 180**	**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 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
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	-	–
Service charges	–	–	–	–	–	–	-	–
Other revenue	38 221	60 890	60 890	93 692	50 311	43 381	86.2%	60 890
Transfers and Subsidies - Operational	33 196	44 500	44 500	10 998	25 617	(14 619)	-57.1%	44 500
Transfers and Subsidies - Capital	–	–	–	–	–	–	-	–
Interest	1 639	–	–	–	–	–	-	–
Dividends	–	–	–	–	–	–	-	–
Payments								
Suppliers and employees	(75 056)	(105 235)	(105 235)	(65 769)	(75 928)	10 159	-13.4%	(105 235)
Interest	–	–	–	–	–	–	-	–
Dividends paid	–	–	–	–	–	–	-	–
Transfers and Subsidies	–	–	–	–	–	–	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(2 000)**	**155**	**155**	**38 922**	**–**	**38 922**	**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**	**38 922**	**–**	**38 922**	**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	44 336	7 765	36 571	471.0%	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	2 473	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	1 232	The positive variance is due to additional income earned from the commercial turnover revenue.	No remedial action required.
Transfer and subsidies - Operational	(14 619)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Expenditure items			
Employee related costs	(240)	The variance is due to savings and the timing of expenditure.	No remedial action required.
Remuneration of board members	(227)	Only scheduled board and sub-committee meetings took place although additional meetings were factored into the budget.	No remedial action required.
Inventory consumed	(2 637)	The variance is due to significant savings on fuel cost as a result of the reduction in load-shedding, as well as cost saving measures being implemented.	No remedial action required.
Contracted services	(5 516)	The variance is due to the timing of expenditure in relation to repairs and maintenance, marketing costs, and cost saving measures being implemented.	The variance is expected to stabilise over the next few months.
Operational costs	(2 733)	The variance is due to the timing of expenditure in relation to utilities, internet charge, licenses cost, and cost saving measures being implemented.	The variance is expected to stabilise over the next few months.
Cash flow items			
Other revenue	43 381	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	(14 619)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	10 159	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%	36 788	189	–	5 486	**42 463**
Nedbank - Commercial Account 2 - 1151 570 613	6%	1 859	14	–	–	**1 873**
Total investments		**38 647**	**203**	**–**	**5 486**	**44 336**

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	426	(227)	-53.2%	604
Sub Total - Board Members of Entities	**499**	**604**	**604**	**199**	**426**	**(227)**	**-53.2%**	**604**
% increase		**21.2%**	**21.2%**					**21.2%**
Senior Managers of Entities								
Basic Salaries and Wages	1 704	3 527	3 527	2 767	3 007	(240)	-8.0%	3 527
Sub Total - Senior Managers of Entities	**1 704**	**3 527**	**3 527**	**2 767**	**3 007**	**(240)**	**-8.0%**	**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**	**2 967**	**3 433**	**(467)**	**-13.6%**	**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**	**20 927**	**21 146**	**(219)**	**-1.0%**	**28 195**
Sport and Recreation Facilities	26 124	28 195	28 195	20 927	21 146	(219)	-1.0%	28 195
Outdoor Facilities	*26 124*	*28 195*	*28 195*	*20 927*	*21 146*	*(219)*	*-1.0%*	*28 195*
Total Repairs and Maintenance Expenditure	**26 124**	**28 195**	**28 195**	**20 927**	**21 146**	**219**	**1.0%**	**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 Outcome	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	7 283	–	–	1 432	49 203	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	6 191	2 857	1 602	28 559	44 500	44 500	44 500
Interest	–	–	–	–	–	–	–	–	260	–	–	338	598	225	238
Other revenue	–	–	–	–	–	–	–	–	(1 129)	–	–	12 218	11 089	17 651	18 723
Other Gains	–	16 805	5 995	(2 525)	1 348	3 474	14 776	7 732	–	–	–	(47 604)	–	–	–
Cash Receipts by Source	**2 142**	**25 138**	**13 634**	**3 738**	**8 040**	**9 841**	**18 256**	**12 594**	**12 606**	**2 857**	**1 602**	**(5 057)**	**105 390**	**111 557**	**115 594**
Cash Payments by Type															
Employee related costs	292	292	331	252	360	307	313	307	312	8 323	4 035	(11 598)	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	–	–	7 322	7 653	8 112	4 430
Contracted services	1 804	5 647	5 852	4 761	5 975	4 290	5 813	5 157	5 073	–	–	24 379	68 752	74 553	79 026
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	22	5 285	2 508	1 799	2 969	1 872	1 801	1 616	1 525	–	–	5 302	24 700	24 355	27 334
Cash Payments by Type	**2 142**	**11 242**	**8 832**	**6 914**	**9 339**	**6 605**	**7 993**	**7 083**	**6 917**	**8 323**	**4 035**	**25 810**	**105 235**	**111 398**	**115 432**
NET INCREASE/(DECREASE) IN CASH HELD	**–**	**13 896**	**4 802**	**(3 176)**	**(1 299)**	**3 235**	**10 262**	**5 511**	**5 689**	**(5 466)**	**(2 432)**	**(30 867)**	**155**	**159**	**162**
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	44 336	38 869	36 437	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	44 336	38 869	36 437	5 569	7 920	8 079	8 240

QUALITY CERTIFICATE

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

☒ the monthly budget statement

☐ quarterly report on the implementation of the budget and financial state affairs of the municipality

☐ mid-year budget and performance assessment

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

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

Municipal Manager of City of Cape Town (CPT)

Digitally signed by Lungelo Mbandazayo
Date: 2025.04.09 18:19:13 +02'00'

Signature --

Date --

CTICC

09 April 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 **March 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name __Wayne De Wet_____

Title: **Chief Financial Officer**

Signature ___________________ Date ___09 April 2025

Print name __Taubie Motlhabane____________________

Title: **Accounting Officer**

Signature ___________________ Date ___09 April 2025

Cape Town International Convention Centre

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

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

+27 21 410 5000 info@cticc.co.za www.cticc.co.za Convention Square,1 Lower Long Street, Cape Town, 8001, South Africa

9 April 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 **March 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: 2025.04.09 09:52:03 +02'00'

Georgina Anne Woodburn Digitally signed by Georgina Anne Woodburn Date: 2025.04.09 10:59:26 +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)(d) - January 2025 Adjustments Budget vs Actual expenditure per vote - Capital

MARCH 2025 (2025 M09)

S71(1)(d) Actual Expenditure per Vote - March 2025 (M09 2025)

