

REPORT TO: COUNCIL

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

QUARTERLY FINANCIAL REPORT: JUNE 2025

(LSUA1980)

ONDERWERP

KWARTAALLIKSE FINANSIËLE VERSLAG: JUNIE 2025

ISIHLOKO

INGXELO YEMALI YARHOQO NGEKOTA: EYESILIMELA 2025

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☐ **Committee name :**

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

☒ Council

4. DISCUSSION

The Municipal Finance Management Act (MFMA) requires municipalities to submit regular reports on matters related to the municipality's financial performance.

The quarterly financial report is submitted in accordance with Section 52 of the MFMA and provides an overview of the City's budget implementation status and its financial viability and sustainability.

This report presents the financial position of the abovementioned indicators as at 30 June 2025. These financial results are provisional and subject to change as a result of year-end processes.

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

Municipal Finance Management Act, 2003 (Act 56 of 2003), Section 52

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.

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

4.7. 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) The quarterly financial report for the quarter ended 30 June 2025 is submitted for information and noting only.

AANBEVELING

- a) Die kwartaallikse finansiële verslag vir die kwartaal geëindig 30 Junie 2025 word slegs ter inligting en kennisname voorgelê.

ISINDULULO

- a) INgxelo yeMali yaRhoqo ngeKota yekota ephela ngowama- 30 eyeSilimela 2025 ingeniselwa iinjongo zolwazi nokuqatshelwa kuphela.

ANNEXURES

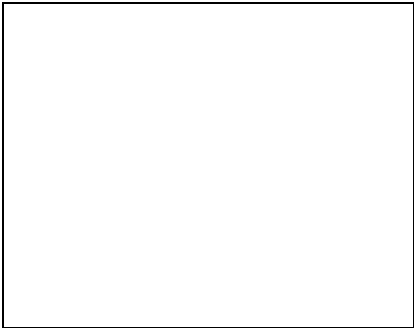
Annexure A: Quarterly Financial Report (MFMA S52) – 30 June 2025

Annexure B: 2024/25 Q4 Corporate Performance Report

Annexure C: Section 71(1)(d) – April 2025 Adjustments Budget vs Actual expenditure per vote – Capital

Annexure D: WC FMCG Non-financial Quarterly Return Form

FOR FURTHER DETAILS CONTACT

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DIRECTORATE	FINANCE	FILE REF No	CV 2261
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.

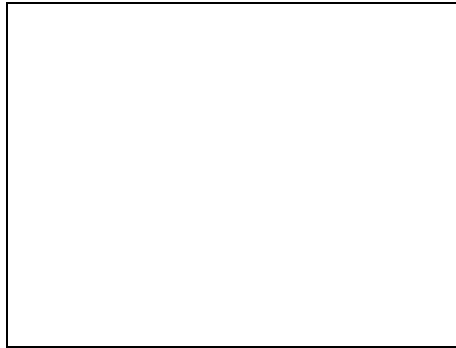
☐ NON-COMPLIANT

NAME

COMMENT:

DATE

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EXECUTIVE MAYOR

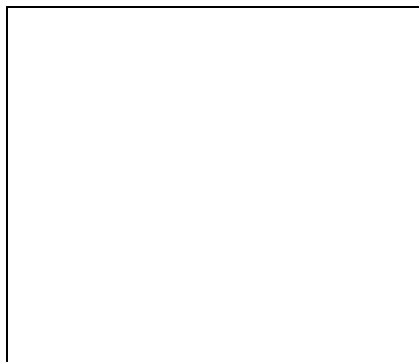
NAME

GEORDIN HILL-LEWIS

COMMENT:

DATE

SIGNATURE



Making progress possible. Together.



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

QUARTERLY FINANCIAL REPORT (MFMA S52)

**JUNE 2025 – QUARTER 4
(PROVISIONAL RESULTS)**

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EXECUTIVE SUMMARY

BACKGROUND

Section 52 of the MFMA states:

“The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality;”.

Regulation 31 of the MBRR states:

"The S52 Mayor's Report 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 Management Finance Act; and must be consistent with the monthly budget statements for September, December, March and June as applicable;...".

MAYOR'S QUARTERLY REPORT FOR THE PERIOD ENDING 30 JUNE 2025

The Mayor's Quarterly Report is prepared in compliance to Section 52 of the MFMA and sets out financial particulars in the format prescribed by the MFMA and the MBRR.

It provides a high level overview of the organisation's financial viability and sustainability.

The financial results submitted herewith are provisional and subject to change as a result of year-end processes

SUMMARY OF CONTENT

- **Key Data (Page 4 - 41)**

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

- **In Year Budget Statement Tables (Page 42 – 48)**

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

- **Table C1 (Page 42):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 43):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 44):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 45):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 46):** Capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
- **Table C6 (Page 47):** Performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 48):** Cash flow position and cash/cash equivalents.

- **In Year Budget Statement Supporting Tables (Page 49 – 109)**

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

- **Municipal Cost Containment Regulations (MCCR) (Page 111 – 121)**

KEY DATA**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)	59 767 699	59 767 699	60 401 951	634 252	60 516 897
Total Expenditure (excl. water inventory)	59 977 416	59 977 416	57 223 112	(2 754 304)	58 838 758
Surplus/(Deficit)	(209 718)	(209 718)	3 178 839	3 388 557	1 678 140

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	11 396 389	11 396 389	8 980 965	(2 415 424)	9 820 019

FINANCIAL POSITION

Working Capital	Audited Outcome 2023/24	Original Budget 2024/25	Adjusted budget 2024/25	YearTD actual
Cost coverage ratio³ Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.31:1	-	-	2.75:1
Liquidity Current Ratio (Current assets/current liabilities) ⁴	1.51	1.51	1.78	1.42
Borrowing Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	4.33%	6.35%	5.97%	5.62%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	37.28%	85.96%	85.58%	85.20%
Financial Position (R'Thousands)⁷ Total Assets	92 078 470	103 101 977	102 030 156	98 587 776
Total Liabilities	24 797 436	35 714 814	31 800 598	26 510 680
Cash Flow (R'Thousands) Cash/cash equivalents at month/year end	7 287 575	6 576 459	8 628 162	10 782 170

- **Cost coverage ratio³**

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

The ratio outcome for the period under review is 2.75 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio⁴**

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

The year-to-date ratio outcome of 1.42:1 is lower than the National Treasury norm of 1.5:1 to 2:1 (MFMA Circular 71). However, the City is still able to meet its short-term financial obligations if they fall due at any specific point. Furthermore, it is to be noted that the outcome is provisional and subject to change after finalisation of the Annual Financial Statements.

- **Capital Charges to Operating Expenditure⁵**

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

The year-to-date ratio outcome is 5.62% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 5.97% for the 2024/25 financial period. This is a result of the City's borrowing strategy.

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

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

This ratio is budgeted at 85.58% resulting from the budgeted uptake of external borrowing over the 2024/25 financial period. The ratio outcome is 85.20% for the period under review.

- **Financial Position⁷**

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

- **Cash Flow**

Cash and cash equivalents amount to R10 782 million as at 30 June 2025. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

Debtors

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

Debtors	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	463 604	79 401	1 872 771	2 415 776
Electricity	1 053 279	44 578	769 182	1 867 040
Rates	847 438	83 134	1 423 417	2 353 989
Sewerage	232 662	33 392	719 710	985 764
Refuse	112 997	18 355	461 115	592 467

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period July 2024 to June 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	97.78%	98.57%	98.57%	89.23%
Water	90.24%	92.48%	92.48%	100.08%
Sewerage	95.10%	97.02%	97.02%	102.17%
Refuse	95.56%	95.98%	95.98%	95.77%
Rates	98.15%	97.59%	97.59%	93.04%
Other	95.39%	95.66%	95.66%	196.62%

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

Overall Collection Ratio	
Period	Current year
12 Months	97.83%
6 Months	97.24%
3 Months	97.09%
Monthly	96.21%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 30 June 2025 is 97.83%.

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	19 422 172	18 110 047
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.8%	30.2%	29.5%	27.6%
Total Cost of Overtime (R'Thousands)	1 152 562	1 005 227	1 079 043	936 900

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 *Councillor and staff benefits* on page 98.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2024	Original Budget 2024/25	June 2025
Filled posts - Permanent	28 787	28 596	28 817
Filled posts - Temporary	1 621	2 263	1 728
Vacant posts - Permanent	3 660	3 553	3 657
	34 068	34 412	34 202

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

The City had 3657 vacancies as at 30 June 2025; 7038 positions were filled (2211 internal, 961 external, 1578 rehire, 2288 EPWP) with 2245 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required.

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

Directorate	Staff Establishment 31 May 2025			Staff Movement for period 01 to 30 June 2025								Staff Establishment 30 June 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 312 219 275	4.34%	1	1	1	0	3	1	0	1	369	R 311 478 031	4.07%	The vacancy rate has decreased from 4.34% to 4.07%. For the month under review, three appointments were confirmed. A further five appointments are anticipated for July/August 2025.
Community Services & Health	5641	R 2 628 343 291	7.85%	21	6	25	0	52	13	36	49	5642	R 2 627 123 088	4.40%	The vacancy rate decreased from 7.85% at the end of May to 4.4% at the end of June. This is below the Corporate target vacancy rate of 10%. The Directorate received 49 terminations and made 52 appointments for June 2025. The Directorate has 543 vacancies of which 295 are in various stages of filling. The staff establishment increased by one position for the period under review. 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.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Directorate	Staff Establishment 31 May 2025			Staff Movement for period 01 to 30 June 2025								Staff Establishment 30 June 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	2683	R 1 767 419 188	6.19%	16	10	4	0	30	4	8	12	2689	R 1 767 367 213	5.02%	Corporate Services has been actively monitoring vacancies at its bi-weekly sessions and is actively implementing and mitigating challenges from these discussions. The Directorate has a vacancy rate of 5.02% - a slight decrease from 6.19%. Corporate Services will continue the collaborative effort being made by all parties to drive down the vacancy rate to achieve the stretch vacancy rate target of 5%. Corporate Services prioritises vacancies older than 12 months to be filled/abolished if not needed by departments. There are eight posts currently older than 24 months, which are being actively monitored.
Economic Growth	391	R 311 228 733	9.46%	2	2	0	0	4	0	0	0	392	R 312 369 780	6.89%	The Directorate's vacancy rate decreased from 9.46% to 6.89%. The Directorate currently has 53 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.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Directorate	Staff Establishment 31 May 2025			Staff Movement for period 01 to 30 June 2025								Staff Establishment 30 June 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	2796	R 1 484 235 506	7.15%	14	3	0	0	17	3	4	7	2795	R 1 483 857 256	5.47%	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.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Directorate	Staff Establishment 31 May 2025			Staff Movement for period 01 to 30 June 2025								Staff Establishment 30 June 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Finance	1845	R 1 074 929 603	2.33%	9	10	5	0	24	0	3	3	1846	R 1 075 920 571	2.17%	Most of the Directorate's vacancies are consequential vacancies that are created due to internal promotions. Bulk interviews and a pool of alternative appointments are the options to assist with rapid filling of vacancies.
Future Planning & Resilience	377	R 379 918 722	3.45%	3	2	0	0	5	1	-1	0	378	R 381 457 398	4.23%	The vacancy rate has increased from 3.45% to 4.23% due to consequential vacancies and resignations. During June 2025, the Directorate made a number of appointments. A further five appointments are anticipated for July to September 2025.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Directorate	Staff Establishment 31 May 2025			Staff Movement for period 01 to 30 June 2025								Staff Establishment 30 June 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	954	R 525 874 433	5.03%	5	0	1	0	6	2	2	4	958	R 527 436 132	6.47%	The challenges in filling posts include: recruitment capacity - 2/3 resources operating; limited skills in market at manager/head level; and limited suitably qualified internal candidates. There is focussed attention on positions older than 24 months through headhunting, shortlist reviews and LinkedIn leads. In order to shorten the turnaround time, vacancies are being filled by means of grouping bulk positions and using adverts and applications received (Bulk posts) in other directorates. For individual posts (not Bulk), line to do assessments before adverts close. All job descriptions, which require amendments prior to advertisement, must be updated within one month. Bi-weekly R&S engagements are held to discuss strategy to fill and progress to fast track. Commencement of R&S process occurs prior to date of retirement to prevent delays in filling vacancies.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Directorate	Staff Establishment 31 May 2025			Staff Movement for period 01 to 30 June 2025								Staff Establishment 30 June 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	6894	R 2 916 900 014	4.38%	24	5	88	0	117	17	147	164	6956	R 2 933 275 069	7.25%	Safety & Security's Executive Director (ED) has issued a directive that a vacancy rate of 1% must be maintained and all efforts, in conjunction with Corporate and HRBP office, must be made 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 was approved by the City Manager and applies to the Safety & Security Directorate only. This is referred to as the Restrictive Competitive Advancement Process (Referred to as RECAP). The ED has directed that all new vacancies up to level T13 be filled using the RECAP method. There are currently 82 positions being filled via the RECAP process that will significantly reduce the vacancy rate especially consequential vacancies, which is in excess of 60%.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Directorate	Staff Establishment 31 May 2025			Staff Movement for period 01 to 30 June 2025								Staff Establishment 30 June 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Spatial Planning & Environment	1052	R 764 893 435	7.13%	3	4	1	0	8	2	3	5	1054	R 766 425 965	7.21%	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 1 011 046 249	5.70%	11	4	6	0	21	2	12	14	2087	R 1 009 797 443	4.94%	Urban Mobility Directorate aims to reduce vacancy ratio below 5% and for the month under review the vacancy ratio was 4.94%. The two HR Business Partners work very closely with Corporate HR, Recruitment and Selection. The Directorate's Support Service Manager constantly follows-up on outstanding matters regarding vacancies. Many vacant positions are filled with internal staff, which results in consequential vacancies. The Directorate regularly reviews all vacancies older than 12 months. These vacancies will be prioritised for filling/abolish to create new positions in areas where additional positions are required.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Directorate	Staff Establishment 31 May 2025			Staff Movement for period 01 to 30 June 2025								Staff Establishment 30 June 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	3709	R 1 262 984 340	7.12%	27	10	7	0	44	3	12	15	3709	R 1 266 518 103	5.96%	The Bulk R&S project was concluded at the end of June 2025. Eighty-nine appointments have been concluded with start dates in July/August 2025. This led to a decline in the vacancy rate. Forty-two vacancies are currently at the NoA stage and will move to contract stage in July 2025. Focus will be on professional and managerial vacancies in July/August 2025.
Water & Sanitation	5328	R 2 408 101 544	6.42%	52	11	3	0	66	6	16	22	5327	R 2 405 761 331	7.06%	The moratorium on filling vacant positions will be systematically lifted to ensure that the R&S team is not overwhelmed by an influx of HR300s. Attention is currently being given to the bulk recruitment processes and the most critical positions identified by each branch. In addition, monthly engagements are held between the Corporate R&S team and individual departments to determine the prioritisation of critical posts for the upcoming month. 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	34126	R 16 848 094 334	6.06%	188	68	141	0	397	54	242	296	34202	R 16 868 787 379	5.78%	

The table below shows the number of 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	223	150	139	28	3	0	0	543
Corporate Services	34	52	66	50	12	0	0	214
Economic Growth	6	7	24	13	2	1	0	53
Energy	103	51	106	42	8	0	0	310
Finance	24	20	18	10	1	0	0	73
Future Planning & Resilience	1	0	6	15	2	0	0	24
Human Settlements	39	20	28	30	3	0	0	120
Office of the City Manager	6	1	9	3	3	1	0	23
Safety And Security	97	438	189	23	4	1	0	752
Spatial Planning And Environment	20	20	53	25	2	2	0	122
Urban Mobility	68	50	20	23	2	2	0	165
Urban Waste Management	157	102	59	22	2	2	0	344
Water & Sanitation	470	244	139	54	7	0	0	914
Total	1248	1155	856	338	51	9	0	3657

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	283	163	72	25	543	17.9%
Corporate Services	144	37	25	8	214	15.4%
Economic Growth	34	10	8	1	53	17.0%
Energy	165	73	57	15	310	23.2%
Finance	63	9	1	0	73	1.4%
Future Planning & Resilience	18	6	0	0	24	0.0%
Human Settlements	78	17	23	2	120	20.8%
Office of the City Manager	15	6	2	0	23	8.7%
Safety & Security	396	219	116	21	752	18.2%
Spatial Planning & Environment	67	26	18	11	122	23.8%
Urban Mobility	106	37	18	4	165	13.3%
Urban Waste management	202	55	42	45	344	25.3%
Water & Sanitation	340	173	351	50	914	43.9%
Grand Total	1 911	831	733	182	3 657	25.0%

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

Description	Original Budget 2024/25	Adjusted Budget 2024/25	YearTD budget 2024/25	YearTD actual 2024/25	YTD variance	Full Year Forecast
R'Thousands						
Total Revenue (excl. capital transfers and contributions, and water inventory)	58 549 911	59 767 699	59 767 699	60 401 951	634 252	60 516 897
Total Expenditure (excl. water inventory)	58 948 534	59 977 416	59 977 416	57 223 112	(2 754 304)	58 838 758
Surplus/(Deficit)	(398 624)	(209 718)	(209 718)	3 178 839	3 388 557	1 678 140

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	22 449 746	22 043 278	406 468	1.8%	22 449 747
Service charges - Water	4 999 113	5 098 397	5 156 179	5 098 397	57 782	1.1%	5 156 238
Service charges - Waste Water Management	2 547 558	2 587 547	2 621 399	2 587 547	33 852	1.3%	2 621 399
Service charges - Waste management	1 516 500	1 549 837	1 474 838	1 549 837	(74 999)	-4.8%	1 585 190
Sale of Goods and Rendering of Services	677 442	663 294	744 163	663 294	80 869	12.2%	691 957
Agency services	295 891	295 891	287 085	295 891	(8 806)	-3.0%	292 339
Interest	–	–	–	–	–	–	–
Interest earned from Receivables	317 698	324 270	362 159	324 270	37 888	11.7%	360 128
Interest from Current and Non Current Assets	1 071 910	1 071 612	1 513 782	1 071 612	442 170	41.3%	1 071 612
Dividends	–	–	–	–	–	–	–
Rental from Fixed Assets	461 984	476 123	490 669	476 123	14 546	3.1%	510 609
Licence and permits	196	196	1 451	196	1 254	639.2%	34 496
Operational Revenue	423 647	437 255	456 571	437 255	19 316	4.4%	386 513
Non-Exchange Revenue							
Property rates	12 712 797	12 712 797	12 730 539	12 712 797	17 742	0.1%	12 712 797
Surcharges and Taxes	429 894	431 181	440 476	431 181	9 294	2.2%	440 476
Fines, penalties and forfeits	1 888 192	1 916 612	2 149 287	1 916 612	232 674	12.1%	2 145 605
Licence and permits	56 610	48 135	46 482	48 135	(1 653)	-3.4%	14 613
Transfers and subsidies - Operational	6 919 169	7 069 217	6 381 635	7 069 217	(687 581)	-9.7%	6 942 009
Interest	94 426	94 426	145 735	94 426	51 310	54.3%	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	45 924	198 080	(152 156)	-76.8%	257 179
Other Gains	5 393 297	5 461 056	4 739 120	5 461 056	(721 936)	-13.2%	5 461 072
Total Revenue (excluding capital transfers and contributions)	63 943 208	65 228 755	64 986 789	65 228 755	(241 966)	-0.4%	65 977 954

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

- Service charges - Electricity (R406,5 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 (R442,2 million over)**

The variance mainly reflects on the following items:

- Interest Received - Allocation to Donors, due to:
 - Higher than anticipated interest rates resulting in more interest earned on unspent conditional funds; and
 - Delays in processing actual salary cost journals of IRT Phase 2A staff to the interest account.
- Interest Received: Short Term and Call fixed deposits, due to higher than planned interest rates on external investments as a result of higher cash balances as well as more favourable interest rates.

- **Fines, penalties and forfeits (R232,7 million over)**

The variance reflects mainly on the following items:

- Fines - Traffic Fine Accruals and Traffic Fine Income, due to:
 - Stricter controls and heightened visibility of traffic enforcement officers leading to more traffic fines being issued for the year-to-date; and
 - The availability of resources such as the Traffic Roadshow, which further encouraged traffic fine payments.
- Vehicle Impoundment Fees, due to an increase in traffic operations, which led to more vehicles being impounded.