Actuals measured against January 2025 Adjustments Budget							
Directorate	**Current Budget**	**YTD Planned Spend - Current Budget**	**YTD Actual Spend**	**YTD Variance**	**YTD % Variance**	**Reasons for material deviations**	**Remedial or corrective steps/remarks**
Community Services & Health	347 775 890	255 851 832	175 702 925	-80 148 907	-31.33%	The current negative variance reflects mainly on the following projects: 1. Mandela Park Integrated Recreation Facility and other Integrated Recreation Facilities: Initial delays occurred due to community threats communicated via the Public Safety Committee. Purchase order 242Q/2021/22 WPD has been issued, and the contractor is in the process of procuring materials and equipment. 2. Integrated Recreation & Parks Facilities, and Mfuleni Integrated Recreation: Invoices for the construction of synthetic pitches and professional service providers (PSP) were lower than anticipated. Sourcing of quotations for play equipment for differently-abled individuals is currently underway but is taking longer than planned. Installation of electrical and fencing upgrades are in progress. Upgrades for the timber play equipment are facing delays due to finalisation of the request for quotation (RFQ). 3. Recreation and Parks Upgrade: Works package was finalised later than anticipated due to the quotation that was higher than the allocated budget. This has since been resolved with some upgrades completed. Further orders to be placed in the ensuing month. 4. Swimming Pool Upgrade: Initially delayed due to sourcing quotations, however, projects are in the final stages of completion. 5. Cemetery Upgrades: Works package finalised later than anticipated, however, some upgrades have been completed. Further orders to be placed in the ensuing month. 6. National Core Standards Compliance: Quotations were received later than anticipated. Procurement has commenced. Finalisation of the detailed design for various facilities is taking longer than anticipated. The invoice will be received once the design has been finalised and processed accordingly. Building plan approvals for the Vuyani Prefab took longer than anticipated with Building Development Management (BDM) advising anticipated completion mid-April 2025. 7. Regional Parks Upgrades: Works package finalised later than anticipated due to quotation being higher than the allocated budget. This has been resolved by means of a transfer of funds. Some upgrades have been completed. . Further orders to be placed in the ensuing month. The purchase order for supply and installation of fencing took longer than anticipated as the quotation was received late. Balance of funds represents contingency, which is currently soft-locked against the project. 8. Bloekombos Community Hall Rebuild: The project is currently in the execution phase. Project experienced delays due to quotations being received later than planned. Purchase order has since been issued. Works commenced with anticipated completion in May 2025. 9. Bishop Lavis Synthetic Pitch: The project experienced delays due to the late appointment of the PSP to complete detailed designs for the construction of the 11-a-side synthetic pitch. This issue has been resolved. The PSP has been appointed for construction monitoring and will sign-off upon completion of the project. Site handover took place on 9 January 2025, and practical completion is expected by 30 May 2025. The project schedule has been adjusted accordingly. Balance of funds represents contingency which is currently soft locked against the project. 10. Bishop Lavis Sport Ground Upgrade - Construction of access road and parking area: The contractor finished the work behind schedule and will face penalties as a result. The construction of the family area involves multiple contractors with only one contractor (003G 2022/23 - Steel Play Equipment) performing poorly and falling behind schedule. 11. Library Upgrades and Extensions: The fencing upgrade at Wynberg Library was completed in December 2024. Fencing upgrade is currently in progress at Town Centre Library. The project manager is waiting for the final contract price adjustment (CPA) claim for Town Centre Library, and will process it when received. 12. Homeless Accommodation Upgrade & Extension - Kensington: Initial delays were experienced with the appointment of the contractor for construction due to the late submission of the quotation. The contractor has since been appointed and has commence work on site on 1 April 2025. Orders for professional services have been created. The balance of funds represents contingencies, which are currently soft-locked against the project. 13. Homeless Accommodation Upgrade & Extension - Retreat: The project is behind schedule due to building plan approval taking longer than anticipated. The contractor is on site and executing work packages satisfactorily and according to schedule, as monitored by the PSP. The balance of funds represents contingencies, which are currently soft-locked against the project. *Continued on next page.*	Project managers together with the support of finance manager/heads will: a) Continue to closely monitor and ensure 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.

Directorate	Current Budget	YTD Planned Spend - Current Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Community Services & Health *(Continued from previous page)*						14. Hartleyvale Stadium: Upgrades to the stadium has been completed. CPA invoice came in lower than anticipated. The contractor appointment for the construction of the hockey warm-up area took longer than anticipated due to quotations being received late. Site handover took place on 25 March 2025. Balance of funds represents contingencies, which are currently soft-locked against the project. 15. Upgrades to Clinics - East & South FY25: Finalisation of building plan approval for Mathew Goniwe and Town 2 is taking longer than anticipated. PSP to be appointed to complete the detailed design once building plans are approved by BDM. Final quotations to be sourced. 16. Langa Sports Ground - Upgrade: Purchase order for floodlights has been issued. The contractor's materials are delayed due to manufacturing lead times on certain items. The contractor is currently on site and work is progressing smoothly. Balance of funds represents contingencies, which are currently soft-locked against the project. 17. Upgrade Maitland Crematorium: Initially delays were due to the protracted process of new CPA on Tender 060G/2022/23, which has since been resolved. Contractor has commenced. Cremator 5 in the process of being shipped. 18. Upgrade Princessvlei: The invoice from the PSP was lower than anticipated. The purchase order for the construction of the circulatory trail has been issued. There were delays due to quotations being received later than anticipated. The project programme has been revised accordingly. 19. Facility upgrades: SASREA FY25: The project manager finalised the priority implementation later than anticipated. However, the contractors are on site and other contractors will be on site after the athletics season in April 2025. Minor savings to be realised.	
Corporate Services	436 613 768	330 739 621	331 448 156	708 535	0.21%	Immaterial variance.	-
Economic Growth	127 448 586	64 192 304	39 723 658	-24 468 646	-38.12%	The negative variance reflects mainly on the following projects: 1. Development: Gateway Market, Masiphumelele, where the original tender identified for project implementation is currently facing a legal challenge. An alternative tender is available, however, it has a work package cap of R13 million including contingencies and VAT, and the estimated cost for the full scope of work exceeds this limit. 2. Bo Kaap Informal Trading Area, where the project has been delayed due to statutory approvals including building development management wayleaves and heritage requirements. In March 2025, a well was discovered on-site causing further delays. Construction is currently on hold within a 5-meter buffer zone around the well, pending approval being obtained for its stabilisation. 3. Construction of Market Wallacedene Kraaifontein, where orders have been placed for the appointment of PSP and construction works. However, there were delays in appointing the PSP to oversee Phase 2 of the construction, with the appointment only being finalised on 19 March 2025. 4. Upgrade: Track infrastructure, Green Point and Athlone Stadium, where the project experienced delays as some materials arrived on-site later than anticipated due to supplier constraints. This has since been resolved.	1. The project scope has been reduced and the remaining funds to be reprioritised. The reduced scope will not negatively impact benefit tracking for local communities. 2. Further and final orders are planned for April 2025 pending the review and approval of quotations. 3. The final invoice for Phase 1 has already been processed for payment. Additionally, further and final orders for construction is planned for April 2025. 4. Final orders have been placed for the appointment of various PSP and upgrade works currently underway.