- **Transfers and subsidies – Operational (R687,6 million under)**

The variance reflects mainly against the following items:

- Grant and Subsidies - National (Conditional) within the following directorates:
 - Future Planning & Resilience, due to slower than planned progress of operating projects funded from the Programme and Project Preparation Support Grant (PPPSG) as well as unfinalised year-end processes;
 - Urban Mobility, due to slower than planned progress on the following projects: Business Planning, Industry Transition, Automated Fare Collection (AFC), Advanced Public Transport Management System (APTMS), Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP); and
 - Human Settlements, due to the turnaround time taken to fill grant-funded vacancies within the Informal Settlements Department.
- Grants and subsidies: National (Unconditional) within the Finance Directorate, as a result of the VAT claw back on various USDG projects.
- Grants and Subsidies - Provincial Conditional within the following directorates:
 - Human Settlements mainly as a result of:
 - i) Outstanding invoices on a number of projects;
 - ii) Delays with the appointment of the contractors on the Maroela Housing Project;
 - iii) Commencement of the Imizamo Yethu and IDA Project pending approval from the Western Cape Government (WCG);
 - iv) Electrification to be completed on the Freedom Park, Ottery IDA Project before construction can continue;
 - v) Dido Valley, due to construction delays experiences as a result of inclement weather; and
 - vi) Atlantis, Kanonkop Phase 2, where appointment of the Professional Service Provider (PSP) was cancelled.
 - Safety & Security, due to delays in the processing of recoveries for revenue to be recognised for the Law Enforcement Advancement Plan (LEAP) project for the year-to-date.

- Grants and Subsidies: PCDR (Conditional) within the following directorates:
 - Water & Sanitation, as a result of initial delays in the finalisation and approval of work packages for the Kreditanstalt für Wiederaufbau (KfW) project. Although this issue has been resolved minimal training interventions were implemented in the year and will be carried over to 2025/26. In addition, the delay in the appointment of the project manager for the Bill Gates Community Facilitation Project further contributed to the variance. Savings will be realised.
 - Urban Mobility, where less hours were claimed by consultants for professional services: Integrated transport planning on Tender 249C/2020/21.
- **Gains on disposal of Assets (R152,2 million under)**

The variance is due to transactions not yet captured within the Economic Growth Directorate. Proceeds on sale of assets will be processed as part of the financial year-end processes.
- **Other Gains (R721,9 million under)**

The variance reflects mainly on Inventory Consumed for Gains Water, Price Adj B/Water and Price Adj R/Water, due to outstanding accounts from the National Department of Water and Sanitation.

Reasons for variances on revenue by source can be found in *Material variance explanations for revenue by source and by vote* on page 49.

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	19 233 004	17 924 214	19 233 004	(1 308 790)	-6.8%	18 543 777
Remuneration of councillors	200 324	189 168	185 833	189 168	(3 335)	-1.8%	188 408
Bulk purchases - electricity	15 472 230	15 974 700	16 333 033	15 974 700	358 333	2.2%	16 273 923
Inventory consumed	7 077 642	7 145 970	6 163 725	7 145 970	(982 244)	-13.7%	6 969 439
Debt impairment	2 856 164	2 823 023	576 785	2 823 023	(2 246 237)	-79.6%	2 526 048
Depreciation and amortisation	3 807 670	3 804 737	3 753 730	3 804 737	(51 007)	-1.3%	3 774 525
Interest	1 214 301	1 087 742	803 494	1 087 742	(284 248)	-26.1%	1 087 515
Contracted services	9 767 036	10 408 815	9 483 465	10 408 815	(925 349)	-8.9%	10 016 226
Transfers and subsidies	360 208	411 546	376 619	411 546	(34 927)	-8.5%	389 976
Irrecoverable debts written off	188 242	242 138	2 488 241	242 138	2 246 102	927.6%	539 112
Operational costs	3 520 240	3 667 516	3 410 151	3 667 516	(257 365)	-7.0%	3 539 648
Losses on Disposal of Assets	2 244	2 644	15 077	2 644	12 433	470.2%	3 922
Other Losses	563 908	447 470	293 582	447 470	(153 888)	-34.4%	447 295
Total Expenditure	64 341 831	65 438 472	61 807 950	65 438 472	(3 630 523)	-5.5%	64 299 814

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 (R1,3 billion under)**

The variance is mainly due to:

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

- Bulk purchases – electricity (R358,3 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. Current period budget provisions are based on historical trends.

- Inventory consumed (R982,2 million under)**

The variance is mainly on:

- Bulk Water, Reticulation Water, Reticulation Unmetered, and Reticulation Informal, due to outstanding accounts from the National Department of Water & Sanitation. Expenditure is anticipated to increase during finalisation of year-end processes.
- Chemicals, due to a decrease in volumes drawn and treated at Water Treatment Plants where high level of expensive chemicals are required.
- Pharmaceutical Supplies, G&D Pharmaceutical Supplies, and G&D Vaccines, due to outstanding invoices and lower than expected unit prices charged by the service provider.
- R&M Mat General & Consumables, due to outstanding invoices for June 2025.

- Fuel (Petrol, Diesel and Fuel Oil), as a result of a decrease in diesel usage for generators, due to fewer instances of load-shedding.

- **Debt impairment (R2,2 billion 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 and water & sanitation.

- **Interest (R284,2 million under)**

The variance is due to higher than budgeted cash and cash equivalents and the drawdown of loans, which has been delayed as informed by the City's financing strategy. The latter has resulted in significant savings on external interest payable.

- **Contracted Services (R925,3 million under)**

The variance reflects mainly on the following categories:

- Advisory Services - Project Management, due to:
 - Invoices for work completed by 30 June 2025 in the process of being vetted by project managers in order to be GRN'd by the year-end cut-off date; and
 - Delays in the awarding of tenders relating to the Athlone Power Station Decommissioning Project.
- Advisory Services - Research & Advisory, due to delays in procurement of various services in respect of the Mayoral Priority Programme.
- G&D Lab Services - Medical and R&M Gardening Service, due to delays in confirmation and processing of GRNs.
- R&M Maintenance of Equipment, due to:
 - Fewer breakdowns and reduced service requirements during the period; and
 - Outstanding invoices for June 2025.
- Transportation Services: People, due to delays in processing invoices. The Public Transport Department was waiting for a virement to settle and reduce commitments to ensure sufficient budget is available for payment to the Vehicle Operating Company for June 2025.
- Security Services: Municipal Facilities, due to delays in processing invoices that are still being vetted for payment.
- Alien Vegetation Control, due to misalignment between actuals and budget provisions on the Mayors Priority Programme: Dredging at Zeekoevlei.
- Administrative and Support Staff, as a result of a number of support staff obtaining permanent positions.
- Litter Picking and Street Cleaning, 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.
- Sewerage Services, due to outstanding invoices that must still be received and processed for payment.

- **Irrecoverable debts written off (R2,2 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 (R257,4 million under)**

The variance reflects mainly on the following categories:

- Hire of LDV, P/Van, Bus, Special Vehicle, due to fewer than anticipated vehicles required to date as City-procured vehicles became available sooner than initially anticipated.
- R&M Hire of LDV, P/Van, Bus, Special Vehicle, where the hiring of fleet required was lower than anticipated.
- Uniform and Protective Clothing, due to fewer uniforms being issued as a result of delays pertaining to the approval of the extension of the uniform tender.
- Electricity, due to fluctuations in electricity usage and outstanding invoices from Eskom.
- Specialised Information Technology Services, due to the change in assumptions on the CAR programme. The January 2025 adjustments budget was based on the assumption that SAP would be a cloud subscription model, however a request for information to the market indicated that SAP should be an on-premise (capital) solution, resulting in a decrease in the operating contractor cost requirement.
- Premiums: Unicity Insurance Program, due to insurance claims, which are unpredictable in nature resulting in the year-to-date budget not being aligned to the actuals to date.

- **Other Losses (R153,9 million under)**

The variance reflects on Inventory Consumed: Real: Leakage Reticulation/Water, as a result of losses being lower than the budgeted volumes in the inventory system.

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	4 371 559	4 661 164	(289 605)	-6.2%	4 434 714
Vote 2 - Corporate Services	4 115 188	4 033 604	3 860 144	4 033 604	(173 461)	-4.3%	4 033 604
Vote 3 - Economic Growth	719 081	751 930	698 678	751 930	(53 253)	-7.1%	751 930
Vote 4 - Energy	18 964 276	19 492 087	19 550 529	19 492 087	58 442	0.3%	19 558 321
Vote 5 - Finance	3 927 081	4 017 436	3 496 009	4 017 436	(521 427)	-13.0%	4 017 436
Vote 6 - Future Planning & Resilience	573 300	605 568	554 125	605 568	(51 442)	-8.5%	605 568
Vote 7 - Human Settlements	1 667 896	1 747 214	1 633 657	1 747 214	(113 557)	-6.5%	1 747 214
Vote 8 - Office of the City Manager	487 886	538 852	507 204	538 852	(31 648)	-5.9%	538 852
Vote 9 - Safety & Security	6 214 301	6 169 483	5 813 771	6 169 483	(355 712)	-5.8%	5 807 987
Vote 10 - Spatial Planning & Environment	1 681 414	1 670 903	1 576 646	1 670 903	(94 257)	-5.6%	1 552 393
Vote 11 - Urban Mobility	4 284 748	4 561 846	4 190 446	4 561 846	(371 400)	-8.1%	4 561 846
Vote 12 - Urban Waste Management	3 764 616	3 779 236	3 616 307	3 779 236	(162 929)	-4.3%	3 615 265
Vote 13 - Water & Sanitation	13 160 998	13 409 149	11 938 874	13 409 149	(1 470 275)	-11.0%	13 074 684
Total Expenditure by Vote	64 341 831	65 438 472	61 807 950	65 438 472	(3 630 523)	-5.5%	64 299 814

Reasons for under expenditure per vote (directorate)

Details on under expenditure by vote can be found in *Material variance explanations for operating expenditure by vote and by type* on page 63.

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.

- **Energy (R58,4 million over)**

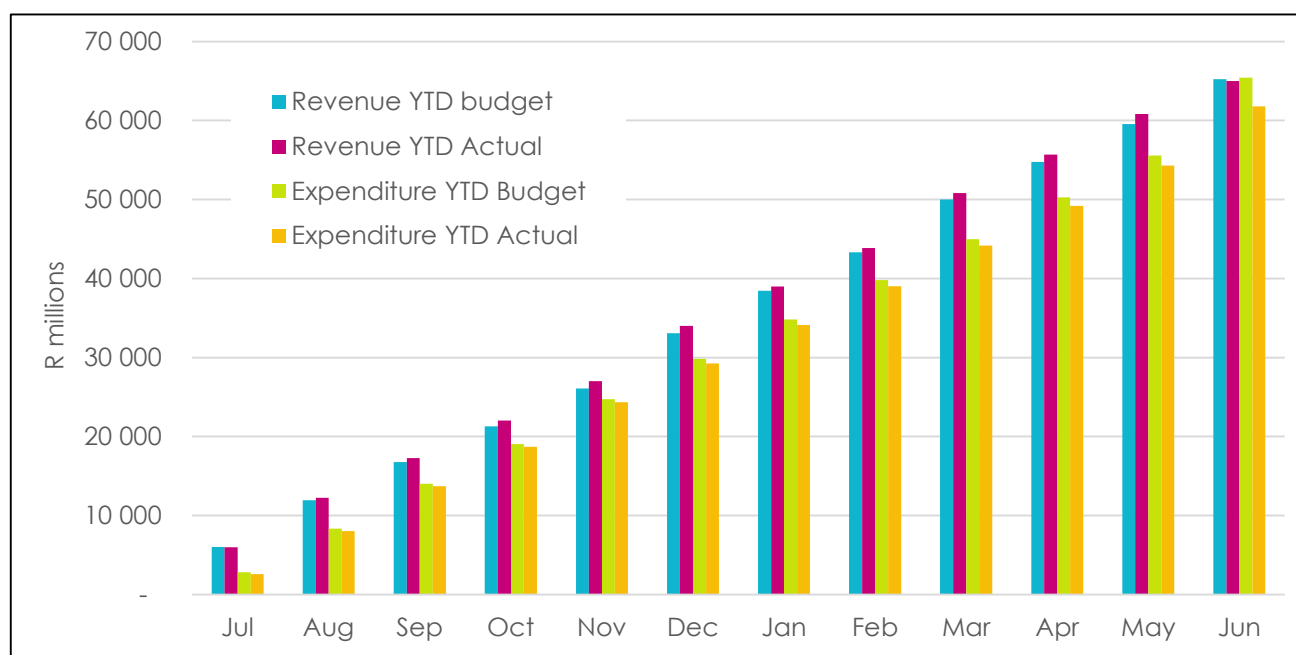
Over expenditure reflects on the following items:

- 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 - R&M Contracted Services Building, due to increased building maintenance requirements stemming from the outcome of structural inspections currently being performed.

Details on variances for expenditure by vote and type can be found in *Material variance explanations for operating expenditure by vote and by type* on page 63.

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	11 396 389	8 980 965	11 396 389	(2 415 424)	-21.2%	9 820 019
Funded by:							
National Government	3 395 118	3 034 634	2 345 066	3 034 634	(689 568)	-22.7%	2 636 505
Provincial Government	23 549	20 810	14 303	20 810	(6 507)	-31.3%	14 310
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	133 385	102 799	59 778	102 799	(43 021)	-41.8%	67 633
Transfers recognised - capital	3 552 052	3 158 243	2 419 147	3 158 243	(739 096)	-23.4%	2 718 447
Borrowing	7 279 730	7 050 578	5 590 700	7 050 578	(1 459 879)	-20.7%	6 079 671
Internally generated funds	1 188 851	1 187 568	971 119	1 187 568	(216 449)	-18.2%	1 021 901
Total Capital Funding	12 020 633	11 396 389	8 980 965	11 396 389	(2 415 424)	-21.2%	9 820 019

The summary statement of capital budget performance indicates actual capital expenditure of R8 981 million or 78.81% of the current budget.

The year-to-date spend represents 79.65% (R6 562 million) on internally-funded projects and 76.60% (R2 419 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	288 945	347 776	(58 831)	-16.9%	325 089
Vote 2 - Corporate Services	642 157	436 312	436 614	387 031	436 614	(49 583)	-11.4%	428 886
Vote 3 - Economic Growth	77 007	111 730	127 449	78 836	127 449	(48 613)	-38.1%	115 404
Vote 4 - Energy	1 109 601	1 233 595	1 218 502	1 074 952	1 218 502	(143 550)	-11.8%	1 135 500
Vote 5 - Finance	64 131	70 627	77 873	71 862	77 873	(6 011)	-7.7%	77 198
Vote 6 - Future Planning & Resilience	19 973	17 909	26 405	25 034	26 405	(1 371)	-5.2%	25 217
Vote 7 - Human Settlements	959 185	982 278	1 094 530	981 615	1 094 530	(112 915)	-10.3%	1 051 666
Vote 8 - Office of the City Manager	6 322	3 196	6 211	5 850	6 211	(361)	-5.8%	6 143
Vote 9 - Safety & Security	444 375	483 669	472 532	455 219	472 532	(17 313)	-3.7%	471 252
Vote 10 - Spatial Planning & Environment	252 541	390 286	301 989	235 256	301 989	(66 733)	-22.1%	284 421
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 156 762	1 439 244	2 156 762	(717 518)	-33.3%	1 662 919
Vote 12 - Urban Waste Management	592 417	300 619	416 696	380 648	416 696	(36 048)	-8.7%	390 976
Vote 13 - Water & Sanitation	3 315 859	5 093 382	4 713 051	3 556 473	4 713 051	(1 156 578)	-24.5%	3 845 349
Total Capital Expenditure	9 404 356	12 020 633	11 396 389	8 980 965	11 396 389	(2 415 424)	-21.2%	9 820 019

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

- **Energy Directorate (R143,6 million under)**

The negative variance is mainly due to:

- Outstanding invoices on the following projects:
 - Ground Mounted PV;
 - Hout Bay LV Depot;
 - Office Renovation at HV, Ndabeni; and
 - MV Infrastructure Refurbishment: South Area S FY25.
- Expired Land Use Management approval as well as outstanding approval of building plans for the Noordhoek LV Depot resulting in delays of more than 12 months.

93% spend is forecasted for the projects currently on the budget.

- **Human Settlements Directorate (R112,9 million under)**

The primary contributing factors to the negative variance are invoices that are at various stages of processing, and certain projects that could not be completed in 2024/25, due to community unrest, extortion, and procurement change-over before the mid-year resulting in delays in implementation.

96% spend is forecasted for the projects currently on the budget.

- **Urban Mobility Directorate (R717,5 million under)**

The negative variance mainly reflects on the following projects:

- IRT: Fare Collection, due to delays in finalising the specifications, which have impacted the procurement process.
- Road Rehabilitation: Jakes Gerwel F/Conradie-Viking, where the delayed start has resulted in a projected underspend in 2024/25.
- Rehabilitation: Jakes Gerwel: Wltvrdrn Bridge-Highlands, where prolonged stakeholder engagement delayed commencement of construction.
- IRT Ph2A: Trunk-E6-AZ Berm Stock-Mitchells plain, due to extortion issues, the relocation of existing services, and other technical aspects as well as inclement weather.
- IRT Ph2A: W1-Roadway-Imam Haron/Chichester, where contract finalisation took longer than anticipated resulting in the contractor being on site later than anticipated.
- IRT Ph2A: W2-Roadway-Turfhall Road, due to continued electrical and fibre service clashes experienced.
- IRT Phase 2A: Project Management, where R175 million is to be returned to National Treasury in order to align with DoRA gazetted allocation.

77% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R1,2 billion under)**

The variance is predominantly due to:

- Unutilised contingencies on construction projects of approximately R766 million.
- A number of projects where invoices are being processed for work done up to 30 June 2025.
- A legal dispute on the Bayside Canal Upgrade project (R46 million).
- Cost of work packages for the water and sewer network projects that came in lower than anticipated.
- Delays on the Lourens River Flood Alleviation Project, due to challenging site conditions, and inclement weather conditions.

82% 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 *Material variance explanations for capital expenditure by vote* on page 81.

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

- **Urban Mobility (R493,8 million)**

Unforeseen/unavoidable delays in the rollout of various high value projects, largely due to the impact of the “Construction Mafia”, which delayed construction progress on site and 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 are dependent.

- **Water & Sanitation (R867,7 million)**

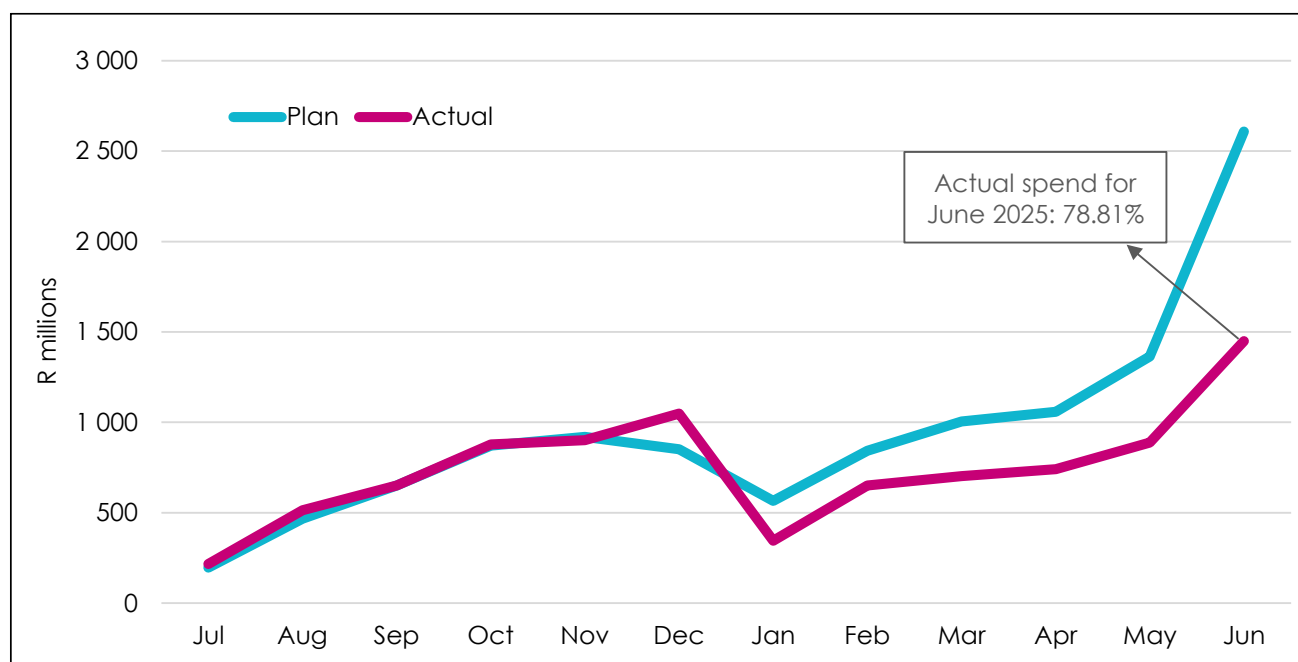
The variance is predominantly due to contingencies of approximately R766 million provided for in the budget. The remaining difference is mainly attributed to the following projects/programmes:

- Bayside Canal Upgrade Project, where there is a legal dispute that is under consideration;
- Water and Sewer Network projects, where the cost of work packages came in lower than anticipated; and
- River Flood Alleviation Project, where delays were experienced due to challenging site conditions and inclement weather conditions.