Directorate	Current Budget	YTD Planned Spend - Current Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Energy	1 218 501 577	778 479 009	660 673 412	-117 805 597	-15.13%	The negative variance is mainly due to the following projects being behind schedule: 1. Vehicles: Replacement FY25, where manufacturing lead time for some aerial platforms had to be extended due to shipping delays. Manufacturing is underway and expected delivery end of April 2025. 2. Ground Mounted PV, where Tender 280Q/2022/23 became active later than anticipated. Orders have been placed for professional services. Site establishment and civil works have commenced. 3. Office Renovation at HV, where engagements with contractors for the various disciplines have taken longer than anticipated. 4. Connection Infrastructure (Quote): East FY25, where applications for new and upgraded supplies have been less than planned for the period under review. 5. MV System Infrastructure (South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the Construction Industry Development Board (CIDB) grading. Alternative contract 021Q/2023/24 has been utilised to place orders. 6. System Equipment Replacement (North, South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. Further orders will be placed as of April 2025. 7. Street Lighting (East, North and Central), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. However, orders have now been placed and construction has commenced on site. 8. Printers: Replacement FY25, where final orders have been placed; awaiting delivery. 9. HV Substations - Facilities refurb FY25, where some quotations were received later than anticipated.	There are on-going engagements with project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and that corrective action is processed as and when required so as to ensure maximum spend.
Finance	77 872 649	59 849 405	51 536 930	-8 312 475	-13.89%	The negative variance reflects mainly on the following projects: 1. Upgrade Cash/Motor Vehicle Offices FY25, due to outstanding invoices. The project is in progress and is expected to be completed in June 2025. 2. Aerial Photography, final photography images were received later than anticipated.3. Rental Units in Cape Town Stadium, where implementation is taking longer than anticipated.	1. Revenue Department to follow up and ensure that payments are processed timeously. 2. Valuation Department to ensure aerial photography images are being vetted for invoicing. 3. Project manager (PM) to fast track implementation of the project. The Rental Units Project is expected to be completed by financial year-end.
Future Planning & Resilience	26 404 985	15 200 998	14 268 597	-932 402	-6.13%	Immaterial variance.	-
Human Settlements	1 078 800 530	664 034 063	559 107 146	-104 926 917	-15.80%	The negative variance reflects on the following projects/programmes and is mainly due to initial delays in finalisation of work packages that resulted in projects starting later than anticipated; community unrest that disrupted the planned project schedule as well as contractor change-over mid-year; prolonged land acquisition process; and outstanding invoices for March 2025: 1. Informal Settlement Upgrade: Bosasa Link – Mfuleni; 2. Informal Settlement Upgrade: Enkanini South Extension; 3. Informal Settlement Upgrade: Farm 694 Western Cape Government; 4. Urbanisation: Backyards/Informal Settlement Upgrade; 5. Informal Settlements Routine Upgrades; 6. Asset Upgrade - Routine Programme – Central; 7. Asset Upgrade - Routine Programme – North; 8. Asset Upgrade - Routine Programme – South; 9. Asset Upgrade - Routine Programme – East; 10. Edward Street: Grassy Park Development; 11. Atlantis GAP Sites Housing Project; 12. ACSA Symphony Housing Project Construction; 13 Bonteheuwel Infill Housing project Construction; and 14. Land Acquisition (Housing).	Contractors are on site and work has commenced. Various land acquisitions have been approved by MayCo, which are in the process of being concluded. PM is following up on outstanding invoices.

Directorate	Current Budget	YTD Planned Spend - Current Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Office of the City Manager	6 211 460	3 149 848	1 697 056	-1 452 792	-46.12%	The negative variance reflects mainly on the following projects: 1. Blue Downs Court Construction project, where the concept design for this project was conducted in the past. However, due to various delays regarding implementation and planning approvals, the overall concept design had to be revised. Upon a detailed review, unexpected remedial work had to be included in the detail designs. As a result, the budget could not be committed in time or as originally planned placing pressure on delivery. 2. IT Equipment: Replacement, where orders were placed; awaiting delivery.	1. Design remedial work is underway, however, the full available amount is not being utilised. The PM and team are in the process of looking for options to achieve the detail design objectives by financial year end. The idea is to agree on detail design work packages that can be delivered within the available timeframe. 2. PMs are following up on deliveries.
Safety & Security	472 531 619	363 229 684	343 745 543	-19 484 141	-5.36%	The negative variance reflects mainly on the following projects: 1. Various CCTV projects, where Tender 127S/2023/24 had a slight delay in the contract commencement date, due to an appeal that was raised, which was subsequently overturned. 2. Delivery taking longer than anticipated due to unavailability of stock on the following projects: a) Specialised Vehicles - Tow Truck FY25; b) Fire Fighting equipment: Additional and Replacement; c) Communication System equipment; d) Additional RPAS Hardware & Software FY25; and e) IT related equipment: Additional and replacement. 3. EPIC1.1 - Computer Aided Dispatch System and EPIC 2.3: Citizen Enablement System, where Tender 401S/2022/23 only became available in January 2025 resulting in recruitment of resources starting later than anticipated. 4. Vetting and final sign off of invoices taking longer than anticipated on the following projects: a) Removal of Asbestos Roofs FY25; and b) Solar PV Systems FY25. 5. Delays in obtaining transversal access for various construction projects.	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. PM to finalise the vetting and processing of invoices.
Spatial Planning & Environment	301 989 405	166 386 213	132 669 914	-33 716 299	-20.26%	The negative variance reflects mainly on the following projects: 1. Muizenberg Beach Front Upgrade, where the invoice for work completed in the reporting period are still being vetted. 2. Upgrading Sea Point Promenade Phase2, where some tasks are delayed due to contractor constraints. 3. Table View Beachfront Upgrade, where transversal framework contracts have been identified as alternative procurement vehicles to complete planned work as the previous contract was cancelled due to contractor non-performance. 4. Strand Sea Wall Upgrade, where initial delays were experienced, due to construction permit requirements. Invoices for work completed in the reporting period are being vetted. 5. Philippi Fresh Produce Market Refurbishments, where delays were experienced as result of building plan approval requirements. 6. Kruskal Avenue Upgrade, which is currently behind schedule due to rerouting of cables that significantly delayed the works on the critical path impacting progress on all components of the work. 7. Upgrade of Helderberg NR - Access Gate Refurbishment, where work cannot be completed in the current financial year, due to the delay of the building plan application. 8. Bracken Visitor EEC Refurbishment, due to delays experienced on the late construction permit. The Department of Labour requested additional documentation. Furthermore, investigations into the surrounding deteriorating heritage buildings and the potential demolition of the student accommodation building also contributed to the delay. 9. Fencing: False Bay Nature Reserve, where the RFQ process took longer than anticipated as the result of an incorrect quote received resulting in the RFQ being re-advertised. 10. Upgrade Khayelitsha Training Centre, which is currently behind schedule due to the extended lead times for the procurement of the electrical material required by the contractor. 11. Mitchells Plain General Infrastructure Upgrades, where initial delays were experienced due to the CPA coming in higher than originally anticipated. 12. Parow CBD Upgrade/Rehabilitation, where the delayed start resulted in the invoice for work completed in the reporting period being lower than anticipated.	1 & 4. Invoices for the reporting period will be processed in April 2025. 2. Contractor has provided a recovery plan to complete works by end April 2025. 3. The Civil Works contractor was appointed in March 2025. Works are planned to start in the first week of April 2025. 5. Remaining orders will be placed in April 2025. 6. Tenders 227Q/2021/22 and 338Q/2021/22 are currently being utilised. A significant reduction in the planned CPA against road rehabilitation resulted in a saving which will be reprioritised to the Upgrading Sea Point Promenade Phase2 project. 7. Funds will be reprioritised to other priority projects within the Directorate and will be returned in the 2025/26 financial year to complete this project. 8. Progress has improved since January 2025. PM is awaiting invoice for work done in the reporting period and will follow up with the contractor. 9. Order to be raised in April 2025. 10, 11 & 12. PMs are monitoring progress.