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

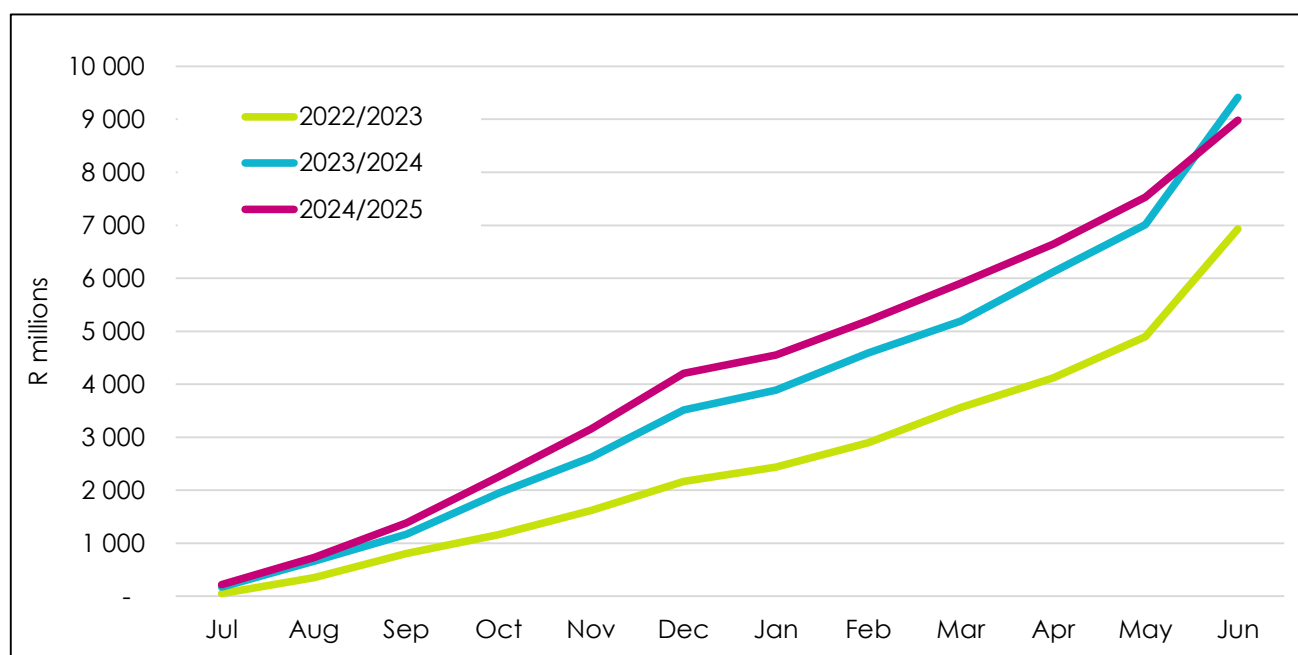
Monthly capital expenditure

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

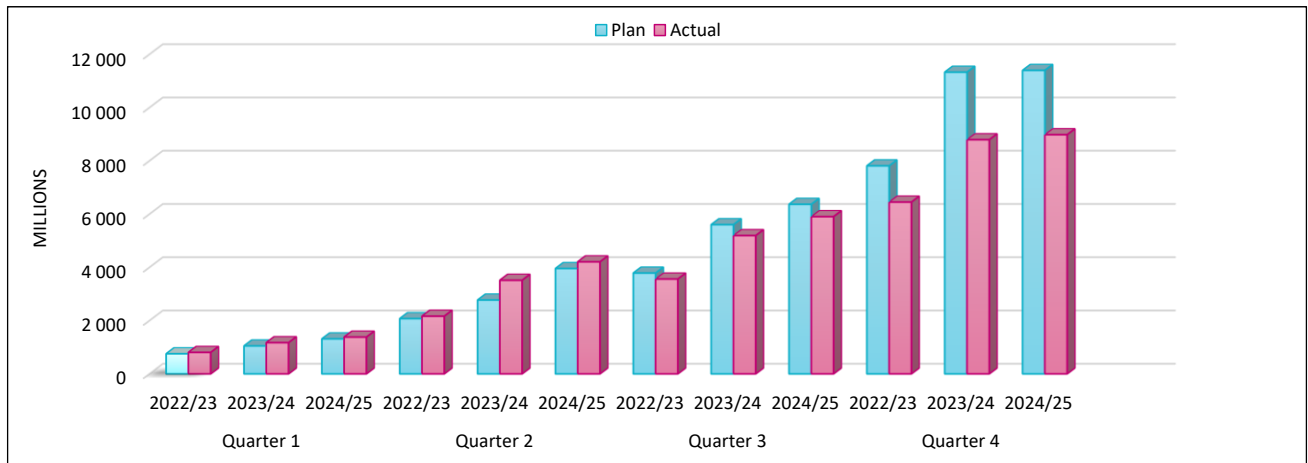


Capital expenditure trend over the current- and past two years

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



The capital expenditure quarterly trend for the 2022/23, 2023/24 and 2024/25 financial years is graphically illustrated below.



Status of major capital programmes/projects

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Potsdam WWTW - Extension	1 530 354 452	1 530 354 452	1 067 210 093	-463 144 359	1 098 824 737	All work planned for 2024/25 has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
IRT Phase 2 A	1 207 564 293	1 207 564 293	800 032 025	-407 532 268	903 761 581	The programme has experienced continued electrical and fibre service clashes. The variance is due to outstanding invoices for the reporting period, which the project manager is following up on. An application will be made to National Treasury to apply for a roll-over of the balance of funds.
Replace & Upgrade Sewer Network	352 811 674	352 811 674	289 020 708	-63 790 966	312 724 603	Most of the work planned for 2024/25 has been completed. The invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project and will be rolled-over in the August 2025 adjustments budget in order to continue with project implementation.
Replace & Upgrade Water Network	222 910 490	222 910 490	156 261 684	-66 648 806	195 401 963	Most of the work planned for 2024/25 has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project and will be rolled-over in the August 2025 adjustments budget in order to continue with project implementation.
Plant & Vehicles: Replacement	215 532 087	215 532 087	209 690 501	-5 841 586	214 544 751	The landfill compactor was delivered and GRNed by 30 June 2025. However, the Contract Price Adjustment (CPA) approval is still pending. Savings will be realised.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
System Equipment Replacement	209 920 000	209 920 000	202 736 305	-7 183 695	206 340 447	The project has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. Minor savings to be realised.
Cape Flats Aquifer Recharge	190 089 370	190 089 370	136 247 022	-53 842 348	136 463 798	All work planned for 2024/25 has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project and will be rolled-over in the August 2025 adjustments budget in order to continue with project implementation.
Cape Flats Rehabilitation	184 594 397	184 594 397	166 220 610	-18 373 787	167 320 799	Majority of the work packages are completed. One work package could not be completed as it was initially placed on hold to resolve the alignment of grant funding; this has since been resolved. Due to limited time, the balance of funds will be rolled-over in the August 2025 adjustments budget.
Ground Mounted PV	184 109 170	184 109 170	143 408 283	-40 700 887	172 185 309	The project has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. Minor savings to be realised.
Fleet & Plant: Replacement	182 453 826	182 453 826	182 294 616	-159 210	182 294 618	Project has been completed with savings realised.
Property Acq: Joint Policing Centre	160 875 451	160 875 451	160 875 451	-1	160 875 451	Project has been completed.
Repl & Upgr Sewerage Pump Stations	158 730 583	158 730 583	139 557 837	-19 172 746	156 111 233	Some items were delivered, however, the balance could not be delivered due to supplier constraints. The funding will be rolled-over in the August 2025 adjustments budget.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Bulk Retic Sewers in Milnerton Rehab	151 989 669	151 989 669	115 410 391	-36 579 278	121 300 000	All work planned for 2024/25 has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project and will be rolled-over in the August 2025 adjustments budget in order to continue with project implementation.
Cape Flats Aquifer: Hanover Park & Philip	148 438 012	148 438 012	125 987 250	-22 450 762	130 349 494	All work planned for 2024/25 has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project and will be rolled-over in the August 2025 adjustments budget in order to continue with project implementation.
Vehicles, Plant Equip: Additional	122 980 200	122 980 200	122 958 870	-21 330	122 980 200	Items were delivered, however, the invoice was received after month-end and is in the process of being vetted for payment by 11 July 2025. Savings will be realised.
Land Acquisition (Housing)	121 904 562	121 904 562	119 461 833	-2 442 729	119 461 833	Project has been completed with savings realised.
Athlone WWTW-Capacity Extension	120 966 761	120 966 761	92 775 960	-28 190 801	99 028 517	All work planned for 2024/25 has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
Sir Lowry's Pass River Upgrade	116 762 512	116 762 512	98 165 359	-18 597 153	98 470 177	The project has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
Informal Settlements Routine Upgrades	111 625 438	111 625 438	96 071 659	-15 553 779	111 625 438	Awaiting final invoice, which will be vetted and processed for payment by 11 July 2025. The project manager is following up on the outstanding invoice.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Bulk Water Infrastructure Replacement	106 000 000	106 000 000	81 401 743	-24 598 257	101 563 862	All work planned for 2024/25 has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
Gordon's Bay Sewer Rising Main	103 550 608	103 550 608	66 620 013	-36 930 595	81 232 620	Construction commenced in March 2024, however, progress has been delayed due to inclement weather, hard rock excavation at the pump station, and a congestive pipeline route with an excessive amount of existing services. The balance of funds represents contingencies, which is currently soft-locked against the project and will be rolled-over in the August 2025 adjustments budget in order to continue with project implementation.
Asset Upgrade - Routine Prog - Central	93 668 969	93 668 969	77 387 393	-16 281 576	82 770 324	Project has been completed with savings realised.
Kanonkop (Atlantis Ext 12) Housing Proje	88 455 106	88 455 106	88 149 021	-306 085	89 826 448	The final invoice came in higher than anticipated. Additional funding is, therefore, required and a virement of funds application will be processed.
Metering Replacement	87 000 000	87 000 000	86 454 148	-545 852	86 454 148	Project has been completed with savings realised.
Asset Upgrade - Routine Prog - South	86 734 742	86 734 742	77 911 076	-8 823 666	85 856 573	The project has been completed. Invoices were received after month-end and are in the process of being vetted for payment by 11 July 2025. Minor savings to be realised.
	6 260 022 372	6 260 022 372	4 902 309 850	-1 357 712 522	5 237 768 923	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R10 782 million for the month under review. This position is mainly due to the levels of cash realised in the 2023/24 financial year.

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

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

Item	Previous Month R Thousand	Current Month R Thousand
Closing Cash and Investment Balance	19 662 839	18 459 588
Total Commitments	7 664 764	6 952 001
Unspent Conditional Grants	2 667 636	1 978 750
Housing Development	311 395	313 605
MTAB	24 855	24 855
Trust Funds	1 205	1 205
Insurance reserves	509 821	509 821
CRR / Revenue	4 149 852	4 123 765
Other contractual commitments	-	-
Uncommitted Funds	11 998 075	11 507 587
Closing Cash and Investment Balance	19 662 839	18 459 588
Non Current Investments	378 690	378 481
Current Investments	7 298 728	7 298 937
Cash and Cash Equivalents as per Cash flow statement (Table C7)	11 985 421	10 782 170

Details on the cash flow can be found in *Cash Flow* on page 48.

The City's investment portfolio breakdown can be found in *Investment portfolio* on page 92.

The monthly actual and targets can be found in *Actual and revised targets for cash receipts and cash flows* on page 101.

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	7 069 216	1 885 456	2 278 431	(392 975)	-17.2%	7 069 216
Total capital expenditure of Transfers and Grants	3 552 052	3 158 243	2 419 147	3 158 243	(739 096)	-23.4%	2 718 447
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	10 471 221	10 227 459	4 304 603	5 436 673	(1 132 071)	-20.8%	9 787 663

Detailed information on transfers and grants per funding source is reflected in *Transfers and grants expenditure* on page 96.

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	291	–	–	–	11	–	–	–	302

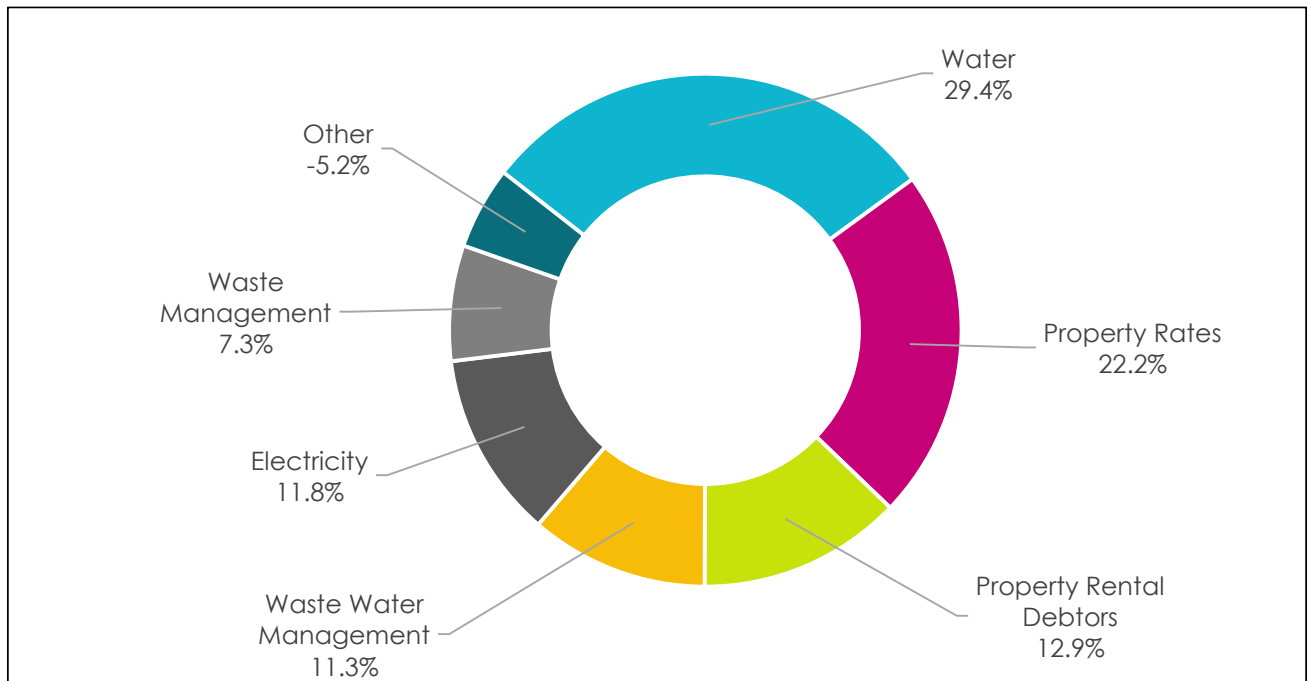
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to bank rejections.

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	2 754 862	31.8%	208 034	2.4%	214 501	2.5%	5 483 115	63.3%	8 660 511
2023/24 - totals only	2 743 473	27.6%	310 816	3.1%	234 929	2.4%	6 635 464	66.9%	9 924 682
Movement	11 389		(102 782)		(20 428)		(1 152 349)		(1 264 171)
% Increase/(Decrease) year on year		0.4%		-33.1%		-8.7%		-17.4%	-12.74%

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	R51 990 664.48	R3 235 154.53	R3 353 719.21	R1 034 070.97	R0.00	R0.00	R0.00	R5 278 056.80	R39 089 662.97	The company is in business rescue effective 29 January 2025. A payment of R3 235 154.53 was received from Investec on 8 July 2025. The Revenue Department met with the business rescue practitioners on 27 June 2025 where they advised that a legal opinion was obtained in terms of which it was confirmed that the total rental owed by the City to Basfour, in respect of the premises that the City is leasing in the Parow Mall, cannot be offset against the debt as a once-off payment for the entire rental agreement period as Investec has a cession in their favour for Basfour's rental. The intended once-off rental offset for the entire lease period on the respective accounts can, therefore, no longer be executed. Furthermore, Basfour's proposal for an interim payment arrangement of R150 000 for the two accounts is still under review.
Basfour 2295 (Pty) Ltd	R45 615 928.26	R2 677 586.67	R2 430 420.94	R0.00	R0.00	R0.00	R0.00	R1 884 926.36	R38 622 994.29	The company is in business rescue effective 29 January 2025. A payment of R3 235 154.53 was received from Investec on 8 July 2025. The Revenue Department met with the business rescue practitioners on 27 June 2025 where they advised that a legal opinion was obtained in terms of which it was confirmed that the total rental owed by the City to Basfour, in respect of the premises that the City is leasing in the Parow Mall, cannot be offset against the debt as a once-off payment for the entire rental agreement period as Investec has a cession in their favour for Basfour's rental. The intended once-off rental offset for the entire lease period on the respective accounts can, therefore, no longer be executed. Furthermore, Basfour's proposal for an interim payment arrangement of R150 000 for the two accounts is still under review.
Beadica 281 CC	R38 387 705.51	R18 360.10	R9 701 612.54	R899 443.46	R3 540 136.11	R189.80	R1 545 785.49	R22 677 721.48	R4 456.53	There is no active instalment plan in place or cooperation from the customer. Water and electricity have been disconnected with the account handed over. The last payment amounting to R50 000 was received on 21 January 2025. Furthermore, a client meeting was held on 4 June 2025, where the customer promised to pay R20 million the following day and the balance of R21 278 033.18 within 7 days post initial payment. To date no payment has been received.
Get Metal Properties (Pty) Ltd	R24 694 185.65	R4 877 316.31	R5 511 008.29	R5 807 481.04	R0.00	R0.00	R0.00	R8 498 380.01	R0.00	An instalment plan of R800 000 is currently in place. The last payment totaling R2 000 000 was received on 30 June 2025. The account is currently in dispute with the Energy Directorate investigating the incorrect billings.
Myriad Trust	R17 835 098.93	R1 345 419.52	R1 408 188.54	R0.00	R0.00	R0.00	R0.00	R11 315 933.80	R3 765 557.07	An instalment plan of R500 000 is currently in place and a payment of R1 893 507.04 was received on 15 May 2025. A tenant offset amount of R5 845 468.86 was credited to the account on 8 July 2025. In addition, a monthly tenant offset agreement was concluded on 27 June 2025 upon receipt of the letter of authority from the customer.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Transnet Limited	R 12 043 648.52	R 1 917 715.28	R 4 750 872.21	R 2 085 901.74	R 2 936 849.54	R 352 309.75	R 0.00	R 0.00	R 0.00	A payment of R4 750 872.21 was received on 10 June 2025. There is a dunning lock in place until 31 July 2025 with the water being disputed on the current account.
Northern Value Share Block Pty Ltd	R 10 765 681.59	R 155 039.86	R 156 834.02	R 122 630.17	R 208 830.96	R 211 366.30	R 193 015.49	R 1 235 441.56	R 8 482 523.23	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. The last payment of R24 155.33 was received on 3 July 2025. No dunning lock is in place and water services are active as this is a defended matter.
Bentifor (Pty) Ltd	R 9 527 282.78	R 104 646.39	R 120 502.63	R 108 982.19	R 101 616.78	R 108 946.85	R 111 008.73	R 2 664 320.40	R 6 207 258.81	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 totaling R115 000 was received on 10 June 2025. A dunning lock is in place untill 30 July 2025.
Vaxobuzz Proprietary Limited	R 6 043 550.18	R 91 089.83	R 101 013.46	R 98 916.35	R 94 866.16	R 404 429.39	R 145 726.85	R 708 433.14	R 4 399 075.00	There are no dunning locks on the account and no instalment plan in place. Services have been disconnected since January 2025. The last payment amounting to R212 000 was received on 17 July 2024. The account was handed over to the Legal Department with a summons being served in February 2025.
Durbanville Pipeline Joint Venture	R 5 498 311.19	R 186 433.89	R 182 738.77	R 172 243.54	R 167 513.42	R 186 433.89	R 176 973.65	R 1 218 292.52	R 3 207 681.51	The account has been handed over. There is no instalment plan in place. The last payment of R62 255.15 was received on 23 March 2018.
TOTAL	R 222 402 057.09	R 14 422 328.49	R 27 534 171.84	R 10 157 425.92	R 6 882 299.55	R 1 077 242.09	R 1 995 536.56	R 54 263 213.55	R 100 571 527.90	

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security Deposit	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 55 112 664.48	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 51 990 664.48
Basfour 2295 (Pty) Ltd	R 0.00	R 4 145 511.49	R 3 629 365.22	R 0.00	R 29 313 972.90	R 8 521 594.30	-R 3 342.99	R 8 827.34	R 0.00	R 45 615 928.26
Beadica 281 CC	R 39 802 741.38	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1 427 200.00	R 0.00	R 12 164.13	R 38 387 705.51
Get Metal Properties (Pty) Ltd	R 24 694 185.65	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 24 694 185.65
Myriad Trust	R 18 319 598.93	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 17 835 098.93
Transnet Limited	R 0.00	R 12 043 648.52	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 043 648.52
Northern Value Share Block Pty Ltd	R 0.00	R 770 512.15	R 560 484.58	R 0.00	R 9 389 056.81	R 0.00	-R 1 022.66	R 0.00	R 46 650.71	R 10 765 681.59
Bentifor (Pty) Ltd	R 0.00	R 3 152 151.95	R 5 101 105.68	R 0.00	R 1 062 246.03	R 212 825.32	-R 1 046.20	R 0.00	R 0.00	R 9 527 282.78
Vaxobuzz Proprietary Limited	R 2 215 025.57	R 559 725.90	R 218 663.09	R 174 722.94	R 2 884 414.85	R 0.00	-R 14 751.00	R 0.00	R 5 748.83	R 6 043 550.18
Durbanville Pipeline Joint Venture	R 0.00	R 5 497 276.19	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 1 035.00	R 5 498 311.19

Top 10 Residential debtors - Age Analysis

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Cape Town Community Housing Co Pty Ltd	R14 025 636.05	R0.00	R56 990.61	R0.00	R26 669.23	R731 718.26	R0.00	R0.00	R13 210 257.95	An affidavit was received and sent to the Valuation Department along with the occupancy date of each property. This will allow the change of rating category from vacant land to residential. Last payment of R500 000 was received on 28 February 2025. On 12 June 2025, the Debt Management Department followed up with the Valuations Department on the completion date of the project.
Church Methodist	R9 976 426.23	R1 541.07	R1 694.15	R921.78	R1 206.23	R784.18	R1 229.11	R64 813.01	R9 904 236.70	Water consumption is currently based on actual reading - there is no dunning lock in place; the previous dunning lock expired on 30 May 2025. This is an informal settlement. A standpipe needs to be installed. The debt may be deemed irrecoverable and needs to go to a Council delegation for write-off approval.
Conference of The Methodist Church of Southern Africa	R8 140 798.98	R170 609.78	R183 922.72	R163 893.33	R181 576.32	R199 390.48	R173 876.05	R1 296 635.39	R5 770 894.91	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 is an informal settlement property. A standpipe needs to be installed. The debt may be deemed irrecoverable and needs to go to a Council delegation for write-off approval.
Church Methodist	R8 058 436.38	R47 367.04	R66 289.13	R53 525.02	R61 735.66	R67 893.61	R57 630.34	R400 065.94	R7 303 929.64	The meter reading is an estimation. The Water & Sanitation Directorate is working on a SOP solution to write-off the asset in order to write-off the debt. This is an informal settlement property. A standpipe needs to be installed. The debt may be deemed irrecoverable and needs to go to a Council delegation for write-off approval.
St Johns 1 Body Corporate	R6 834 296.71	R408 525.77	R431 031.02	R368 650.65	R233 019.04	R225 861.18	R236 765.29	R1 804 773.55	R3 125 670.21	An adjustment journal, for the period 27 May 2018 to 27 September 2022, was created due to a ceased meter with R92 081 21 credited to the account. The dunning lock will be extended to 30 July 2025. The last payment amounting to R1 500 00 was received on 5 July 2025. There is no active instalment plan in place. A meeting is required between the Water & Sanitation Directorate and the client.
Mitchells Plain Foundation	R5 302 679.39	R136 442.41	R150 917.58	R151 573.04	R150 713.55	R141 417.07	R148 451.57	R1 079 206.96	R3 343 957.21	Valuation objection and pending rating category change application due to outstanding information. The dunning lock will be extended to 31 July 2025. The last payment amounting to R2 000 was received on 4 April 2025. A meeting with the client will be scheduled.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Cape Town City Mission	R4 402 916.92	R91 415.09	R73 310.95	R84 537.62	R88 278.32	R79 188.86	R75 011.67	R578 277.60	R3 332 896.81	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. An O-lock is in place until 30 September 2025 with the last payment received on 30 January 2023.
Broad Road Medicentre Body Corporate	R4 099 063.59	R373 901.45	R345 624.83	R345 737.02	R708 014.12	R189.80	R349 173.38	R1 981 215.35	-R4 792.36	No payment arrangement in place. The client was advised to finalise a payment plan. The last payment of R200 000 was received on 30 June 2025.
Order of The Sisters of The Holy Cross-Cape Province	R3 919 351.83	R353 570.85	R173 264.83	R195 804.63	R171 096.65	R169 797.62	R186 708.46	R170 155.19	R2 498 953.60	The account has been handed over. No arrangement in place. No payments on account.
Monkey Valley Share Block Ltd	R3 527 956.65	R61 014.44	R64 445.12	R66 741.37	R71 923.19	R93 259.32	R86 425.24	R503 927.54	R2 580 220.43	The account has a Debt Management Committee lock until 30 September 2025. No active instalment plan is in place and the last payment was received in December 2024. Services are still active.
TOTAL	R68 287 562.73	R1 644 387.90	R1 547 490.94	R1 431 384.46	R1 694 232.31	R1 709 500.38	R1 315 271.11	R7 879 070.53	R51 066 225.10	

Top 10 Residential debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	Security deposit	Other	Sundries	TOTAL
Cape Town Community Housing Co Pty Ltd	R 252.09	R 17 320.38	R 8 918.91	R 13 205.08	R 13 985 350.04	R 0.00	R 18.24	R 571.31	R 14 025 636.05
Church Methodist	R 0.00	R 9 840 465.91	R 133 467.89	R 0.00	R 0.00	R 0.00	R 2 492.43	R 0.00	R 9 976 426.23
Conference of The Methodist Church of Southern Africa	R 0.00	R 3 899 452.24	R 3 304 843.04	R 4 465.14	R 886 051.64	R 0.00	R 0.00	R 45 986.92	R 8 140 798.98
Church Methodist	R 0.00	R 7 903 827.98	R 153 876.84	R 0.00	R 0.00	R 0.00	R 731.56	R 0.00	R 8 058 436.38
St Johns 1 Body Corporate	R 3 667 895.84	R 2 017 742.43	R 1 060 312.45	R 93 063.25	R 0.00	-R 4 717.26	R 0.00	R 0.00	R 6 834 296.71
Mitchells Plain Foundation	R 2 656 112.73	R 993 720.01	R 611 369.68	R 254 350.19	R 787 126.78	R 0.00	R 0.00	R 0.00	R 5 302 679.39
Cape Town City Mission	R 1 542 101.04	R 876 881.85	R 557 923.66	R 151 357.41	R 583 899.14	-R 3 853.00	R 693 962.34	R 644.48	R 4 402 916.92
Broad Road Medicentre Body Corporate	R 2 931 137.86	R 590 397.73	R 429 946.18	R 152 374.18	R 0.00	-R 4 792.36	R 0.00	R 0.00	R 4 099 063.59
Order of The Sisters of The Holy Cross-Cape Province	R 0.00	R 1 372 812.52	R 1 118 185.28	R 46 664.76	R 1 373 159.75	R 0.00	R 8 529.52	R 0.00	R 3 919 351.83
Monkey Valley Share Block Ltd	R 0.00	R 2 229 935.51	R 78 175.16	R 4 465.14	R 1 215 948.04	-R 757.00	R 189.80	R 0.00	R 3 527 956.65

IN YEAR BUDGET STATEMENT TABLES

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	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	11 986 459	12 712 797	12 712 797	12 730 539	12 712 797	17 742	0.1%	12 712 797
Service charges	28 550 345	30 391 426	31 279 059	31 702 162	31 279 059	423 103	1.4%	31 812 574
Investment revenue	1 578 846	1 071 910	1 071 612	1 513 782	1 071 612	442 170	41.3%	1 071 612
Transfers and subsidies - Operational	6 719 779	6 919 169	7 069 217	6 381 635	7 069 217	(687 581)	-9.7%	6 942 009
Other own revenue	12 636 446	12 847 906	13 096 070	12 658 671	13 096 070	(437 399)	-3.3%	13 438 962
Total Revenue (excluding capital transfers and contributions)	61 471 876	63 943 208	65 228 755	64 986 789	65 228 755	(241 966)	-0.4%	65 977 954
Employee costs	17 107 614	19 311 622	19 233 004	17 924 214	19 233 004	(1 308 790)	-6.8%	18 543 777
Remuneration of Councillors	183 030	200 324	189 168	185 833	189 168	(3 335)	-1.8%	188 408
Depreciation and amortisation	3 495 788	3 807 670	3 804 737	3 753 730	3 804 737	(51 007)	-1.3%	3 774 525
Interest	829 972	1 214 301	1 087 742	803 494	1 087 742	(284 248)	-26.1%	1 087 515
Inventory consumed and bulk purchases	20 593 138	22 549 872	23 120 670	22 496 758	23 120 670	(623 911)	-2.7%	23 243 362
Transfers and subsidies	359 818	360 208	411 546	376 619	411 546	(34 927)	-8.5%	389 976
Other expenditure	15 881 288	16 897 834	17 591 606	16 267 302	17 591 606	(1 324 304)	-7.5%	17 072 251
Total Expenditure	58 450 649	64 341 831	65 438 472	61 807 950	65 438 472	(3 630 523)	-5.5%	64 299 814
Surplus/(Deficit)	3 021 226	(398 624)	(209 718)	3 178 839	(209 718)	3 388 557	-1615.8%	1 678 140
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 158 243	1 964 885	3 158 243	(1 193 357)	-37.8%	3 129 308
Transfers and subsidies - capital (in-kind)	117	—	—	—	—	—	-	—
Surplus/(Deficit) after capital transfers & contributions	5 556 892	3 153 428	2 948 525	5 143 725	2 948 525	2 195 200	74.5%	4 807 448
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	-	—
Surplus/ (Deficit) for the year	5 556 892	3 153 428	2 948 525	5 143 725	2 948 525	2 195 200	74.5%	4 807 448
Capital expenditure & funds sources								
Capital expenditure	9 404 356	12 020 633	11 396 389	8 980 965	11 396 389	(2 415 424)	-21.2%	9 820 019
Capital transfers recognised	2 579 517	3 552 052	3 158 243	2 419 147	3 158 243	(739 096)	-23.4%	2 718 447
Borrowing	2 544 486	7 279 730	7 050 578	5 590 700	7 050 578	(1 459 879)	-20.7%	6 079 671
Internally generated funds	4 280 353	1 188 851	1 187 568	971 119	1 187 568	(216 449)	-18.2%	1 021 901
Total sources of capital funds	9 404 356	12 020 633	11 396 389	8 980 965	11 396 389	(2 415 424)	-21.2%	9 820 019
Financial position								
Total current assets	21 706 601	24 178 012	25 926 167	22 047 570				25 926 167
Total non current assets	70 371 869	78 923 966	76 103 989	76 540 206				76 103 989
Total current liabilities	14 397 126	16 012 766	14 592 218	15 544 416				14 592 218
Total non current liabilities	10 400 311	19 702 048	17 208 380	10 966 263				17 208 380
Community wealth/Equity	67 281 033	67 387 163	70 229 559	72 077 096				70 229 559
Cash flows								
Net cash from (used) operating	7 885 054	6 441 207	6 426 858	10 065 971	6 426 858	(3 639 113)	-56.6%	6 426 858
Net cash from (used) investing	(8 020 031)	(10 102 203)	(9 338 777)	(7 307 324)	(9 338 777)	(2 031 453)	21.8%	(9 338 777)
Net cash from (used) financing	(688 229)	4 434 065	4 252 506	735 948	4 252 506	3 516 558	82.7%	4 252 506
Cash/cash equivalents at the month/year end	7 287 575	6 576 459	8 628 162	10 782 170	8 628 162	(2 154 008)	-25.0%	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.

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	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	19 757 407	19 742 169	19 967 675	20 446 313	19 967 675	478 639	2.4%	20 074 810
Executive and council	1 985	376	376	1 529	376	1 153	306.6%	448
Finance and administration	19 755 408	19 741 789	19 967 295	20 444 789	19 967 295	477 494	2.4%	20 074 359
Internal audit	14	4	4	(5)	4	(8)	-230.0%	4
Community and public safety	4 554 905	4 773 683	4 877 760	4 437 866	4 877 760	(439 894)	-9.0%	5 037 937
Community and social services	119 751	127 046	117 678	107 376	117 678	(10 302)	-8.8%	119 222
Sport and recreation	79 091	71 520	87 741	85 380	87 741	(2 361)	-2.7%	89 934
Public safety	2 325 370	2 386 413	2 410 773	2 562 863	2 410 773	152 090	6.3%	2 562 864
Housing	1 631 603	1 724 218	1 843 412	1 359 280	1 843 412	(484 132)	-26.3%	1 843 522
Health	399 089	464 486	418 156	322 967	418 156	(95 189)	-22.8%	422 395
Economic and environmental services	2 861 587	3 793 956	3 415 930	2 572 226	3 415 930	(843 705)	-24.7%	3 431 015
Planning and development	638 856	667 869	665 749	678 592	665 749	12 842	1.9%	681 710
Road transport	2 151 393	3 079 634	2 698 249	1 841 636	2 698 249	(856 613)	-31.7%	2 697 307
Environmental protection	71 337	46 453	51 932	51 998	51 932	66	0.1%	51 998
Trading services	36 832 630	39 184 030	40 124 305	39 494 209	40 124 305	(630 096)	-1.6%	40 562 429
Energy sources	20 480 288	21 970 830	22 684 584	23 040 646	22 684 584	356 062	1.6%	23 041 671
Water management	10 625 368	11 146 233	11 372 996	10 508 457	11 372 996	(864 539)	-7.6%	11 422 277
Waste water management	3 679 341	3 886 179	3 868 368	3 826 126	3 868 368	(42 242)	-1.1%	3 868 387
Waste management	2 047 633	2 180 788	2 198 357	2 118 980	2 198 357	(79 376)	-3.6%	2 230 094
Other	1 012	1 423	1 327	1 060	1 327	(267)	-20.1%	1 071
Total Revenue - Functional	64 007 541	67 495 260	68 386 997	66 951 674	68 386 997	(1 435 323)	-2.1%	69 107 262
Expenditure - Functional								
Governance and administration	9 086 566	3 439 081	3 590 253	11 464 629	3 590 253	7 874 376	219.3%	3 131 470
Executive and council	566 125	135 747	144 526	565 798	144 526	421 272	291.5%	137 284
Finance and administration	8 455 783	3 299 818	3 440 958	10 834 444	3 440 958	7 393 486	214.9%	2 989 417
Internal audit	64 658	3 516	4 769	64 387	4 769	59 618	1250.1%	4 769
Community and public safety	10 654 879	14 735 432	14 849 183	10 373 873	14 849 183	(4 475 310)	-30.1%	14 412 565
Community and social services	1 074 303	1 834 301	1 826 544	1 082 660	1 826 544	(743 884)	-40.7%	1 766 060
Sport and recreation	1 481 069	2 243 054	2 219 668	1 470 580	2 219 668	(749 088)	-33.7%	2 342 307
Public safety	4 702 521	6 342 275	6 415 967	4 664 831	6 415 967	(1 751 136)	-27.3%	5 913 566
Housing	1 955 283	2 491 391	2 605 236	1 637 220	2 605 236	(968 016)	-37.2%	2 605 683
Health	1 441 703	1 824 410	1 781 768	1 518 582	1 781 768	(263 186)	-14.8%	1 784 948
Economic and environmental services	6 434 930	7 597 918	7 641 502	6 342 564	7 641 502	(1 298 938)	-17.0%	7 953 876
Planning and development	1 717 619	2 142 996	2 103 690	1 701 871	2 103 690	(401 819)	-19.1%	2 215 567
Road transport	4 397 035	4 994 071	5 065 439	4 338 920	5 065 439	(726 519)	-14.3%	5 302 735
Environmental protection	320 277	460 851	472 373	301 773	472 373	(170 600)	-36.1%	435 574
Trading services	32 153 678	38 348 942	39 130 740	33 498 846	39 130 740	(5 631 894)	-14.4%	38 578 336
Energy sources	18 792 021	21 384 317	21 854 984	19 319 921	21 854 984	(2 535 064)	-11.6%	21 709 568
Water management	8 895 820	9 629 760	9 747 215	7 996 946	9 747 215	(1 750 269)	-18.0%	9 824 455
Waste water management	3 656 539	5 356 732	5 451 348	3 203 150	5 451 348	(2 248 198)	-41.2%	5 079 999
Waste management	809 298	1 978 132	2 077 192	2 978 829	2 077 192	901 637	43.4%	1 964 315
Other	120 597	220 463	226 794	128 037	226 794	(98 757)	-43.5%	223 567
Total Expenditure - Functional	58 450 649	64 341 835	65 438 472	61 807 950	65 438 472	(3 630 523)	-5.5%	64 299 814
Surplus/ (Deficit) for the year	5 556 892	3 153 425	2 948 525	5 143 725	2 948 525	2 195 200	74.5%	4 807 448