Directorate	Current Budget	YTD Planned Spend - Current Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Urban Mobility	2 631 633 136	1 256 155 575	892 418 363	-363 737 212	-28.96%	The negative variance mainly reflects on the following projects: 1 IRT: Fare Collection, due to delays in finalising specifications, which have impacted the procurement process. 2. IRT Ph2A: Depot Building Works - Mitchells Plain & Khayelitsha, where the last four invoices were lower than anticipated as a result of rain-related delays. While progress is being made, delays in the Eskom connection and EV duct installations have significantly impacted the timeline. 3. IRT: Control Centre, due to outstanding invoices. 4. MyCiTi Phase 1 IRT Station Rebuilds, where works were delayed due to matters relating to the Taxi Association. Minimal construction expenditure has been realised as a result of the late construction start. 5. IRT Ph2A: W4 – Roadway - Govan Mbeki, due to the invoice being lower than anticipated as result of construction-related challenges and security issues experienced on site. 6. IRT Ph2A: Trunk - E3 - M9 Intsikizi - Morning Star, due to the construction progress being slower than anticipated as a result of poor contractor performance. 7. IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather hampering works, and 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. 3. The PM is following up on the outstanding invoice. 4. Feedback to the Dunoon Taxi Association of the City's stance on the MyCiTi Bus Feeder service to be given prior to conclusion of the two MyCiTi Stations in Dunoon. 5. This is currently being actively managed by the PM. A portion of the budget will be rephased to the outer financial years.
Urban Waste Management	416 696 137	298 563 736	281 437 730	-17 126 006	-5.74%	The negative variance reflects mainly on the following projects: 1. Vissershok North: Design and develop Airspace, where the contractor achieved practical completion on 17 March 2025, however snags were identified. 2. Vehicles: Replacement FY25, where all orders have been placed; awaiting delivery.	1. The contractor is currently attending to snags. 2. PM is engaging with service providers on timeous deliveries.
Water & Sanitation	4 765 805 311	2 717 687 670	2 419 348 790	-298 338 880	-10.98%	The variance reflects predominantly on the following projects: 1. Cape Flats Rehabilitation project, where Informal Settlement Upgrade Programme(ISUP) grant funding needs to be re-allocated as it cannot be utilised for this project. 2. Access Road to Muldersvlei Reservoir, where there is a delay in the award of the tender. 3. Trappies Sewer Rehabilitation, Bulk Sewers Milnerton Rehabilitation, and Gordon's Bay Sewer Rising Main as a result of tender delays and unexpected hard rock excavation. 4. Wesfleur WWTW project, where excavation has been delayed as a result of complications at the foundation of the current Blower House. 5. Bayside Canal Upgrade project, due to a legal dispute.	PMs are expediting projects where delays are being experienced. In cases where this is not possible, virements are being prepared to re-allocate the budgetary provision to other priority projects, which can be expedited during this financial year.
	11 908 285 053	***6 973 519 958***	***5 903 778 219***	***-1 069 741 739***	***-15.34%***		

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE C

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

MARCH 2025 (2025 M09)

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	1 209 659 808	214 154 558	-11 727 246	1 412 087 120	1 163 802 864	217 681 698	-12 084 251	1 369 400 311	-42 686 808
Finance: CS & H	3 267 652	458 303	-3 555 319	170 635	2 332 421	333 930	-2 535 078	131 273	2 438 534	347 712	-2 786 249	-3	-131 276
HR Business Partner: CS & H	8 375 242	727 786	-8 649 120	453 909	6 400 945	534 676	-6 589 301	346 321	6 509 836	554 398	-7 061 632	2 602	-343 719
Library & Information Services	539 774 357	164 215 363	-2 906 496	701 083 223	402 170 859	118 784 730	-2 179 872	518 775 717	396 463 367	122 086 694	-2 179 873	516 370 188	-2 405 529
Planning & Development & PMO	54 632 248	70 438 370	-108 211 337	16 859 281	41 010 307	49 747 417	-78 687 846	12 069 879	40 159 512	49 654 473	-79 819 474	9 994 512	-2 075 367
Recreation & Parks	1 946 778 516	2 030 755 633	-1 173 776 296	2 803 757 853	1 391 789 048	1 409 874 995	-771 583 271	2 030 080 772	1 343 451 427	1 373 448 457	-699 834 544	2 017 065 341	-13 015 431
Community, Arts & Culture Development	333 007 364	231 379 321	-130 156 383	434 230 303	205 666 959	164 202 473	-91 348 519	278 520 913	194 621 417	162 384 959	-89 800 026	267 206 351	-11 314 563
Support Services: CS & H	25 951 468	10 083 581	-34 531 403	1 503 646	18 595 870	7 497 029	-24 873 357	1 219 542	11 873 548	7 470 808	-19 344 356	0	-1 219 542
Community Services & Health	**4 657 291 028**	**2 799 301 134**	**-1 477 400 844**	**5 979 191 319**	**3 277 626 217**	**1 965 129 808**	**-989 524 490**	**4 253 231 536**	**3 159 320 505**	**1 933 629 201**	**-912 910 403**	**4 180 039 302**	**-73 192 233**
Citizen Interface	319 666 356	210 788 943	-493 264 242	37 191 057	204 789 687	149 237 437	-341 986 036	12 041 087	198 930 434	138 748 510	-328 986 852	8 692 092	-3 348 996
Executive & Councillor Supprt Operations	337 225 288	456 051 552	-755 753 957	37 522 883	251 501 263	340 278 857	-562 337 590	29 442 530	252 573 430	350 077 358	-575 540 166	27 110 622	-2 331 908
Facilities Management	628 296 650	610 755 705	-766 084 856	472 967 499	400 517 652	432 885 457	-555 519 752	277 883 357	390 978 542	413 564 834	-526 709 713	277 833 664	-49 693
Finance: CS	14 450 951	2 833 291	-19 698 713	-2 414 471	6 759 643	2 032 517	-13 385 194	-4 593 034	5 729 478	2 011 013	-7 081 893	658 599	5 251 633
Fleet Management	471 453 547	266 492 578	-626 124 791	111 821 333	344 065 268	196 620 524	-470 259 866	70 425 926	394 581 349	155 213 923	-418 313 744	131 481 528	61 055 602
HR Business Partner: CS	5 282 507	1 569 589	-6 096 505	755 591	3 520 010	1 118 925	-4 199 204	439 731	3 494 016	1 111 530	-4 276 721	328 825	-110 907
Human Resources	428 675 634	114 613 735	-421 372 648	121 916 721	277 939 006	76 195 890	-290 646 216	63 488 680	278 258 174	75 703 655	-287 974 937	65 986 892	2 498 213
Corporate Digital Governance	6 817 832	1 827 128	-8 225 756	419 204	5 151 109	1 315 594	-6 322 395	144 308	5 532 095	1 255 302	-6 787 397	0	-144 308
Information Systems & Technology	1 615 182 734	397 030 608	-1 862 785 089	149 428 252	1 150 663 626	275 728 039	-1 378 320 176	48 071 489	1 198 291 754	299 358 137	-1 448 187 529	49 462 362	1 390 873
Management: Corporate Services	18 484 485	86 381 042	-108 864 801	-3 999 274	8 249 752	60 655 133	-74 241 498	-5 336 612	6 874 453	61 647 839	-68 522 295	-2	5 336 609
Project Management Office: CS	14 980 125	1 567 460	-15 785 807	761 779	11 173 315	1 137 079	-11 721 857	588 538	11 806 444	1 155 938	-12 962 382	0	-588 538
Support Services: CS	7 242 855	1 505 591	-7 809 928	938 518	5 236 135	1 072 692	-5 706 011	602 816	5 098 063	1 063 545	-5 827 952	333 656	-269 160
Corporate Services	**3 867 758 964**	**2 151 417 223**	**-5 091 867 093**	**927 309 093**	**2 669 566 465**	**1 538 278 144**	**-3 714 645 794**	**493 198 816**	**2 752 148 232**	**1 500 911 583**	**-3 691 171 580**	**561 888 236**	**68 689 420**
Economic Development & Investment	304 529 836	142 736 924	-29 349 995	417 916 765	216 272 404	100 462 436	-20 021 339	296 713 501	203 853 965	101 430 630	-21 735 076	283 549 519	-13 163 982
Finance: EG	7 392 446	4 972 894	-11 988 866	376 475	5 575 900	3 504 309	-8 784 991	295 218	5 470 395	3 675 283	-9 145 678	0	-295 218
HR Business Partner: EG	3 756 941	3 763 905	-7 322 266	198 580	2 203 115	2 618 867	-4 705 949	116 032	2 052 561	2 748 708	-4 801 270	0	-116 032
Management: Economic Growth	33 840 439	92 657 554	-122 004 815	4 493 178	22 135 502	65 216 492	-81 949 010	5 402 984	20 327 354	66 708 979	-87 036 333	0	-5 402 984
Project Management Office: EG	7 296 972	3 724 686	0	11 021 659	5 288 549	2 585 289	0	7 873 838	5 011 285	2 721 407	0	7 732 692	-141 146
Property Transactions	432 677 344	143 973 389	-15 832 171	560 818 561	181 651 422	104 076 087	-11 666 828	274 060 681	179 225 742	99 987 281	-12 075 501	267 137 521	-6 923 160
Strategic Assets	126 683 397	79 035 612	-17 727 073	187 991 936	69 211 628	56 540 519	-12 932 977	112 819 170	67 732 259	58 067 051	-12 889 960	112 909 351	90 181
Support Services: EG	5 123 244	3 730 451	-8 595 491	258 204	3 770 797	2 587 225	-6 176 093	181 928	3 534 268	2 719 534	-6 253 802	0	-181 928