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

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	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	955 096	1 008 920	974 199	839 241	974 199	(134 958)	-13.9%	984 131
Vote 2 - Corporate Services	104 867	78 364	81 111	92 944	81 111	11 833	14.6%	92 889
Vote 3 - Economic Growth	363 229	282 332	451 699	303 819	451 699	(147 880)	-32.7%	516 838
Vote 4 - Energy	20 301 594	21 761 003	22 474 758	22 830 719	22 474 758	355 961	1.6%	22 831 847
Vote 5 - Finance	18 871 350	19 087 456	19 108 576	19 768 296	19 108 576	659 721	3.5%	19 108 576
Vote 6 - Future Planning & Resilience	64 581	69 439	81 180	63 481	81 180	(17 699)	-21.8%	81 180
Vote 7 - Human Settlements	1 631 983	1 723 981	1 843 352	1 359 073	1 843 352	(484 278)	-26.3%	1 843 352
Vote 8 - Office of the City Manager	1 985	916	916	1 230	916	315	34.4%	916
Vote 9 - Safety & Security	2 370 217	2 446 022	2 460 755	2 611 937	2 460 755	151 182	6.1%	2 611 939
Vote 10 - Spatial Planning & Environment	640 754	679 653	684 102	706 068	684 102	21 966	3.2%	707 748
Vote 11 - Urban Mobility	2 274 998	3 091 210	2 737 595	1 851 776	2 737 595	(885 819)	-32.4%	2 737 595
Vote 12 - Urban Waste Management	2 092 894	2 202 793	2 216 158	2 154 139	2 216 158	(62 018)	-2.8%	2 265 258
Vote 13 - Water & Sanitation	14 333 991	15 063 170	15 272 598	14 368 950	15 272 598	(903 648)	-5.9%	15 324 995
Total Revenue by Vote	64 007 541	67 495 260	68 386 997	66 951 674	68 386 997	(1 435 323)	-2.1%	69 107 262
Expenditure by Vote								
Vote 1 - Community Services & Health	4 095 388	4 781 045	4 661 164	4 371 559	4 661 164	(289 605)	-6.2%	4 434 714
Vote 2 - Corporate Services	3 600 370	4 115 188	4 033 604	3 860 144	4 033 604	(173 461)	-4.3%	4 033 604
Vote 3 - Economic Growth	645 128	719 081	751 930	698 678	751 930	(53 253)	-7.1%	751 930
Vote 4 - Energy	16 932 773	18 964 276	19 492 087	19 550 529	19 492 087	58 442	0.3%	19 558 321
Vote 5 - Finance	3 386 594	3 927 081	4 017 436	3 496 009	4 017 436	(521 427)	-13.0%	4 017 436
Vote 6 - Future Planning & Resilience	543 604	573 300	605 568	554 125	605 568	(51 442)	-8.5%	605 568
Vote 7 - Human Settlements	1 577 781	1 667 896	1 747 214	1 633 657	1 747 214	(113 557)	-6.5%	1 747 214
Vote 8 - Office of the City Manager	485 592	487 886	538 852	507 204	538 852	(31 648)	-5.9%	538 852
Vote 9 - Safety & Security	5 541 728	6 214 301	6 169 483	5 813 771	6 169 483	(355 712)	-5.8%	5 807 987
Vote 10 - Spatial Planning & Environment	1 447 695	1 681 414	1 670 903	1 576 646	1 670 903	(94 257)	-5.6%	1 552 393
Vote 11 - Urban Mobility	4 295 067	4 284 748	4 561 846	4 190 446	4 561 846	(371 400)	-8.1%	4 561 846
Vote 12 - Urban Waste Management	3 522 246	3 764 616	3 779 236	3 616 307	3 779 236	(162 929)	-4.3%	3 615 265
Vote 13 - Water & Sanitation	12 376 682	13 160 998	13 409 149	11 938 874	13 409 149	(1 470 275)	-11.0%	13 074 684
Total Expenditure by Vote	58 450 649	64 341 831	65 438 472	61 807 950	65 438 472	(3 630 523)	-5.5%	64 299 814
Surplus/ (Deficit) for the year	5 556 891	3 153 429	2 948 525	5 143 725	2 948 525	2 195 200	74.5%	4 807 448

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

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						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	19 940 176	21 328 255	22 043 278	22 449 746	22 043 278	406 468	1.8%	22 449 747
Service charges - Water	4 844 312	4 999 113	5 098 397	5 156 179	5 098 397	57 782	1.1%	5 156 238
Service charges - Waste Water Management	2 416 264	2 547 558	2 587 547	2 621 399	2 587 547	33 852	1.3%	2 621 399
Service charges - Waste management	1 349 593	1 516 500	1 549 837	1 474 838	1 549 837	(74 999)	-4.8%	1 585 190
Sale of Goods and Rendering of Services	703 401	677 442	663 294	744 163	663 294	80 869	12.2%	691 957
Agency services	278 170	295 891	295 891	287 085	295 891	(8 806)	-3.0%	292 339
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	324 025	317 698	324 270	362 159	324 270	37 888	11.7%	360 128
Interest from Current and Non Current Assets	1 578 846	1 071 910	1 071 612	1 513 782	1 071 612	442 170	41.3%	1 071 612
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	465 769	461 984	476 123	490 669	476 123	14 546	3.1%	510 609
Licence and permits	543	196	196	1 451	196	1 254	639.2%	34 496
Operational Revenue	515 408	423 647	437 255	456 571	437 255	19 316	4.4%	386 513
Non-Exchange Revenue								
Property rates	11 986 459	12 712 797	12 712 797	12 730 539	12 712 797	17 742	0.1%	12 712 797
Surcharges and Taxes	365 452	429 894	431 181	440 476	431 181	9 294	2.2%	440 476
Fines, penalties and forfeits	1 910 359	1 888 192	1 916 612	2 149 287	1 916 612	232 674	12.1%	2 145 605
Licence and permits	49 785	56 610	48 135	46 482	48 135	(1 653)	-3.4%	14 613
Transfers and subsidies - Operational	6 719 779	6 919 169	7 069 217	6 381 635	7 069 217	(687 581)	-9.7%	6 942 009
Interest	137 912	94 426	94 426	145 735	94 426	51 310	54.3%	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	45 924	198 080	(152 156)	-76.8%	257 179
Other Gains	5 093 415	5 393 297	5 461 056	4 739 120	5 461 056	(721 936)	-13.2%	5 461 072
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	61 471 876	63 943 208	65 228 755	64 986 789	65 228 755	(241 966)	-0.4%	65 977 954
Expenditure By Type								
Employee related costs	17 107 614	19 311 622	19 233 004	17 924 214	19 233 004	(1 308 790)	-6.8%	18 543 777
Remuneration of councillors	183 030	200 324	189 168	185 833	189 168	(3 335)	-1.8%	188 408
Bulk purchases - electricity	13 941 386	15 472 230	15 974 700	16 333 033	15 974 700	358 333	2.2%	16 273 923
Inventory consumed	6 651 752	7 077 642	7 145 970	6 163 725	7 145 970	(982 244)	-13.7%	6 969 439
Debt impairment	646 452	2 856 164	2 823 023	576 785	2 823 023	(2 246 237)	-79.6%	2 526 048
Depreciation and amortisation	3 495 788	3 807 670	3 804 737	3 753 730	3 804 737	(51 007)	-1.3%	3 774 525
Interest	829 972	1 214 301	1 087 742	803 494	1 087 742	(284 248)	-26.1%	1 087 515
Contracted services	9 500 850	9 767 036	10 408 815	9 483 465	10 408 815	(925 349)	-8.9%	10 016 226
Transfers and subsidies	359 818	360 208	411 546	376 619	411 546	(34 927)	-8.5%	389 976
Irrecoverable debts written off	2 222 618	188 242	242 138	2 488 241	242 138	2 246 102	927.6%	539 112
Operational costs	3 119 191	3 520 240	3 667 516	3 410 151	3 667 516	(257 365)	-7.0%	3 539 648
Losses on Disposal of Assets	11 729	2 244	2 644	15 077	2 644	12 433	470.2%	3 922
Other Losses	380 448	563 908	447 470	293 582	447 470	(153 888)	-34.4%	447 295
Total Expenditure	58 450 649	64 341 831	65 438 472	61 807 950	65 438 472	(3 630 523)	-5.5%	64 299 814
Surplus/(Deficit)	3 021 226	(398 624)	(209 718)	3 178 839	(209 718)	3 388 557	-1615.8%	1 678 140
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 158 243	1 964 885	3 158 243	(1 193 357)	-37.8%	3 129 308
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	5 556 892	3 153 428	2 948 525	5 143 725	2 948 525			4 807 448
Income Tax	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	5 556 892	3 153 428	2 948 525	5 143 725	2 948 525			4 807 448
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	2 948 525	5 143 725	2 948 525			4 807 448
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions	–	–	–	–	–			–
Surplus/ (Deficit) for the year	5 556 892	3 153 428	2 948 525	5 143 725	2 948 525			4 807 448

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.

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						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	368 443	329 440	347 776	288 945	347 776	(58 831)	-16.9%	325 089
Vote 2 - Corporate Services	642 157	436 312	436 614	387 031	436 614	(49 583)	-11.4%	428 886
Vote 3 - Economic Growth	77 007	111 730	127 449	78 836	127 449	(48 613)	-38.1%	115 404
Vote 4 - Energy	1 109 601	1 233 595	1 218 502	1 074 952	1 218 502	(143 550)	-11.8%	1 135 500
Vote 5 - Finance	64 131	70 627	77 873	71 862	77 873	(6 011)	-7.7%	77 198
Vote 6 - Future Planning & Resilience	19 973	17 909	26 405	25 034	26 405	(1 371)	-5.2%	25 217
Vote 7 - Human Settlements	959 185	982 278	1 094 530	981 615	1 094 530	(112 915)	-10.3%	1 051 666
Vote 8 - Office of the City Manager	6 322	3 196	6 211	5 850	6 211	(361)	-5.8%	6 143
Vote 9 - Safety & Security	444 375	483 669	472 532	455 219	472 532	(17 313)	-3.7%	471 252
Vote 10 - Spatial Planning & Environment	252 541	390 286	301 989	235 256	301 989	(66 733)	-22.1%	284 421
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 156 762	1 439 244	2 156 762	(717 518)	-33.3%	1 662 919
Vote 12 - Urban Waste Management	592 417	300 619	416 696	380 648	416 696	(36 048)	-8.7%	390 976
Vote 13 - Water & Sanitation	3 315 859	5 093 382	4 713 051	3 556 473	4 713 051	(1 156 578)	-24.5%	3 845 349
Total Capital Expenditure	9 404 356	12 020 633	11 396 389	8 980 965	11 396 389	(2 415 424)	-21.2%	9 820 019
Capital Expenditure - Functional Classification								
Governance and administration	1 680 541	1 153 934	1 236 823	1 127 293	1 236 823	(109 531)	-8.9%	1 198 564
Executive and council	1 373	2 500	1 848	1 739	1 848	(109)	-5.9%	1 752
Finance and administration	1 674 347	1 151 355	1 234 894	1 125 472	1 234 894	(109 422)	-8.9%	1 196 730
Internal audit	4 821	79	82	82	82	-	-	82
Community and public safety	1 509 117	1 543 209	1 669 282	1 489 103	1 669 282	(180 179)	-10.8%	1 605 379
Community and social services	67 909	116 977	103 665	85 630	103 665	(18 035)	-17.4%	94 482
Sport and recreation	238 551	192 630	238 254	206 761	238 254	(31 493)	-13.2%	228 929
Public safety	291 163	198 642	199 335	185 179	199 335	(14 156)	-7.1%	198 098
Housing	889 174	976 831	1 088 143	975 739	1 088 143	(112 404)	-10.3%	1 045 790
Health	22 319	58 130	39 885	35 795	39 885	(4 090)	-10.3%	38 081
Economic and environmental services	1 725 474	3 197 899	2 701 902	1 872 781	2 701 902	(829 121)	-30.7%	2 180 672
Planning and development	151 794	225 399	201 071	140 067	201 071	(61 004)	-30.3%	185 877
Road transport	1 426 792	2 716 756	2 293 870	1 577 954	2 293 870	(715 916)	-31.2%	1 801 024
Environmental protection	146 888	255 744	206 960	154 760	206 960	(52 200)	-25.2%	193 772
Trading services	4 488 683	6 124 868	5 787 280	4 490 688	5 787 280	(1 296 592)	-22.4%	4 834 304
Energy sources	1 106 808	1 206 454	1 200 897	1 068 086	1 200 897	(132 811)	-11.1%	1 120 344
Water management	856 980	1 227 340	1 171 166	905 683	1 171 166	(265 483)	-22.7%	1 029 051
Waste water management	2 212 393	3 587 992	3 233 966	2 359 692	3 233 966	(874 274)	-27.0%	2 522 208
Waste management	312 502	103 082	181 251	157 227	181 251	(24 023)	-13.3%	162 701
Other	541	723	1 101	1 100	1 101	(1)	-0.1%	1 100
Total Capital Expenditure - Functional Classification	9 404 356	12 020 633	11 396 389	8 980 965	11 396 389	(2 415 424)	-21.2%	9 820 019
Funded by:								
National Government	2 482 270	3 395 118	3 034 634	2 345 066	3 034 634	(689 568)	-22.7%	2 636 505
Provincial Government	31 115	23 549	20 810	14 303	20 810	(6 507)	-31.3%	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	59 778	102 799	(43 021)	-41.8%	67 633
Transfers recognised - capital	2 579 517	3 552 052	3 158 243	2 419 147	3 158 243	(739 096)	-23.4%	2 718 447
Borrowing	2 544 486	7 279 730	7 050 578	5 590 700	7 050 578	(1 459 879)	-20.7%	6 079 671
Internally generated funds	4 280 353	1 188 851	1 187 568	971 119	1 187 568	(216 449)	-18.2%	1 021 901
Total Capital Funding	9 404 356	12 020 633	11 396 389	8 980 965	11 396 389	(2 415 424)	-21.2%	9 820 019

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			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash and cash equivalents	12 548 255	13 720 433	15 748 178	13 255 605	15 748 178
Trade and other receivables from exchange transactions	4 935 832	3 864 538	3 461 598	4 714 140	3 461 598
Receivables from non-exchange transactions	3 117 809	5 525 628	5 539 454	2 622 807	5 539 454
Current portion of non-current receivables	205	14	195	205	195
Inventory	477 648	537 032	500 740	544 087	500 740
VAT	626 851	530 366	676 001	910 725	676 001
Other current assets	–	–	–	–	–
Total current assets	21 706 601	24 178 012	25 926 167	22 047 570	25 926 167
Non current assets					
Investments	4 223 415	2 621 400	2 364 079	5 164 857	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	72 450 473	69 955 202	72 450 473
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	704 361	835 011	704 361
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	233	13	37	(107)	37
Other non-current assets	–	–	–	–	–
Total non current assets	70 371 869	78 923 966	76 103 989	76 540 206	76 103 989
TOTAL ASSETS	92 078 470	103 101 977	102 030 156	98 587 776	102 030 156
<u>LIABILITIES</u>					
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	560 056	477 929
Trade and other payables from exchange transactions	8 235 199	11 351 743	9 976 780	7 823 256	9 976 780
Trade and other payables from non-exchange transactions	833 187	676 155	833 187	2 384 942	833 187
Provision	1 845 185	1 873 397	1 904 066	1 823 623	1 904 066
VAT	424 979	435 610	400 486	349 013	400 486
Other current liabilities	–	–	–	–	–
Total current liabilities	14 397 126	16 012 766	14 592 218	15 544 416	14 592 218
Non current liabilities					
Financial liabilities	4 093 807	12 389 446	9 896 104	4 659 760	9 896 104
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	17 208 380	10 966 263	17 208 380
TOTAL LIABILITIES	24 797 436	35 714 814	31 800 598	26 510 680	31 800 598
NET ASSETS	67 281 033	67 387 163	70 229 558	72 077 096	70 229 558
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated surplus/(deficit)	62 605 697	62 760 734	65 444 292	67 965 415	65 444 292
Reserves and funds	4 675 336	4 626 429	4 785 266	4 111 681	4 785 266
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	67 281 033	67 387 163	70 229 559	72 077 096	70 229 559

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						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 306 132	12 739 500	12 740 749	13 258 779	12 740 749	518 030	4.1%	12 740 749
Service charges	27 272 686	29 474 632	30 341 550	31 004 902	30 341 550	663 352	2.2%	30 341 550
Other revenue	4 920 873	4 829 090	4 862 634	7 277 002	4 862 634	2 414 368	49.7%	4 862 634
Transfers and Subsidies - Operational	6 515 305	6 919 169	7 069 217	6 885 080	7 069 217	(184 137)	-2.6%	7 069 217
Transfers and Subsidies - Capital	2 259 362	3 552 052	3 158 243	3 073 968	3 158 243	(84 275)	-2.7%	3 158 243
Interest	1 992 741	1 071 910	1 071 612	1 594 606	1 071 612	522 994	48.8%	1 071 612
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(46 648 741)	(50 527 701)	(51 287 875)	(52 193 170)	(51 287 875)	905 296	-1.8%	(51 287 875)
Interest	(733 304)	(1 257 237)	(1 108 841)	(825 755)	(1 108 841)	(283 086)	25.5%	(1 108 841)
Transfers and Subsidies	–	(360 208)	(420 430)	(9 440)	(420 430)	(410 990)	97.8%	(420 430)
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 885 054	6 441 207	6 426 858	10 065 971	6 426 858	(3 639 113)	-56.6%	6 426 858
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	186 319	59 079	198 080	–	198 080	(198 080)	-100.0%	198 080
Decrease (increase) in non-current receivables	1 013	14	195	–	195	(195)	-100.0%	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)	(11 396 389)	(9 166 661)	(11 396 389)	(2 229 729)	19.6%	(11 396 389)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(8 020 031)	(10 102 203)	(9 338 777)	(7 307 324)	(9 338 777)	(2 031 453)	21.8%	(9 338 777)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 000 000	7 279 730	7 050 578	3 407 400	7 050 578	(3 643 178)	-51.7%	7 050 578
Increase (decrease) in consumer deposits	15 317	23 564	22 880	–	22 880	(22 880)	-100.0%	22 880
Payments								
Repayment of borrowing	(1 703 546)	(2 869 228)	(2 820 952)	(2 671 452)	(2 820 952)	(149 500)	5.3%	(2 820 952)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(688 229)	4 434 065	4 252 506	735 948	4 252 506	3 516 558	82.69%	4 252 506
NET INCREASE/ (DECREASE) IN CASH HELD	(823 206)	773 070	1 340 587	3 494 595	1 340 587			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	8 628 162	10 782 170	8 628 162			8 628 162