Economic Growth	**921 300 619**	**474 595 416**	**-212 820 677**	**1 183 075 358**	**506 109 317**	**337 591 223**	**-146 237 187**	**697 463 352**	**487 207 829**	**338 058 874**	**-153 937 619**	**671 329 083**	**-26 134 269**
Communications	100 913 266	38 034 516	-111 635 156	27 312 626	62 994 465	24 756 728	-71 066 357	16 684 836	64 350 464	25 488 435	-72 936 161	16 902 739	217 904
Corp Project Programme & Portfolio Mngmt	239 391 367	39 756 005	-168 010 992	111 136 379	145 519 184	28 838 601	-120 805 318	53 552 466	145 457 155	29 029 984	-115 197 549	59 289 590	5 737 123
Finance: FPR	8 831 555	958 938	-9 298 161	492 332	6 638 900	710 863	-7 009 516	340 247	6 538 562	730 618	-7 269 180	0	-340 248
HR Business Partner: FPR	4 160 627	519 062	0	4 679 689	3 122 178	380 590	0	3 502 767	3 049 308	393 663	0	3 442 971	-59 796
Management: Future Planning & Resilience	6 919 798	75 647 217	-80 331 163	2 235 853	5 134 389	52 801 561	-56 300 167	1 635 784	4 359 520	53 973 334	-56 859 534	1 473 320	-162 464
Organisational Effectiveness &Innovation	56 666 852	18 387 498	-53 580 941	21 473 409	37 779 685	13 096 055	-37 146 150	13 729 590	37 961 250	13 347 133	-38 466 145	12 842 239	-887 351
Organisational Performance Management	59 153 809	19 938 363	-53 628 347	25 463 825	38 953 310	14 241 598	-36 110 894	17 084 014	35 842 734	14 415 537	-35 991 018	14 267 254	-2 816 760
Policy & Strategy	65 458 321	21 339 727	-52 057 728	34 740 320	44 315 793	15 279 279	-36 965 105	22 629 966	44 116 911	15 526 445	-36 843 694	22 799 663	169 696
Risk & Resilience	36 257 821	19 228 480	-41 424 265	14 062 036	25 858 260	13 692 330	-31 543 000	8 007 589	22 138 838	13 885 695	-32 214 925	3 809 607	-4 197 982
Support Services: FPR	16 373 384	2 595 358	0	18 968 743	10 737 433	1 918 066	0	12 655 499	10 300 774	1 968 588	0	12 269 362	-386 137
Future Planning & Resilience	**594 126 799**	**236 405 164**	**-569 966 752**	**260 565 211**	**381 053 596**	**165 715 670**	**-396 946 507**	**149 822 758**	**374 115 516**	**168 759 432**	**-395 778 205**	**147 096 743**	**-2 726 015**
Electricity Generation & Distribution	20 043 259 832	4 952 763 378	-1 477 915 668	23 518 107 541	13 411 063 978	3 653 280 571	-1 068 901 610	15 995 442 939	13 436 405 350	3 645 892 844	-1 065 423 240	16 016 874 955	21 432 016
Management: Energy	10 282 933	74 562 998	-84 328 983	516 947	7 664 552	51 944 900	-59 215 961	393 491	6 923 899	53 076 430	-60 000 329	0	-393 491
Sustainable Energy Markets	102 347 006	156 930 575	-88 065 585	171 211 996	77 166 117	112 432 857	-63 070 080	126 528 894	61 040 631	99 671 858	-50 201 221	110 511 268	-16 017 625
Energy	**20 155 889 771**	**5 184 256 951**	**-1 650 310 237**	**23 689 836 484**	**13 495 894 647**	**3 817 658 328**	**-1 191 187 651**	**16 122 365 324**	**13 504 369 881**	**3 798 641 132**	**-1 175 624 790**	**16 127 386 223**	**5 020 900**
Expenditure	57 998 662	34 265 843	-89 147 768	3 116 736	44 124 060	25 208 554	-66 957 293	2 375 322	42 860 304	25 335 190	-68 183 497	11 997	-2 363 325
Cape Town Stadium	109 579 272	30 357 112	0	139 936 384	88 787 527	22 442 079	0	111 229 606	89 364 080	21 985 947	0	111 350 027	120 421
Budgets	1 089 654 308	2 305 265 026	-69 611 824	3 325 307 510	795 123 402	1 729 431 798	-49 313 539	2 475 241 661	665 875 583	1 721 352 946	-48 822 968	2 338 405 561	-136 836 099
Finance: Finance	5 376 187	7 147 713	-12 265 659	258 241	4 082 428	5 134 490	-9 020 781	196 137	4 005 790	5 216 263	-9 222 052	1	-196 136
Grant Funding	41 605 496	49 235 929	-44 234 696	46 606 729	28 954 951	36 514 153	-32 974 478	32 494 626	26 162 344	37 667 447	-34 309 960	29 519 831	-2 974 795
HR Business Partner: Finance	9 560 432	8 300 021	-12 876 878	4 983 574	7 161 886	5 987 139	-9 472 866	3 676 159	6 994 654	6 102 227	-9 676 681	3 420 200	-255 959
Management: Finance	7 452 871	114 986 623	-121 801 068	638 425	5 681 498	81 927 553	-87 059 294	549 757	4 774 063	83 510 818	-88 266 493	18 388	-531 369
Revenue	694 634 337	555 018 414	-1 025 310 723	224 342 027	515 063 372	406 800 492	-757 805 333	164 058 532	499 215 243	417 228 971	-776 063 398	140 380 816	-23 677 716
Supply Chain Management	233 843 782	170 134 277	-389 724 891	14 253 168	168 837 929	121 951 607	-281 934 479	8 855 057	167 836 818	116 269 247	-278 374 520	5 731 545	-3 123 512
Support Services: Finance	3 691 059	8 789 833	-12 210 685	270 207	2 818 472	6 365 322	-8 979 738	204 055	2 697 154	6 441 732	-9 138 887	0	-204 055
Treasury Services	1 677 319 622	55 037 513	-128 807 559	1 603 549 576	1 243 994 429	40 513 093	-95 898 753	1 188 608 769	966 255 217	42 009 488	-104 680 511	903 584 193	-285 024 576
Valuations	159 403 564	27 340 158	-178 607 626	8 136 096	116 133 030	20 176 963	-130 569 681	5 740 312	111 435 157	19 974 036	-131 409 193	0	-5 740 312
Finance	**4 090 119 591**	**3 365 878 459**	**-2 084 599 377**	**5 371 398 673**	**3 020 762 983**	**2 502 453 243**	**-1 529 986 234**	**3 993 229 992**	**2 587 476 407**	**2 503 094 311**	**-1 558 148 159**	**3 532 422 559**	**-460 807 433**