SUPPORTING TABLES

Material variance explanations for operating revenue by source and by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Exchange Revenue				
Service charges - Electricity	406 468	1.8%	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 corrective action required.
Service charges - Water	57 782	1.1%	The variance is due to service charges for water sales in the domestic full, domestic cluster categories, and water sales - miscellaneous being slightly higher than anticipated.	No corrective action required.
Service charges - Waste Water Management	33 852	1.3%	The variance is due to service charges for industrial effluent, and domestic full categories being slightly higher than anticipated.	No corrective action required.
Service charges - Waste management	(74 999)	-4.8%	The variance is due to the net impact on the following items: 1. Indigent Relief: Refuse (over), due to more than anticipated customers applying and qualifying for Indigent Relief, which increases the income foregone and reduces the revenue resulting in the negative variance/under-recovery; and 2. Disposal Coupon Fees (under), where waste disposed of at landfill sites is consumption driven and currently lower than anticipated.	No 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	80 869	12.2%	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. Building Fees/Scrutiny Fees (over), due to building-related revenue, which is demand driven and dependent on the construction industry that fluctuates constantly and is difficult to predict. 3. Bus fares - Transit Products (over), due to MyCiTi fare revenue being higher than anticipated. 4. 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. 5. Treatment of Effluent - Sales (under), as a result of sales for treated effluent being lower than the forecast.	No corrective action required.
Agency services	(8 806)	-3.0%	Immaterial variance.	-
Interest	-	-	-	-
Interest earned from Receivables	37 888	11.7%	The variance is mainly due to higher than expected debtor balances relating to electricity- and other service charges.	No corrective action required.
Interest from Current and Non Current Assets	442 170	41.3%	The variance mainly reflects on the following items: 1. Interest Received - Allocation to Donors, due to: a) Higher than anticipated interest rates resulting in more interest earned on unspent conditional grant funds; and b) Delays in processing actual salary cost journals of IRT Phase 2A staff to the interest account. 2. Interest Received: Short Term and Call fixed deposits, due to higher than planned interest rates on external investments as a result of higher cash balances as well as more favourable interest rates.	The IRT Phase 2A journals will be processed during the finalisation of the 2024/25 financial year-end processes.
Rental from Fixed Assets	14 546	3.1%	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	1 254	639.2%	The variance is due to the national awareness drive to regularise Spaza shops.	No corrective action required.
Operational Revenue	19 316	4.4%	Immaterial variance.	-
Non-Exchange Revenue				
Property rates	17 742	0.1%	Immaterial variance.	-
Surcharges and Taxes	9 294	2.2%	Immaterial variance.	-
Fines, penalties and forfeits	232 674	12.1%	The variance reflects mainly on the following items: 1. Fines - Traffic Fine Accruals, and Traffic Fine Income, due to: a) Stricter controls and heightened visibility of traffic enforcement officers leading to more traffic fines issued for the year-to-date; and b) The availability of resources such as the Traffic Roadshow, which further encouraged traffic fine payments. 2. Vehicle Impoundment Fees, due to an increase in traffic operations, which led to more vehicles being impounded.	No corrective action required.
Licence and permits	(1 653)	-3.4%	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	(687 581)	-9.7%	The variance reflects mainly against the following items: 1. Grant and Subsidies - National (Conditional) within the following directorates: a) Future Planning & Resilience, due to slower than planned progress of operating projects funded from the Programme and Project Preparation Support Grant (PPPSG) as well as unfinalised year-end processes; b) Urban Mobility, due to slower than planned progress on the following projects: Business Planning, Industry Transition, Automated Fare Collection (AFC), Advanced Public Transport Management System (APTMS), Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP); and c) Human Settlements, due to the turnaround time taken to fill grant-funded vacancies within the Informal Settlements Department. 2. Grants and subsidies: National (Unconditional) within the Finance Directorate, as a result of the VAT claw back on various USDG projects. 3. Grants and Subsidies - Provincial Conditional within the following directorates: a) Human Settlements, mainly as a result of: i) Outstanding invoices on a number of projects; ii) Delays with the appointment of the contractors on the Maroela Housing Project; iii) Commencement of the Imizamo Yethu and IDA Project pending approval from the Western Cape Government (WCG); iv) Electrification to be completed on the Freedom Park, Ottery IDA Project before construction can continue; v) Construction delays experienced on the Dido Valley Project, due to as a result of inclement weather; and vi) Cancellation of the appointment of the Professional Service Provider (PSP) on the Atlantis, Kanonkop Phase 2 Project. b) Safety & Security, due to delays in the processing of recoveries for revenue to be recognised for the Law Enforcement Advancement Plan (LEAP) Project for the year-to-date. 4. Grants and Subsidies: PCDR (Conditional) within the following directorates: a) Water & Sanitation, as a result of initial delays in the finalisation and approval of work packages for the Kreditanstalt für Wiederaufbau (KfW) Project. Although this issue has since been resolved minimal training interventions were implemented in the year and will be carried over to 2025/26. The delay in the appointment of the project manager for the Bill Gates Community Facilitation Project further contributed to the variance. Savings will be realised. b) Urban Mobility, where less hours were claimed by consultants for Professional Services: Integrated transport planning on Tender 249C/2020/21.	Grant and Subsidies - National (Conditional) - Future Planning & Resilience Directorate: Outstanding invoices will be processed before 11 July 2025. Revenue is recognised on utilisation of funding. Project managers to follow up on outstanding invoices. An improvement will be noted once year-end processes have been finalised. Remaining budget on projects that have been concluded to be moved to other projects.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Interest	51 310	54.3%	The variance is due to interest on arrear Property Rates being more than estimated to date.	No corrective action required.
Gains on disposal of Assets	(152 156)	-76.8%	The variance is due to transactions not yet captured within the Economic Growth Directorate.	Proceeds on sale of assets will be processed as part of the financial year-end processes.
Other Gains	(721 936)	-13.2%	The variance is a combination of over/under- recovery on: a) Inventory Consumed for Gains Water, Price Adj B/Water and Price Adj R/Water (under), due to outstanding accounts from the National Department of Water & Sanitation; and b) Fair Value Adjustments - Non Exchange transactions (over), due to the concessionary adjustment recognised for the off-market portion of the first tranche of the KfW loan received on 15 May 2025.	No corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u> Vote 1 - Community Services & Health	(134 958)	-13.9%	The variance is a combination of over-/under-recovery on: 1. Transfers & Subsidies – Operational (under), mainly on: a) Grants and Subsidies: Provincial (Conditional), due to delays in submitting claims to the Western Cape Department of Health as a result of outstanding supporting documentation; and b) Grants and Subsidies: Provincial (Unconditional), due to outstanding revenue recognition for June 2025. 2. Transfers & subsidies - Capital Monetary (under), mainly on: a) Capital GGR – National, where departments are currently busy verifying, confirming and processing goods received notes (GRN) for USDG funded capital projects; and b) Capital GGR – Provincial, where the R6,5 million grant received for implementation of the Haven Night Shelter will be returned in July/August 2025. The project will only commence in 2026/27 as a result of planning and rezoning challenges. 3. Sales of Goods and Rendering of Services (over), mainly on: a) Admission/Entrance Fees, due to higher than expected usage of community facilities; b) Application Fees, due to more than expected applications for liquor licences linked to extended opening hours; and c) Burial fees, due to an increased demand for burial spaces and other burial services.	Outstanding monthly claims will be processed and submitted to the Western Cape Department of Health. Final year-end transactions still in progress.
Vote 2 - Corporate Services	11 833	14.6%	The variance is a combination of over-/under-recovery on: 1. Skills Development Levy (over), 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. Grants and Subsidies: National (conditional) (under), the variance is due to outstanding revenue recognition on projects relating to Facilities Management. 3. Profit on sale of assets (over), due to more fleet items being included in the auction than initially anticipated.	Outstanding revenue recognition to be processed in period 13.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 3 - Economic Growth	(147 880)	-32.7%	The variance is a combination of over-/under-recovery on the following categories: 1. Rental from Fixed Assets (over), a combination of over-/under-recovery, on the following items: a) Market related (other) (over), due to more than anticipated new rental leases concluded; and b) Non- Market Related (under), due to lower than expected demand for facility rentals, cost waivers granted through SPEVCO applications, and the impact of rental terminations. A substantial reversal earlier in the financial year amounting to R6 million further contributed to the shortfall. 2. Interest earned on land sales (over), due to higher than anticipated interest earned on land sales. This type of income is challenging to forecast as it largely depends on the timing of the sale registration. The registration and transfer of sales may be delayed due to factors beyond the department's control, making it difficult to plan for in advance. 3. Development Contribution/Levy & BICL (under), due to the subsidised payments from the AFF account made to various service departments. 4. Gains on disposal of Assets (under), due to outstanding transactional processing.	Gains on disposal of Assets: Proceeds on sale of assets will be processed as part of the financial year-end processes.
Vote 4 - Energy	355 961	1.6%	The variance is a combination of over-/under-recovery on the following categories: 1. Service Charges - Electricity revenue (over), as a result of minimal load-shedding taking place in this period as compared to the same period of the previous year. The current period budget provisions are based on historical trends. 2. Interest earned from Receivables (over), due to an increase in overdue debtors' accounts as a result of the economic constraints experienced by customers. 3. Operational Revenue - Development Contribution/Levy & BICL (under), which is linked to developer requirements and is currently lower than anticipated to date. 4. Transfers & subsidies - capital monetary (under), due to outstanding invoice verifications.	Transfers & subsidies: Invoices will be processed for payment by 11 July 2025.

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	659 721	3.5%	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. Agency services (under), mainly on Agency Income – Provincial, due to fewer license renewals processed than previously planned as a result of more competitors in the business resulting in the majority of customers using alternative processes to renew their licenses. 3. Interest earned from Current & Non-Current Assets (over), mainly on: a) Interest Received, as a results of higher cash balances and favourable interest rates offered in the market; b) Interest Received: Short Term and Call fixed deposits, due to improved investment returns as a result of higher cash balances as well as more favourable interest rates than originally anticipated; and c) Interest Received - Allocation to Donors, due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds. 3. Rental from Fixed Assets (over), mainly on Rental Fixed assets: Non-market related, due to the timing difference in the payments received from Western Province Rugby (WPR) and revenue recognition of the payments over the lease term. 4. Operational Revenue (under), a combination of over-/under-recovery, mainly on: a) Administrative Handling Fees Recovered (under), due to less admin handling fees recovered than anticipated; b) Collection Charges Recovered (over), due to an increase in the number of customers being handed over for outstanding debt; and c) Cash Recoveries Claims (over), as a result of recoveries received from third parties for reimbursement to the City. 5. Property Rates (over), a combination of over-/under-recovery, on the following sub items: a) Property Rates (under), due to valuation and rating category changes done during the reporting period. End of financial year processes may affect figures marginally; <i>Continued on next page.</i>	Agency Income: The Revenue Department aims to roll out new initiatives to get customers back in 2025/26. Transfers and subsidies - Operational: Final transaction for 2024/25 will be captured once expenditure on all grants has been processed and verified.

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	See previous page.	See previous page.	b) Income Forgone: Rates: Old Age Pension and Income Forgone: Indigent Rebate (under), due to fewer than planned applications approved; c) Income Forgone: Indigent Rebate (under), due to less properties receiving the reduction to date than initially anticipated; and d) Income Forgone: Council Determined Rebate (over), due to more property owners qualifying for the rebate than initially anticipated. 6. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: National (Unconditional), as a result of the VAT claw back on various USDG projects. 7. Interest on Arrear Rates (over), due to more than planned outstanding Rates debtors. 8. Other Gains (over), mainly on: a) Net gains on financial instruments at Future Value (FV), 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; and b) Fair Value Adjustments - Non-Exchange transactions, due to the concessionary adjustment recognised for the off-market portion of the first tranche of the KfW Loan received on 15 May 2025.	See previous page.
Vote 6 - Future Planning & Resilience	(17 699)	-21.8%	The variance is a combination of over-/under- recovery against the following categories: 1. Administration Fees (over), due to the recovery of wayleave administration fees of which only 10% relates to the Directorate. 2. Grants and Subsidies: National (under), due to operating projects funded from the Programme and Project Preparation Support Grant (PPPSG), which progressed slightly slower than planned. The project managers are also waiting on outstanding invoices.	The Directorate will journalise the wayleave admin fee component to the other directorates by 18 July 2025. Outstanding invoices will be processed before 11 July 2025.

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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	(484 278)	-26.3%	The variance reflects against the following categories: 1. Rental of fixed assets (under), a combination of over-/under-recovery, mainly on the following items: a) Indigent Relief, and Subsidies/Rebates (over), which is demand driven and dependent on the eligibility of applicants making it difficult to plan on a monthly basis; and b) Rental Fixed Assets: Non-Market Related, and Rental Fixed Assets: Market Related other (under), due to a decrease in rental for saleable units, and the reversal of historical billings as rental contracts are being regularised for the CRUs. More than planned saleable rental units have been transferred to date. 2. Grants and Subsidies: National (Conditional), due to the turnaround time of filling grant-funded vacancies within the Informal Settlements Department. 3. Grants and Subsidies Provincial, mainly due to: a) Outstanding invoices on a number of projects; b) Delays with the appointment of the contractors on the Maroela Housing Project; c) Pending approval from the WCG before the Imizamo Yethu Project, and IDA Project can commence; and d) Electrification to be completed on the Freedom Park, Ottery IDA Project before construction can continue. e) Construction delays experiences on the Dido Valley Project, as a result of inclement weather; and f) Cancellation of appointment of the PSP on the Atlantis, Kanonkop Phase 2 Project. 4. Grants and Subsidies: PCDR (Conditional), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is currently underway. 5. Revenue Capital: GGR – National, mainly as a result of: a) Outstanding invoices for a number of projects for services rendered in the reporting month; b) Prolonged land acquisition processes on the Land Acquisitions FY25 Project; c) Late start of the Area South - Public lighting FY25 Project, due to finalisation of works packages, which took longer than anticipated; d) Extended time period on the Rouen Farms Housing Project, due to obtaining public comments on the Environment Impact Assessment (EIA) scoping report, and unauthorised activities of two outside contractors working on the site. Project will not proceed in 2025/26.	Grants and Subsidies: Provincial, and Revenue Capital: GGR – National: a) Project managers to follow up on outstanding invoices; and b) Remaining budget on projects that have been concluded to be moved to other projects.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 8 - Office of the City Manager	315	34.4%	The variance is mainly on Transfers and Subsidies: Operational and is attributed to unexpected funds raised at a charity dinner hosted by the Mayor where tickets, auction items and calendars were sold.	No immediate corrective action required.
Vote 9 - Safety & Security	151 182	6.1%	The variance is a combination of over-/under-recovery on the following categories: 1. Fines, penalties & Forfeits (over), mainly on: a) Fines - Traffic Fine Accruals, and Traffic Fine Income (over), due to: i) Stricter controls and heightened visibility of traffic enforcement officers, which led to more traffic fines being issued for the year-to-date; and ii) The availability of resources such as the Traffic Roadshow has further encouraged traffic fine payments. b) Vehicle Impoundment Fees (over), due to an increase in traffic operations leading to more vehicles being impounded as well as more traffic enforcement officers actively monitoring parking violations resulting in more vehicles being impounded. 2. Interest earned from Receivables (over), due to interest received on outstanding major hazard installation organisation accounts. 3. Sales of Goods and Rendering of Services (over), on: a) Fire Fees, as a result of an increase in billings for fire-related events; and b) Hire of Municipal Staff, due to more requests received for external events than anticipated for the period. 4. Transfers and Subsidies Operational (under), due to delays in the processing of recoveries for revenue to be recognised for the LEAP Project for the year-to-date. 5. Agency Services (under), where the reconciliation will be done in the next reporting period after which costs will be actualised. 6. Transfers and Subsidies - Capital (under), due to the late submission of invoices for work completed on 30 June 2025.	Transfers and subsidies – Operational: Revenue recognition will be processed once all recoveries have been captured during finalisation of the 2024/25 year-end processes.
Vote 10 - Spatial Planning & Environment	21 966	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	(885 819)	-32.4%	The variance is a combination of over-/under-recovery against the following categories: 1. Sales of Goods and Rendering of Services (over), mainly on Bus fares - Transit Products, due to MyCiTi fare revenue being higher than anticipated. 2. Interest Received - Allocation to Donors (under), due to delays in processing journals of actual salary costs of IRT Phase 2A staff to the interest account. 3. Operational Revenue (over), mainly on: a) Development Contribution/Levy & BICL, due to higher than planned revenue on property development, which is difficult to accurately predict for cash flow purposes; b) Prior Year Revenue and Refunds received, due to correction of MyCiTi tap errors related to 2023/24 as confirmed by ICT-Works and the Revenue Department. 4. Transfers & Subsidies - Operational (under), mainly on: a) Grants and Subsidies: National (Conditional), due to slower than planned progress on the following projects: Business Planning, Industry Transition, Automated Fare Collection (AFC), Advanced Public Transport Management System (APTMS), Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP); and b) Grants and Subsidies: PCDR (Conditional), due to fewer hours being claimed by consultants for Professional Services: Integrated transport planning on Tender 249C/2020/21. 5. Transfers & subsidies - Capital Monetary (under), mainly on the following items: a) Capital GGR - National, 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. There is a large value at risk in respect of the IRT Phase 2A Project as a whole. National Treasury will issue a letter by November 2025 indicating the unspent amount and by when it needs to be paid into the National Revenue Fund (NRF); and b) Capital PCDR, due to delays in the Eskom connection and EV duct installations, which have significantly impacted the timeline and outstanding invoices. The soft services, which aim to improve conditions, and the improved functioning of the bigger PTI-precinct area are receiving attention through the ORIO Working Group and PTI-Precinct Management Unit.	Transfers & subsidies - Capital GGR: The Directorate is considering rephasing a portion of the budget to outer years. Transfers & subsidies - Capital PCDR: Stakeholder engagement is ongoing with a Broader Leadership Group (BLG) around precinct-related matters.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 12 - Urban Waste Management	(62 018)	3.2%	The variance is a combination of over-/under-recovery against the following categories: 1. Service charges - Waste Management (under), combination of over-/under-recovery, mainly on: a) Indigent Relief: Refuse (over), where the number of eligible applicants is higher than originally anticipated; and b) Disposal Coupon Fees (under), where the waste disposed of at landfill sites is consumption driven and currently lower than anticipated. 2. Operational Revenue (over), mainly on Development Contribution/Levy & BICL, where development of new properties is currently higher than anticipated to date. 3. Transfers and Subsidies - Operational, Grants and Subsidies: National (Conditional) (under), where recruitment of EPWP staff is lower than anticipated. 4. Gains on disposal of Assets (over), where transactions linked to the auction in August 2024 was only captured in December 2024. Furthermore, the revenue received from the auction of the vehicles was much higher than anticipated.	Final year-end transactions are still in progress.
Vote 13 - Water & Sanitation	(903 648)	-32.4%	The variance is a combination of over-/under-recovery against the following categories: 1. Service Charges (over), mainly on Water and Waste Water Management, due to service charges in these categories being slightly higher than anticipated. 2. Sales of Goods and Rendering of Services (under), where sales for treated effluent is lower than forecasted. 3. Operational Revenue (under), a combination of over-/under-recovery, mainly on: a) Collection Charges Recovered (under), due to recoveries from debt action being lower than anticipated; and b) Development Contribution/Levy & BICL (over), where revenue generated from applications for developments within the City is slightly higher than anticipated. 4. Transfers and subsidies - Operational (under), mainly on: a) Grants and Subsidies: National (Conditional), as a result of the delayed implementation of flood alleviation projects, as funding was only appropriated in the April 2025 adjustments budget. While several commitments have been raised, the full scope of work could not be completed in 2024/25. Savings will be realised; and <i>Continued on next page.</i>	Sales of Goods and Rendering of Services: Trend will be monitored as a reduction in the full year budget has already been made. Transfers and subsidies – Operational: Project managers to submit requests for the roll-over of funding. Other gains: It is anticipated that accounts will be received during period 13.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u> Vote 13 - Water & Sanitation	<i>See previous page.</i>	<i>See previous page.</i>	b) Grants and Subsidies: PCDR (Conditional), as a result of initial delays in the finalisation and approval of work packages for the KfW Project. Although this issue has been resolved, minimal training interventions were implemented and interventions will be carried over to 2025/26. The delay in the appointment of the project manager for the Bill Gates Community Facilitation Project further contributed to the variance. Savings will be realised. 5. Other Gains (under), as a result of under-recovery of Inventory Consumed for Gains Water, Price Adj B/Water and Price Adj R/Water, due to outstanding accounts from the National Department of Water & Sanitation. 6. Transfers & subsidies - Capital monetary (under), mainly on: a) Capital GGR - National, due to late submission of invoices from service providers that must be verified before processing for payment. Minor savings are anticipated; and b) Capital PCDR, due to requests for new connections being slightly lower than anticipated.	<i>See previous page.</i>

Material variance explanations for operating expenditure by vote and by type

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 1 - Community Services & Health	(289 605)	-6.2%	The variance reflects mainly on the following categories: - Employee related costs (under), a combination of over-/under expenditure, mainly on: - Basic Salaries and Wages, Pension Scheme Employer Contribution and Medical Aid Employer Contributions (under), due to the number of vacancies currently in the Directorate; - Wages: Mayor's Job Creation Project (under), due to outstanding EPWP final payroll run; and - Leave Pay (under), due to lower than anticipated leave encashment to date. - Inventory Consumed (under), a combination of over-/under expenditure, mainly on: - Materials Consumables Tools & Equipment (under), due to savings realised with the implementation of the MJCP and Departmental Programmes; - Pharmaceutical Supplies, G&D Pharmaceutical Supplies, and G&D Vaccines (under), due to outstanding invoices, and lower than expected unit prices charged by the service provider; and - R&M Labour to Operating (under), where outstanding labour sheets have negatively impacted the processing of recoveries. - Depreciation & amortisation (under), due to lower than expected implementation of 2023/24 capital projects, resulting in under performance on asset depreciation in 2024/25. - Contracted Services (under), a combination of over-/under expenditure, mainly on: - Advisory Services - Project Management, G&D Lab Services - Medical; Recreation, Sport, Tourism & Social Development; R&M Gardening Service; R&M Plants Greenery & Vegetation; Cleaning Costs; Medical Health Services & Support; and Security Services: Municipal Facilities (under), due to delays in confirmation and processing of GRN; - Laboratory Services - Medical and Building Contractors (over), due to higher demand than anticipated; - R&M Contracted Services Building, R&M Electrical, and R&M Grading of Sport Fields (over), due to an increased demand for maintenance as a result of ageing infrastructure; - Administrative and Support Staff and Medical Staff (under), due to lower than expected year-to-date demand within the City's Health Department; and - G&D Security Services & Charges; R&M Clearing & Grass Cut Services; and R&M Cleaning Costs (under), due to outstanding Plant Maintenance (PM) orders.	The Directorate has 543 vacancies in various stages of the Recruitment & Selection (R&S) process; 1921 posts were filled while 905 terminations were processed since the start of the financial year. b) Final payroll run to be completed in July 2025. - c), 2. a), and 4. d) Savings will be utilised to top-up other over expenditure items. - b), and 4. a) Year-end processes to be completed by 11 July 2025. Savings to be utilised to top-up other over expenditure. c) Outstanding labour sheets to be captured before 18 July 2025. - b), and 4. c) Budget provision to be increased from savings within the Directorate before 18 July 2025. e) Outstanding PM orders to be settled before year-end closure.