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	16 309 907	3 545 698	-19 449 514	406 091	17 150 155	3 631 012	-20 781 167	0	-406 090
Housing Development	837 751 990	89 898 520	-69 705 221	857 945 289	567 394 618	63 670 150	-51 703 822	579 360 946	513 161 101	69 067 610	-51 096 297	531 132 415	-48 228 531
HR Business Partner: HS	8 192 751	2 902 934	-10 851 157	244 528	6 029 403	2 108 328	-8 011 373	126 359	6 248 372	2 172 953	-8 421 324	0	-126 358
Human Settlements Planning	233 581 355	258 946 236	-172 520 643	320 006 949	110 912 121	178 028 658	-109 483 483	179 457 296	118 670 035	186 694 360	-116 109 561	189 254 834	9 797 538
Informal Settlements	577 639 568	178 589 273	-79 974 550	676 254 291	367 415 906	130 882 365	-58 405 657	439 892 615	307 231 735	140 121 183	-62 913 705	384 439 213	-55 453 402
Management: Human Settlements	11 834 302	103 361 433	-112 216 899	2 978 836	9 083 932	72 979 825	-79 843 140	2 220 617	7 699 997	73 959 593	-81 659 592	-1	-2 220 618
Project Management Office: HS	10 914 123	2 477 920	-12 884 620	507 422	8 237 531	1 789 516	-9 632 388	394 659	8 273 101	1 843 351	-10 116 452	0	-394 659
Public Housing	729 525 232	806 682 562	-131 972 928	1 404 234 866	488 619 424	582 310 481	-86 127 529	984 802 376	500 103 469	577 531 910	-97 586 160	980 049 218	-4 753 158
Support Services: HS	20 544 904	7 174 386	-26 473 459	1 245 831	15 210 898	5 268 655	-19 792 503	687 050	14 870 199	5 383 078	-20 253 278	0	-687 051
Human Settlements	**2 452 728 939**	**1 454 851 711**	**-644 841 408**	**3 262 739 242**	**1 589 213 741**	**1 040 583 675**	**-442 449 408**	**2 187 348 008**	**1 493 408 165**	**1 060 405 050**	**-468 937 536**	**2 084 875 678**	**-102 472 330**
Forensic Services	48 428 466	4 793 205	-50 716 467	2 505 205	32 991 106	3 542 894	-37 470 114	-936 114	28 908 236	3 697 867	-32 606 102	0	936 114
Internal Audit	74 488 196	15 932 677	-85 282 067	5 138 806	56 419 798	11 896 732	-64 435 003	3 881 526	55 349 818	11 706 297	-67 056 125	-10	-3 881 536
Legal Services	252 575 236	135 072 593	-367 156 232	20 491 597	186 220 337	99 043 839	-268 731 988	16 532 188	184 653 772	108 128 958	-290 024 398	2 758 333	-13 773 855
Management: City Manager	65 178 284	128 659 072	-190 461 954	3 375 403	40 146 994	91 939 159	-127 960 900	4 125 254	39 467 598	88 335 176	-127 706 554	96 220	-4 029 034
Office of the Mayor	77 055 071	16 018 928	-59 215 035	33 858 964	42 103 627	11 599 194	-41 330 262	12 372 560	42 931 837	11 538 610	-45 893 425	8 577 022	-3 795 538
Ombudsman	20 862 508	3 846 241	-23 174 945	1 533 805	15 860 729	2 834 423	-17 544 248	1 150 904	15 307 733	2 836 196	-18 143 928	0	-1 150 903
Office of the City Manager	**538 587 761**	**304 322 717**	**-776 006 699**	**66 903 779**	**373 742 590**	**220 856 242**	**-557 472 514**	**37 126 318**	**366 618 994**	**226 243 104**	**-581 430 532**	**11 431 565**	**-25 694 752**
Capital Programs & Projects: S&S	14 144 233	4 161 082	0	18 305 315	9 634 878	3 115 026	0	12 749 904	9 666 457	3 126 427	0	12 792 884	42 980
Disaster Management Risk Centre	95 239 888	101 208 086	-407 176	196 040 798	67 354 968	74 180 623	-269 771	141 265 820	67 445 654	66 786 472	-248 079	133 984 047	-7 281 773
Emergency Policing Incident Control	113 986 427	42 405 412	-153 035 294	3 356 545	78 376 467	31 343 454	-112 375 609	-2 655 688	64 605 128	27 969 489	-92 574 616	0	2 655 688
Events	165 427 227	83 019 134	-11 314 995	237 131 366	122 634 997	60 441 684	-9 385 857	173 690 823	102 715 409	53 059 894	-8 645 633	147 129 670	-26 561 153
Finance: S&S	5 303 822	1 001 577	-6 038 289	267 110	3 620 079	731 866	-4 474 220	-122 275	3 617 662	739 623	-4 357 285	0	122 276
Fire Services	842 924 154	580 445 718	-152 698 738	1 270 671 134	576 042 619	429 276 577	-112 772 845	892 546 351	587 176 295	369 729 744	-106 145 489	850 760 550	-41 785 800
HR Business Partner: S&S	7 418 362	1 081 710	-8 125 985	374 086	4 463 368	803 336	-6 044 247	-777 543	5 273 332	840 216	-6 113 548	0	777 543
Management: Safety & Security	40 721 359	174 391 250	-242 438 921	-27 326 311	24 026 412	125 646 897	-174 298 665	-24 625 356	23 309 029	127 345 775	-150 357 804	297 000	24 922 356
Metropolitan Police Services	733 994 616	243 988 249	-60 770 117	917 212 748	510 173 615	180 823 366	-37 947 624	653 049 358	517 498 496	182 618 677	-33 153 139	666 964 034	13 914 676
Public Emergency Communications Centre	54 590 490	80 693 856	-132 326 080	2 958 266	39 776 753	58 807 991	-97 756 163	828 581	40 228 931	51 523 590	-91 752 521	0	-828 581
Public Safety	4 049 603 868	868 682 318	-133 829 806	4 784 456 379	2 650 322 309	626 456 857	-88 884 866	3 187 894 300	2 737 825 781	643 340 840	-83 088 954	3 298 077 666	110 183 366
Support Services: S&S	35 247 008	7 244 601	-40 426 843	2 064 767	25 154 795	5 353 328	-30 028 774	479 349	21 812 741	5 124 786	-26 642 408	295 119	-184 230
Safety & Security	**6 158 601 453**	**2 188 322 993**	**-941 412 244**	**7 405 512 202**	**4 111 581 261**	**1 596 981 006**	**-674 238 643**	**5 034 323 624**	**4 181 174 916**	**1 532 205 532**	**-603 079 475**	**5 110 300 973**	**75 977 349**
Development Management	390 434 310	133 313 026	0	523 747 337	291 249 095	96 272 254	0	387 521 349	284 300 158	91 093 416	0	375 393 573	-12 127 776
Environmental Management	510 418 755	187 133 491	-105 430	697 446 816	308 282 945	136 069 718	-70 245	444 282 418	308 349 303	129 818 721	-30 255	438 137 770	-6 144 648
Finance: SP & E	14 532 069	5 560 866	-19 808 675	284 260	9 696 380	4 021 644	-13 777 983	-59 960	9 483 736	3 819 381	-13 303 116	0	59 960
HR Business Partner: SP & E	4 154 674	2 276 734	-6 222 838	208 570	3 005 412	1 598 598	-4 386 809	217 200	2 358 837	1 523 846	-3 882 683	0	-217 200
Managmnt: Spatial Planning & Environment	17 498 992	102 196 204	-119 951 528	-256 332	11 725 730	72 035 467	-83 761 619	-422	8 822 147	72 889 953	-81 712 099	0	422
Project Management Office: SP & E	10 899 832	2 699 625	-13 050 879	548 578	8 237 246	1 917 254	-9 685 404	469 096	8 151 608	1 864 889	-10 016 498	0	-469 096
Support Services: SP & E	8 576 145	2 665 531	-10 809 453	432 222	6 345 210	1 889 200	-7 922 792	311 618	5 528 594	1 927 437	-7 456 031	0	-311 618
Urban Catalytic Investment	85 999 432	2 295 577	0	88 295 009	50 700 325	1 717 943	0	52 418 269	40 588 410	8 664 038	0	49 252 448	-3 165 821
Urban Planning & Design	129 706 075	35 580 215	0	165 286 289	90 988 217	25 726 054	0	116 714 271	90 815 549	24 475 973	0	115 291 522	-1 422 749
Urban Regeneration	528 419 599	45 185 529	0	573 605 128	376 264 908	32 623 757	0	408 888 665	373 691 769	30 226 942	0	403 918 711	-4 969 953
Spatial Planning & Environment	**1 700 639 882**	**518 906 799**	**-169 948 804**	**2 049 597 877**	**1 156 495 468**	**373 871 890**	**-119 604 853**	**1 410 762 505**	**1 132 090 110**	**366 304 596**	**-116 400 681**	**1 381 994 025**	**-28 768 481**
Finance: Transport	30 007 866	2 787 625	-20 905 546	11 889 945	20 234 251	2 060 203	-13 477 563	8 816 892	10 727 560	2 115 015	-9 025 820	3 816 755	-5 000 137
Management: Urban Mobility	13 337 573	136 810 903	-149 465 176	683 299	9 259 338	97 816 506	-106 682 865	392 980	7 870 625	99 336 168	-107 206 793	0	-392 980
Public Transport	1 670 736 163	238 500 354	-100 097 018	1 809 139 499	1 108 748 409	178 309 338	-77 614 623	1 209 443 124	1 028 945 870	175 793 010	-76 191 955	1 128 546 925	-80 896 199
Roads Infrastructure Management	1 931 306 036	417 190 676	0	2 348 496 712	1 205 365 949	308 809 414	0	1 514 175 362	1 246 590 156	293 352 919	0	1 539 943 075	25 767 713
Transport Infrastructure Implementation	1 931 602 951	131 127 258	-47 857 253	2 014 872 956	841 534 425	95 424 728	-35 608 298	901 350 856	599 177 882	97 450 677	-39 952 383	656 676 176	-244 674 679
Transport Planning & Network Management	376 043 231	125 510 389	-26 267 331	475 286 289	257 483 023	90 643 332	-19 585 346	328 541 009	254 509 315	88 762 702	-20 311 648	322 960 370	-5 580 639
Transport Shared Services	153 005 142	140 212 581	-155 868 302	137 349 421	98 208 686	101 774 896	-111 946 429	88 037 153	100 921 715	99 151 939	-111 258 443	88 815 212	778 059
Urban Mobility	**6 106 038 962**	**1 192 139 786**	**-500 460 626**	**6 797 718 122**	**3 540 834 083**	**874 838 417**	**-364 915 124**	**4 050 757 376**	**3 248 743 124**	**855 962 431**	**-363 947 042**	**3 740 758 513**	**-309 998 863**
Finance & Capital Implementation	47 146 822	8 048 218	-37 895 066	17 299 975	32 972 791	5 934 223	-26 639 985	12 267 028	29 207 986	6 492 742	-24 068 764	11 631 964	-635 065
HR Business Partner: UWM	7 599 256	1 266 411	-8 481 886	383 780	4 992 722	934 657	-5 674 982	252 397	3 840 176	947 366	-4 787 541	0	-252 397
Integrated Planning & Waste Strategy	89 230 769	59 139 345	-92 361 801	56 008 313	62 155 956	41 824 215	-65 293 625	38 686 545	49 511 278	44 182 458	-62 286 361	31 407 374	-7 279 171
Management: Urban Waste Management	29 059 197	71 751 389	-99 350 157	1 460 429	18 862 645	49 896 706	-67 860 514	898 837	14 011 472	50 947 969	-64 959 442	0	-898 837
Public Empowerment & Development	74 596 936	53 200 384	0	127 797 320	45 721 059	36 961 960	0	82 683 019	40 377 486	35 548 337	0	75 925 824	-6 757 195
Support Services: UWM	122 272 149	8 041 802	-124 083 090	6 230 860	88 731 203	5 984 951	-91 041 022	3 675 132	87 379 565	6 338 604	-93 718 169	0	-3 675 132
Waste Services	3 411 593 307	2 422 711 083	-724 042 504	5 110 261 885	2 445 024 687	1 796 245 085	-536 542 208	3 704 727 563	2 399 695 284	1 819 020 876	-561 287 906	3 657 428 253	-47 299 310
Urban Waste Management	**3 781 498 434**	**2 624 158 632**	**-1 086 214 504**	**5 319 442 562**	**2 698 461 063**	**1 937 781 796**	**-793 052 336**	**3 843 190 523**	**2 624 023 247**	**1 963 478 351**	**-811 108 183**	**3 776 393 415**	**-66 797 108**
Bulk Services	2 939 323 035	1 924 971 417	-557 983 670	4 306 310 782	1 971 887 811	1 421 624 078	-400 143 577	2 993 368 312	1 809 617 843	1 408 844 658	-411 928 311	2 806 534 190	-186 834 122
Commercial Services	539 624 477	512 342 775	-522 764 492	529 202 760	397 148 063	378 155 638	-382 491 164	392 812 536	387 239 277	377 673 553	-391 517 930	373 394 900	-19 417 636
Communication & Partnership	26 902 375	21 818 931	0	48 721 306	16 804 742	15 588 377	0	32 393 120	15 802 577	14 438 795	0	30 241 372	-2 151 748
Distribution Services	9 306 517 833	4 175 312 846	-764 617 989	12 717 212 690	6 177 318 632	2 978 932 705	-565 633 800	8 590 617 537	6 088 975 333	3 162 231 952	-570 103 974	8 681 103 310	90 485 774
HR Business Partner: W & S	32 865 340	29 783 612	-59 804 363	2 844 588	24 563 721	21 556 693	-43 971 478	2 148 936	26 118 813	23 553 105	-33 891 087	15 780 831	13 631 895
Management: Water & Sanitation	6 024 568	88 688 646	-94 380 477	332 737	4 583 968	62 293 753	-66 621 472	256 249	3 443 185	62 964 191	-66 407 375	0	-256 248
Support Services: W & S	17 741 180	1 549 732	-18 399 858	891 053	13 392 476	1 148 824	-13 872 283	669 017	13 346 296	6 021 200	-19 367 496	0	-669 017
Technical Services: W & S	874 438 676	707 034 456	-945 676 280	635 796 852	634 132 651	524 785 573	-702 133 775	456 784 449	609 560 377	513 573 676	-692 101 744	431 032 309	-25 752 141
Water & Sanitation	**13 743 437 483**	**7 461 502 414**	**-2 963 627 129**	**18 241 312 769**	**9 239 832 064**	**5 404 085 640**	**-2 174 867 549**	**12 469 050 155**	**8 954 103 699**	**5 569 301 130**	**-2 185 317 918**	**12 338 086 911**	**-130 963 244**
Total	**68 768 019 687**	**29 956 059 398**	**-18 169 476 394**	**80 554 602 691**	**46 061 173 495**	**21 775 825 082**	**-13 095 128 290**	**54 741 870 286**	**44 864 800 625**	**21 816 994 727**	**-13 017 792 126**	**53 664 003 227**	**-1 077 867 060**