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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	(173 461)	-4.3%	The variance is a combination of over/under expenditure against the following items: 1. Employee related costs, 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 rate of various projects. 3. Inventory Consumed (over), a combination of over-/under expenditure, mainly on: a) Labour to operating (over), due to under-recovery as a result of outstanding work orders that still needs to be processed to recover labour hours worked; and b) Printing Stationery & Photographic (under), due to delays with the stationery order at year-end as a result of stock availability. 4. Contracted Services (under), mainly on: a) R&M Contracted Services, where the planned repairs and maintenance at various facilities were not all finalised resulting in invoicing delays; b) Security Services, due to outstanding invoices; c) Advisory Services - Project Management, due to delays with the appointment of consultants for change management linked to the Centre of Excellence; d) R&M Electrical, as a result of a lesser demand for electrical works for repairs and maintenance purposes; e) R&M Maintenance of Equipment, due to fewer breakdowns and reduced service requirements during the period; f) Cleaning Cost, due to outstanding invoices; and g) Administrative and Support Staff, as a result of a number of support staff obtaining permanent positions. 5. Operational Cost (under), a combination of over-/under expenditure, mainly on: a) Software License - Upgrade/Protection (over), relating to productivity software costs, which is more than planned to date as a result of the impact of the exchange rates; b) Specialised Information Technology Services (under), due to the change in assumptions on the CAR programme, where the January 2025 adjustments budget was based on the assumption that SAP would be a cloud subscription model, however a request for information to the market indicated that SAP should be an on-premise (capital) solution, resulting in a decrease in the operating contractor cost requirement; and c) Telecomm: Cell Phone additional Call Charges (under), due to a decreased demand for data as a number of staff utilised their own Wi-Fi when working remotely.	The directorate has 214 vacancies at various stages of the R&S process; 443 positions were filled while 135 terminations were processed since the start of the financial year. Savings will be utilised to top-up other over expenditure items before the closure of the virement system (21 July 2025). Follow up on outstanding invoices before year-end. The CAR programme budget will be adjusted in the Long Term Financial Plan, which will be modelled in 2025/26, to align with the latest requirement.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 3 - Economic Growth	(53 253)	-7.1%	The variance is mainly on: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Contracted Services, mainly on: a) Advisory Services - Project Management, as a result of delays in the submission of invoices for work completed on projects and programmes relating to conceptual design and infrastructure; b) R&M Contracted Services Building, due to late receipt of quotations resulting in delays in the commencement of planned projects; and c) R&M Electrical, R&M Grading of Sport Fields, and Professional Services - Engineering Structured, due to outstanding invoices for June 2025. 3. Depreciation and amortisation (under), where capitalisation of projects is behind schedule.	The directorate has 53 vacancies at various stages of the R&S process; 80 positions were filled while 16 terminations were processed since the start of the financial year. Contracted Services: Advisory Services - Project Management: Project managers are currently engaging with relevant stakeholders to address the issue. Contracted Services: R&M Electrical, R&M Grading of Sport Fields, and Professional Services - Engineering Structured: Invoices will be processed before year-end processes are finalised.
Vote 4 - Energy	58 442	0.3%	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; and c) Contribution to Provision: Post Retirement where the journal will be posted as part of the financial year-end processes. 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. <i>Continued on nex page.</i>	The directorate has 310 vacancies at various stages of the R&S process; 328 positions were filled while 142 terminations were processed since the start of the financial year. Inventory Consumed: R&M Materials - General & Consumables & Materials Consumables & Equipment, and Operational Cost: Invoices will be processed before year-end processes are finalised. 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.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 4 - Energy	<i>See previous page.</i>	<i>See previous page.</i>	3. Inventory Consumed (under), on: a) R&M Materials - General & Consumables & Materials Consumables & Equipment, due to outstanding invoices for June 2025; and 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 (under), 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) R&M Contracted Services Building (over), due to increased building maintenance requirements stemming from the outcome of structural inspections currently being performed; c) R&M Maintenance of Equipment & Meter Management (under), due to outstanding invoices for June 2025. Invoices will be processed before year end processes are finalised; d) Advisory Services - Project Management (under), due to delays in the awarding of tenders relating to the Athlone Power Station Decommissioning Project; and e) Professional Services - Engineering Electrical (under), due to delays in award of the Demand Response Aggregator Services (Power Heroes). There is a legal case pending. 5. Depreciation and amortisation (under), where capitalisation of projects is behind schedule. 6. Operational Cost (under), on Commission - Pre-paid electricity vendor, due to outstanding invoices for June 2025. Additionally, other directorates are utilising the sale of prepaid electricity as a debt recovery mechanism. This debt recovery is more than anticipated to date.	<i>See previous page.</i>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 5 - Finance	(521 427)	-13.0%	The variance is a combination of over-/under expenditure that reflects mainly on the following items: - Employee related costs (under), a combination of over-/under expenditure, mainly on: - Basic Salaries and Wages, and Pension Scheme Employer Contribution, (under), due to the turnaround time of filling vacancies within the Directorate; - Non Structured Overtime (under), due to less than anticipated overtime worked to date; - Leave Pay (under), due to lower than anticipated leave encashment; - Contribution to Provision: Continued Membership (over), due to the post medical aid retirement benefit that is higher than anticipated to date; and - Contribution to Provision: Post Retirement, where the provision will only be made at year-end after the actuarial valuations have been received. - Interest - External (under), due to the delayed drawdown of loans as part of the City's financing strategy, which has resulted in significant savings on external interest payable. - Contracted services (under), mainly on: - Advisory Services - Accountants and Auditors due to a large number of due diligence actions performed in 2023/24 resulting in less demand for advisory services in 2024/25; and - Collection Fees, due to outstanding invoices from attorneys for debt collection against customers not paying their accounts. - Transfers and subsidies (under), mainly on Grants/Sponsorships, due to less grant funding being transferred to the Cape Town Stadium than initially planned. - Operational Cost (under), a combination of over-/under expenditure, mainly on: - Operating Leases (under), where the increase in leasing costs for the Three Arts Mall by the Revenue Department has resulted in delays in negotiations; - Commission (under), due to less than planned commission paid to the third party; <i>Continued on next page.</i>	The Directorate has 73 vacancies in various stages of the R&S process; 255 positions were filled while 73 positions were terminated since the start of the financial year. Savings realised will be transferred to other cost elements in need within the Directorate. Motor Claims: Virements to be processed to cover over expenditure. Premiums: Unicity Insurance Program: Savings realised will be utilised to fund other over spent GL accounts within Insurance.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 5 - Finance	See previous page.	See previous page.	c) Motor Claims (over) and Premiums: Unicity Insurance Program (under), due to insurance claims, which are unpredictable in nature resulting in the year-to-date actuals to date not aligned to the budget; and d) Indigent Relief: Electricity - Eskom (under), due to less indigent applications received than originally anticipated. 6. Other losses (over), mainly on: a) Scrapping of Stock, due to the change in technology of IT equipment and electrical goods resulting in incompatibility of the old items with the new equipment; b) Net losses on financial instruments at Fair Value, due to loss on sales on the valuation of financial instruments (e.g. investments), which is not budgeted for but do occur from time to time due to market valuation movement; and c) 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 resulting in a reduction in inventory value as adjustments were made to align with the lower replacement values.	See previous page.
Vote 6 - Future Planning & Resilience	(51 442)	-8.5%	The variance reflects mainly on the following items: 1. Employee related costs, due to the turnaround time of filling vacancies within the Directorate. 2. Advisory Services - Project Management, due to delays in receiving final outstanding invoices. 3. G&D Prof Services -Engineer: Civil, as a result of delays in receiving consultant invoicing, and limitations in civil engineering resources affecting project progress. 4. Advertising - Corporate and Municipal Activities, due to delays in receiving final invoices.	The Directorate has 24 vacancies in various stages of the R&S process; 68 positions were filled while 12 positions were terminated since the beginning of the financial year. Final outstanding invoices to be processed before 11 July 2025.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 7 - Human Settlements	(113 557)	-6.5%	The variance is a combination of over-/under expenditure against the following categories: - Employee related costs (under), mainly on: - Basic Salaries and Wages, and Pension Scheme Employer Contribution, due to the turnaround time in filling vacancies; and - Wages: MJCP, due to delays with implementation of the MJCP projects within the Public Housing Department, due to a number of challenges including the randomisation process of the Centralised Job Seeker Database challenges, unforeseen terminations as well as issues with the submission of required documentation by applicants. - Inventory Consumed (over), a combination of over-/under expenditure, mainly on: - Materials Consumables Tools & Equipment (over), where the year-to-date overspend relates to more than anticipated project relocation kits issued to informal dwellers; - R&M Materials General & Consumables (under), due to initial delays with the finalisation of work packages and outstanding invoices; and - Labour to Operating (over), due to a number of vacancies as a result of the turnaround time to appoint staff and ongoing staff movement resulting in the non-recovery of these hours as well a backlog in capturing recoveries at depots. - Contracted Services (under), a combination of over-/under expenditure, mainly on: - Building Contractors (over), where expenditure relating to Conradie Park Phase 2 Project was incorrectly posted against City funds instead of grant funding. It should be noted that housing development funding (separate operating account) has been approved and a virement is in progress; - Professional Services - Engineering: Civil (over), due to additional feasibility studies in order to complete the land use application and auxiliary requirements to establish a mixed market and affordable development in Kromboom and Landsdowne; - Advisory Service - Business & Financial (over), due to the incorrect allocation of capital expenditure; <i>Continued on next page.</i>	The directorate has 120 vacancies in various stages of the R&S process; 368 positions were filled while 62 positions were terminated since the beginning of the financial year. Project managers to follow up on outstanding invoices. Budget realignment to reprioritise savings will be done as part of year-end processes. Contracted Services: Advisory Service - Business & Financial: Corrective journals to be processed for capital expenditure incurred on the operating budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 7 - Human Settlements	See previous page.	See previous page.	d) G&D Advisory Services - engineering Civil (over), due to budget misalignment between cost elements within the Gugulethu Infill Project; e) Security Services: Other & Municipal Facilities (over), due to the high demand for security by project managers embarking on site visits as a result of an increase in gang-related violence on site, illegal occupation and vandalism at various City projects; f) Advisory Services - Project management (over), due to additional requirement of a housing needs register for the beneficiary management of the Business and Service Expectation Transformation Programme. g) Cleaning Cost (over), due to an increase in demand for cleaning services within informal services; and h) G&D Advisory Services - Quality Control (under), due to projects that are still awaiting to be registered with the NHRBRC. 4. Transfers and Subsidies (under), due to delays with processing the G&D Housing PHP payment by the WCG as well as contractors that are behind schedule. 5. Operational Cost (under), mainly on; a) Subsidy on Homeowners Redemption, due to misalignment between the period budget and actual expenditure incurred to date; and b) Deeds and Transfers, due to delays in the processing of transfer of rental units as a result of backlogs. 6. Depreciation & Amortisation, and Capital Asset Impairment (under), due to impairment calculations that will only be finalised as part of year-end processes.	See previous page.
Vote 8 - Office of the City Manager	(31 648)	-5.9%	Immaterial variance.	The Directorate has 23 vacancies in various stages of the R&S process; 62 positions were filled while 16 positions were terminated since the beginning of the financial year.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 9 - Safety & Security	(355 712)	-5.8%	The variance reflects against the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies. 2. Contracted Services mainly on: a) Aerial Photography, where no invoices were received from the vendor for June 2025; and b) Repairs and Maintenance (inclusive of G&D), as a result of a reduction in maintenance requirements, which is mainly due to various building improvement projects of facilities management. 3. Inventory Consumed mainly on: a) Fuel, due to the cost-saving measures implemented to ensure that funds are only utilised where necessary; and b) Repairs and Maintenance, due to less than anticipated internal R&M requirements for the year. 4. Depreciation, due to assets, which were written off during the year as well as journals for period 12 that still needs to be processed by the Treasury Department. 5. Transfers and Subsidies, due to: a) Payments not disbursed as beneficiaries did not provide their supporting documentation; and b) Cancellation of sponsorship for the 2 Oceans Marathon as a result of non-compliance. 6. Operational costs, due to: a) Less actuals paid than planned on Commission Revenue Sharing as a result of decreased fines issued and collected on behalf of the Traffic Department; b) Delays in approval of the extension of the uniform tender; and c) Less than anticipated vehicles hired for the year-to-date.	The Directorate has 752 vacancies in various stages of the R&S process; 1082 positions were filled while 546 were terminated since the beginning of the financial year. The finance manager is monitoring the situation.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 10 - Spatial Planning & Environment	(94 257)	-5.6%	The variance reflects against the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies. 2. Contracted Services mainly on; a) Alien Vegetation, where the variance relates to the Mayors Priority Programme: Dredging at Zeekoevlei and is due to misalignment between actuals and budget provisions. b) Repairs and Maintenance, as a result of a reduction in the maintenance requirements for the year; and c) Advisory Services Project management, where invoices for work completed by 30 June 2025 are in the process of being vetted by project managers in order to be GRN'd by the year-end cutoff date. 3. Depreciation, due to lower than planned implementation of capital projects in 2023/24 as well as delays in capital purchases and finalisation of projects in 2024/25.	The Directorate has 122 vacancies in various stages of the R&S process; 624 positions were filled while 43 positions were terminated since the beginning of the financial year. The finance manager is monitoring the situation.
Vote 11 - Urban Mobility	(371 400)	-8.1%	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, and less than anticipated spend on EPWP as a result of the delayed uptake of new EPWP workers. 2. Inventory consumed (under), mainly on R&M Mat General & Consumables, due to final expenditure being allocated as part of the year-end finalisation processes. 3. Contracted Services (under), mainly on: a) Advisory Services - Project Management and Professional Services -Town Planner, due to final invoices being verified before being processed; b) G&D Advisory Services - Project Management, where fewer hours were claimed by consultants for the MyCiTi Automated Fare Collection (AFC) maintenance system upgrade and new equipment procured from overseas. The AFC system has been efficient and effective resulting in substantial savings in 2024/25; <i>Continued on next page.</i>	The Directorate has 165 vacancies in various stages of the R&S process; 298 posts were filled while 107 terminations were processed since the start of the financial year. Realignment of budgets to be processed from identified savings to cost elements where additional funding requirements have been identified.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 11 - Urban Mobility	See previous page.	See previous page.	c) G&D Advisory Services - Quality Control, where the Public Transport Fleet Department only started utilising the monitoring contract in April 2025 even though provision was set aside for the full financial year. The project manager further effectively utilised and managed resources, requiring fewer personnel to carry out the necessary monitoring functions, which led to cost savings on the contract; d) G&D Professional Services - Engineering: Civil, due to delays in processing invoices for the Topographical survey on the N2 Outbound PT Priority Lane, and traffic counting services' contract; e) G&D Professional Services - Town Planner, due to delays in processing invoices for contract 349C/20/21, the resignation of a key project team member, a lack of progress in the Golden Arrow Bus Services (GABS) collaboration with the WCG survey, and delays in the mibus taxi on-board survey resulting from technology/software issues; f) R&M Advisory Services - Project Management, due to lower than anticipated hours billed; g) R&M Contracted Services Building, due to final orders still in process and a review of commitments still underway. It is anticipated that the Directorate will not overspend on this item; h) R&M Maintenance of Equipment, due to lower than anticipated expenditure on maintenance of equipment; i) Transportation Services: People, due to the delay in processing of invoices. The Public Transport Department was waiting on a virement to settle and reduce commitments to ensure sufficient budget is available for payment to the Vehicle Operating Company for period 12; j) Call Centre, due to less than anticipated costs paid as the Directorate is utilising the grant fund first; k) G&D Transportation Services People, as a result of forward planning and a review of the services currently being rendered. A downward trend developed where actual spending is less than what was budgeted for. As a result of this operational review, savings were generated from various services rendered resulting in funds being utilised to support other streams requiring additional funding; l) G&D Call Centre, due to budget allocation being increased to cater for unforeseen CPA charges on the final invoices to be processed; 4. Operational Cost (under), mainly on: a) R&M Hire of LDV, PVan, Bus, SpcVeh, where the GRN'ing of invoices against orders raised is underway. It is expected that the payments will be processed in period 13; b) G&D Insurance: Non GIF, due to lower than anticipated annual insurance premium for MyCiTi for 2024/25; and c) G&D Spec Inform Tech Services (over), where expenditure relating to the freeway management system and design work done by the South African National Road Agency SOC Ltd (SANRAL) was more than initially anticipated. 5. Losses on disposal of Assets (over), due to scrapping of IRT busses.	See previous page.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 12 - Urban Waste Management	(162 929)	-4.3%	The variance is a combination of over-/under expenditure against the following categories: - Employee related costs (under), mainly on: - Salaries & Wages, due to the turnaround time to fill vacancies; - Wages: Mayor's Job Creation Project, where fewer than anticipated EPWP staff has been recruited to date; and - Contribution to Provision: Post-Retirement Medical Aid, where final transactions for the year are still to be processed. - Inventory Consumed (over), mainly on: - Fuel (Petrol, Diesel and Fuel Oil), where fluctuations in the fuel price have resulted in higher expenditure to date; and - Materials Consumables Tools & Equipment, where the cost of refuse bags required for clean-up campaigns was higher than anticipated. - Depreciation (over), as a result of some vehicles being delivered ahead of schedule. - Interest (under), mainly on Interest costs Unwinding of discounts, where final transactions for the year are still to be processed. - Contracted Services (under), combination of over-/under expenditure, mainly on: - Advisory Services - Research & Advisory (under), where functions required by professional services companies to perform design work up to concept design was invoiced, however, came in lower than expected; - Waste Minimisation (over), where the amount of green waste being chipped at various facilities are more than anticipated to date; - Haulage (over), due to more waste being hauled to landfill sites as waste generated by Transfer Stations and Drop-offs is more than anticipated; - R&M Maintenance of Equipment (under), due to the backlog of the repair of fleet that is in the process of being addressed with the use of the awarded panel tenders; - 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; - Litter Picking and Street Cleaning (under), due to delays in finalising the report to BAC for the Sandy Area Tender that should have been awarded on 1 January 2025; and - Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties while being escorted by security staff. - Operational Costs (under), combination of over-/under expenditure, mainly on: - Hire of LDV, P/Van, Bus, Special Vehicle (under), as a result of a decrease in vehicles required to date; and - Rehabilitation Costs Actual Expenditure and Transferred to Provision (over), where final transactions for the year are still to be processed.	The directorate has 344 vacancies in various stages of the R&S process; 658 positions were filled and 219 terminations processed since the start of the financial year. Period budget provisions to be reviewed and virements to be processed. Final year-end transactions are still in progress.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 13 - Water & Sanitation	(1 470 275)	-11.0%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), mainly on: a) Salaries and Wages, due to the number of vacancies within the Directorate; b) Wages: MJCP, where the number of EPWP staff recruited for some projects has been lower than anticipated to date; c) Non Structured Overtime, due to a decrease in overtime hours worked by staff as overtime is limited to emergencies in most branches; and d) Contribution to Provision: Post Retirement, due to the journal for the post retirement benefit pending final approved actuarial report. The journal will be posted in period 13. 2. Inventory Consumed (over), combination of over-/under expenditure, mainly on: a) Chemicals (under), due to a decrease in volumes drawn and treated at water treatment plants where high levels of expensive chemicals are required; b) Fuel (Petrol, Diesel and Fuel Oil) (under), as a result of a decrease in diesel usage for generators, due to fewer instances of load-shedding; c) Materials Consumables Tools & Equipment (under), as a result of a decrease in consumables required in some branches; d) Inventory consumed: Bulk Water, Reticulation Water, Reticulation Unmetered, and Reticulation Informal (under), due to outstanding accounts from the National Department of Water & Sanitation. Expenditure is anticipated to increase; and e) R&M Materials General & Consumables (under), due to a decrease in materials required by internal teams/contractors for maintenance work across a number of branches. 3. Depreciation & amortisation (over), where the capitalisation rate and reviewed useful life of assets resulted in misalignment of the period budget with actual depreciation charges to date. 4. Contracted Services (under), mainly on: a) Advisory Services - Occupational Health, due to various site safety and medical surveillance projects taking longer than anticipated. These projects will continue in 2025/26; b) Advisory Services - Research & Advisory, as a result of grant funding that became available resulting in reallocation of actual expenditure. Savings is anticipated; c) Professional Services -Engineering: Civil, due to delays in submission of invoices by the PSP; d) G&D Advisory Services - Research & Advisory, due to initial delays in reaching an agreement with KfW on work packages resulting in implementation delays; e) Sludge Removal, due to equipment breakdown at Faure WTP in the middle of June resulting in a decrease in sludge removal; f) Haulage, as a result of the cost for haulage services being significantly lower than anticipated;	The directorate has 914 vacancies at various stages of the R&S process; 851 posts were filled while 265 terminations were processed since the beginning of the financial year. The moratorium is being lifted incrementally to align the filling processes with available R&S capacity. G&D Contracted Services Building: A roll-over request will be submitted for any unspent funds at year-end. Budget provisions will be reviewed and virements processed.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 13 - Water & Sanitation	<i>See previous page.</i>	<i>See previous page.</i>	g) Security Services: Other, due to the withdrawal of all escort security services from the Khayelitsha area as a result of numerous shooting incidents. Additionally, a number of invoices must still be received and vetted before it can be processed for payment; h) G&D Contracted Services Building, due to delayed implementation of the Flood Alleviation Project where funding was only approved in the April 2025 adjustments budget; i) R&M Contracted Services Buildings, due to outstanding invoices that must still be received and processed for payment. Additionally, some Branches were impacted by the unavailability of procurement vehicles to carry out maintenance work during different periods of the financial year. Savings will be realised; j) R&M Maintenance of Equipment, due to an increase in equipment breakdown resulting in emergency repairs; k) Security Services: Municipal Facilities, due to delays in processing some invoices that are still being vetted for payment; l) Meter Management, due to delays in implementing the Indigent Leaks Project as a result of a lack of customer buy-in. Additionally the number of disconnection and reconnection allocated to contractors have been lower than anticipated. Savings will be realised; m) Sewerage Services, due to outstanding invoices that must still be received and processed for payment; and n) R&M Alien Vegetation Control, due to outstanding invoices that must be received and processed for payment. 5. Cash transfers and grants: G&D (under), due to the contingency fund for the Water Research Council that will not be claimed in 2024/25. 6. Operational cost (under), mainly on: a) Hire Charges, due to the reduced hiring of pumps for operations as a result of a decrease in the number of pump breakdowns. Savings will be realised; b) 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 earlier than anticipated. Savings will be realised; c) R&M Hire of LDV, P/Van, Bus, SpcVeh, due to the hiring of fleet required for the cleaning of ponds and reactors being less than anticipated. Savings will be realised; d) Electricity, due to fluctuations in electricity usage and outstanding invoices from Eskom; e) Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water & Sanitation; f) Water Research Levy, where water drawn from external sources was lower than expected, resulting in lower expenditure for the water research levy. Savings will be realised; and g) Water Resource Management Charge DWS, due to an outstanding invoice from the National Department of Water & Sanitation. In addition, the levy has been lower than anticipated. 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 the outstanding accounts from the National Department of Water & Sanitation.	<i>See previous page.</i>

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Employee related costs	(1 308 790)	-6.8%	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 3657 vacancies as at 30 June 2025; 7038 positions were filled (2211 internal, 961 external, 1578 rehire, 2288 EPWP) with 2541 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	(3 335)	-1.8%	Immaterial variance.	-
Bulk purchases - electricity	358 333	2.2%	The variance is as a result of minimal instances of load-shedding taking place during this period as compared to the same period of the previous financial year. Current period budget provisions are based on historical trends.	No corrective action required.
Inventory consumed	(982 244)	-13.7%	The variance is mainly on: 1. Bulk Water, Reticulation Water, Reticulation Unmetered, and Reticulation Informal, due to outstanding accounts from the National Department of Water & Sanitation. Expenditure is anticipated to increase during finalisation of year-end processes. 2. Chemicals, due to a decrease in volumes drawn and treated at Water Treatment Plants where high levels of expensive chemicals are required. 3. Pharmaceutical Supplies, G&D Pharmaceutical Supplies, and G&D Vaccines, due to outstanding invoices and lower than expected unit prices charged by the service provider. 4. R&M Mat General & Consumables, due to outstanding invoices for June 2025. 5. Fuel (Petrol, Diesel and Fuel Oil), as a result of a decrease in diesel usage for generators, due to fewer instances of load-shedding.	Year-end processes to be completed by 11 July 2025. Savings will be utilised to top-up other over expenditure items as identified.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Debt impairment	(2 246 237)	-79.6%	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 and water & sanitation.	No corrective action required.
Depreciation and amortisation	(51 007)	-1.3%	The variance is mainly due to assets, which were written off during the year as well as outstanding period 12 journals.	Journals will be processed during finalisation of the 2024/25 year-end processes.
Interest	(284 248)	-26.1%	The variance is due to higher than budgeted cash and cash equivalents, and the drawdown of loans, which has been delayed as informed by the City's financing strategy. The latter has resulted in significant savings on external interest payable.	No corrective action required.
Contracted services	(925 349)	-8.9%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Advisory Services - Project Management (under), due to: a) Invoices for work completed by 30 June 2025 in the process of being vetted by project managers in order to be GRN'd by the year-end cut-off date; and b) Delays in the awarding of tenders relating to the Athlone Power Station Decommissioning Project. 2. Advisory Services - Research & Advisory (under), due to delays in procurement of various services in respect of the Mayoral Priority Programme. 3. G&D Lab Services - Medical and R&M Gardening Service (under), due to delays in confirmation and processing of GRNs. <i>Continued on next page.</i>	Processing of GRNs to be completed by 11 July 2025. Budget re-alignments to be processed from savings to cost elements where insufficient funds have been identified.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u> Contracted services	<i>See previous page.</i>	<i>See previous page.</i>	4. R&M Maintenance of Equipment (under), due to: a) Fewer breakdowns and reduced service requirements during the period; and b) Outstanding invoices for June 2025. 5. Transportation Services: People (under), due to delays in processing invoices. The Public Transport Department was waiting for a virement to settle and reduce commitments to ensure sufficient budget is available for payment to the Vehicle Operating Company for June 2025. 6. Security Services: Municipal Facilities (under), due to delays in processing invoices that are still being vetted for payment. 7. Alien Vegetation Control (under), due to misalignment between actuals and budget provisions on the Mayors Priority Programme: Dredging at Zeekoevlei. 8. Administrative and Support Staff (under), as a result of a number of support staff obtaining permanent positions. 9. 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. 10. Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties while being escorted by security staff. 11. Sewerage Services (under), due to outstanding invoices that must still be received and processed for payment.	<i>See previous page.</i>
Transfers and subsidies	(34 927)	-8.5%	The variance mainly relates to: a) Sponsorships - Events (Section 80), where payments could not be made as a result of delays in submission of all required supporting documentation by SPEVCO-approved beneficiaries.; and b) Sponsorship for the 2 Oceans Marathon being cancelled due to non-compliance.	Sponsorships - Events (Section 80): Follow up to be done with beneficiaries.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Irrecoverable debts written off	2 246 102	927.6%	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 corrective action required.
Operational costs	(257 365)	-7.0%	The variance is a combination of over-/under expenditure against the following categories: 1. Rehabilitation Costs Actual Expenditure and Transferred to Provision (over), where final transactions for the year are still to be processed. 2. Hire of LDV, P/Van, Bus, Special Vehicle (under), due to fewer than anticipated vehicles required to date as City-procured vehicles became available sooner than initially anticipated. 3. R&M Hire of LDV, P/Van, Bus, Special Vehicle (under), where the hiring of fleet required was lower than anticipated. 4. Uniform and Protective Clothing (under), due to fewer uniforms being issued as a result of delays pertaining to the approval of the extension of the uniform tender. 5. Electricity (under), due to fluctuations in electricity usage and outstanding invoices from Eskom. 6. Specialised Information Technology Services (under), due to the change in assumptions on the CAR programme. The January 2025 adjustments budget was based on the assumption that SAP would be a cloud subscription model, however a request for information to the market indicated that SAP should be an on-premise (capital) solution, resulting in a decrease in the operating contractor cost requirement. 7. Premiums: Unicity Insurance Program (under), due to insurance claims, which are unpredictable in nature resulting in the year-to-date budget not being aligned to the actuals to date.	Specialised Information Technology Services: The CAR programme budget will be adjusted in the Long Term Financial Plan, which will be modelled in 2025/26, to align with the latest requirement. Premiums: Unicity Insurance Program: Savings realised will be utilised to fund other over spent cost elements within the Insurance item.
Losses on Disposal of Assets	12 433	470.2%	The variance is due to the unexpected scrapping of an IRT bus as well as the sale of a number of assets such as computer equipment and fleet.	No corrective action required.
Other Losses	(153 888)	-34.4%	The variance reflects on Inventory Consumed: Real: Leakage Reticulation/Water, as a result of losses being lower than the budgeted volumes in the inventory system.	No corrective action required.

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	(58 831)	-16.9%	The negative variance is as result of the following minor projects/programmes not meeting the planned milestones: 1. Integrated Recreation Facilities, where most projects have reached practical completion and invoices were received after month-end. 2. Recreation and Parks Upgrade, Swimming Pool Upgrades, Cemetery Upgrades Kensington and Retreat Homeless Accommodation Ext, which have been completed and invoices were received after month-end. 3. Upgrades to Clinics - East, which was initially delayed due to quotations being received later than anticipated for the roof replacement. 4. National Core Standards - North & Central, where most projects have reached practical completion and invoices are outstanding. Furthermore, the balance of the items could not be delivered by 30 June 2025 due to supply constraints.	Project managers (PMs), together with the support of finance manager/heads, will: a) Ensure all payment certificates are received before 11 July 2025. b) Verify invoices and ensure GRNs are processed by 11 July 2025. c) Process outstanding CPA; d) Roll over unspent committed funds in the August 2025 adjustments budget.
Vote 2 - Corporate Services	(49 583)	-11.4%	The negative variance reflects mainly on the following projects/programmes: 1. Facility Upgrade: Sub Council 18, due to the late appointment of the replacement Professional Service Providers (PSP), geotechnical assessment, design changes during the construction stage, inclement weather conditions and the inability to obtain building materials on time from the manufacturers and suppliers 2. Vendor Management System, due to the protracted process with the appointment of the developer resource. This has further resulted in loss of time for completion of some of the deliverables. 3. Ndabeni Fleet Facility - Upgrade, where PSP quotations took longer than anticipated resulting in some deliverables not being completed by 30 June 2025. 4. Various other projects, due to outstanding invoices.	a) PMs are following up on outstanding invoices. b) The balance of unspent commitments and funds will be rolled over in the August 2025 adjustments budget, where applicable.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 3 - Economic Growth	(48 613)	-38.1%	The negative variance reflects mainly on the following projects/programmes: 1. Development: Gateway Market, Masiphumelele, where the project encountered implementation delays, due to the need to identify an alternative tender following delays on the original tender. This resulted in amendments to the design, and initiation of a new contractor appointment process. 2. Bo Kaap Informal Trading Area, where the project has been delayed due to a well that was discovered on-site. Construction is currently on hold within a 5-meter buffer zone around the well until approval for its stabilisation is obtained. 3. Construction: Somerset West Market, where the project is experiencing delays, due to pending Land Use Management (LUM) and Building Development Management (BDM) approvals. The BDM approval process is underway and is expected to be finalised in July 2025. 4. Athlone TSSC Upgrade/Refurbish Inform Trading, where the project started late, due to the statutory approval waiting period. Furthermore, a high water table content and undocumented underground cables were encountered during excavations.	The unspent funds will be rolled over in the August 2025 adjustments budget.
Vote 4 - Energy	(143 550)	-11.8%	The negative variance is mainly due to: 1. Outstanding invoices on the following projects: a) Ground Mounted PV; b) Hout Bay LV Depot; c) Office Renovation at HV, Ndabeni; and d) MV Infrastructure Refurbishment: South Area S FY25. 2. Expired LUM approval as well as outstanding approval of building plans for the Noordhoek LV Depot resulting in delays of more than 12 months.	a) The PMs are following up on outstanding invoices, which will be vetted and processed by 11 July 2025. b) The balance of unspent funds will be rolled over in the August 2025 adjustments budget.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 5 - Finance	(6 011)	-7.7%	The negative variance is due to invoices being received after month-end for the following projects: a) Upgrade Cash/Motor Vehicle Offices FY25; b) Lighting: Replacement; and c) Office and training facilities upgrade.	Invoices are being vetted and will be processed for payment by 11 July 2025.
Vote 6 - Future Planning & Resilience	(1 371)	-5.2%	Immaterial variance.	-
Vote 7 - Human Settlements	(112 915)	-10.3%	The primary contributing factors to the negative variance are invoices that are at various stages of processing, and certain projects that could not be completed in 2024/25, due to community unrest, extortion, and procurement change-over before the mid-year resulting in delays in implementation.	All outstanding invoices will be processed by 11 July 2025. Furthermore, where applicable, a roll-over application for unspent funds will be submitted to National Treasury.
Vote 8 - Office of the City Manager	(361)	-5.8%	Immaterial variance.	-
Vote 9 - Safety & Security	(17 313)	-3.7%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 10 - Spatial Planning & Environment	(66 733)	-22.1%	The variance is predominantly due to supplier- and contractor capacity constraints, contractor non-performance, practical completion inspections currently underway, invoices for the period under review being received after month-end as well as delays in delivery of the weed harvester as a result of outstanding parts and the assembly of the hydraulic pump.	a) Invoices are being vetted and will be processed for payment by 11 July 2025. b) The balance of the unspent commitments and funds will be rolled over in the August 2025 adjustments budget.
Vote 11 - Urban Mobility	(717 518)	-33.3%	The negative variance mainly reflects on the following projects: 1. IRT: Fare Collection, due to delays in finalising the specifications, which have impacted the procurement process. 2. Road Rehabilitation: Jakes Gerwel F/Conradie-Viking, where the delayed start has resulted in a projected underspend in 2024/25. 3. Rehabilitation: Jakes Gerwel: Wltvrdn Bridge-Highlands, where prolonged stakeholder engagement delayed commencement of construction. 4. IRT Ph2A: Trunk-E6-AZ Berm Stock-Mitchells plain, due to extortion issues, the relocation of existing services, and other technical aspects as well as inclement weather. 5. IRT Ph2A: W1-Roadway-Imam Haron/Chichester, where contract finalisation took longer than anticipated resulting in the contractor being on site later than anticipated. 6. IRT Ph2A: W2-Roadway-Turfhall Road, due to continued electrical and fibre service clashes experienced. 7. IRT Phase 2A: Project Management, where R175 million is to be returned to National Treasury in order to align with DoRA gazetted allocation.	1 to 6. Awaiting invoices for work completed in order to vet and GRN. A roll-over application to National Treasury for unspent funds will be made as well as roll over of unspent balances and soft-locked contingencies not utilised during the financial year in the August 2025 adjustments budget. 7. National Treasury will issue a letter confirming the unspent amount and by when it needs to be paid.

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 12 - Urban Waste Management	(36 048)	-8.7%	The variance is predominantly due to: 1. A contingency of R17,1 million on a construction project, and an insurance provision that will not be utilised; and 2. Outstanding final invoices relating to the delivery of vehicles and plant.	1. The balance of the unspent funds will be rolled over in the August 2025 adjustments budget. 2. The PMs are following up on outstanding invoices, which will be vetted and processed by 11 July 2025.
Vote 13 - Water & Sanitation	(1 156 578)	-24.5%	The variance is predominantly due to: 1. Unutilised contingencies on construction projects of approximately R766 million; 2. A number of projects where invoices are being processed for work done up to 30 June 2025; 3. A legal dispute on the Bayside Canal Upgrade project (R46 million); 4. Cost of work packages for the water and sewer network projects that came in lower than anticipated; and 5. Delays on the Lourens River Flood Alleviation Project, due to challenging site conditions, and inclement weather conditions.	PMs are finalising the year-end processes and unspent funds will be rolled over in the August 2025 adjustments budget for projects where commitments could not be actualised.

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	518 030	4.1%	Immaterial variance.	-
Service charges	663 352	2.2%	Immaterial variance.	-
Other revenue	2 414 368	49.7%	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	(184 137)	-2.6%	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	(84 275)	-2.7%	Grants received were lower than anticipated. The Public Transport Network Grant amounting to R474,9 million expected to be received in March 2025 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	522 994	48.8%	Interest received is higher than expected due to higher cash and investment balances and better than anticipated interest rates offered in the market.	No corrective action required.
Dividends	-	-	-	-
Payments				
Suppliers and employees	905 296	-1.8%	Immaterial variance.	-
Finance charges	(283 086)	25.5%	Finance charges are lower than anticipated due to favourable variable interest rate and lower than anticipated borrowings taken up as a result of the favourable cash position.	No corrective action required.
Transfers and Grants	(410 990)	97.8%	The system is unable to correctly allocate all monthly cash payments relating to transfers and grants at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) OPERATING ACTIVITIES	(3 639 113)	-56.6%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	(198 080)	-100.0%	This is a year-end transaction.	-
Decrease (increase) in non-current debtors	-	-	-	-
Decrease (increase) other non-current receivables	(195)	-100.0%	This is a year-end transaction.	-
Decrease (increase) in non-current investments	-	-	-	-
Payments				
Capital assets	(2 229 729)	19.6%	Capital payments are lower than anticipated. Moreover, the system is unable to accurately differentiate between operating- and capital related spending at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2 031 453)	21.8%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-	-	-
Borrowing long term/refinancing	(3 643 178)	-51.7%	The IFC loan of R2,8 billion budgeted to be received in June 2025 is expected to be taken up in the 1st quarter of 2025/26. Moreover, lower than anticipated borrowings were taken up due to the favourable cash position.	No corrective action required.
Increase (decrease) in consumer deposits	(22 880)	-100.0%	This is a year-end transaction.	-
Payments				
Repayment of borrowing	(149 500)	5.3%	Repayments were lower than anticipated due to taking up lower borrowings as a result of the favourable cash position.	No corrective action required.
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 516 558	82.7%		

Material variance explanations for corporate performance for Quarter 4 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: 750 Actual: 709	41	The target was not achieved due to ongoing challenges with extortion, which affected contractors throughout the financial year. These threats caused significant delays in the rollout and completion of projects in several areas. Additionally, delays were experienced in the implementation of tap installation projects, due to difficulties in recruiting local labour. Multiple rounds of recruitment were necessary, as there were not enough suitable candidates listed on the Jobseekers database. In some cases, applicants were no longer eligible because their details were outdated or they had since moved out of the informal settlement after receiving formal housing opportunities.	To prevent similar delays in future projects, the Department has introduced corrective steps. Going forward, early engagement will take place with all relevant stakeholders involved in the recruitment of local labour through the Expanded Public Works Programme (EPWP). This will help ensure that the Jobseekers database is up to date at the time of project implementation. In addition, the City has intensified its community engagement efforts. Meetings have been held with councillors, community leaders, and contractors to raise awareness about the risks of extortion in identified hotspot areas and to encourage vigilance and early reporting of any threats.
4.F Service requests for non-collection of refuse resolved within 3 working days (Percentage) (NKPI) Target: 96% Actual: 82.63%	13.37%	The target was not met due to several challenges in the service request process, which involves multiple departments. Each plays a key role in resolving issues like missed waste collections. Although operational teams can usually respond within three working days, delays in manual backend processing have affected overall turnaround times. This was also noted in an Internal Audit Report, which recommended reviewing the performance indicator to better align with SMART principles. Another concern is the misuse of the C3 notification system. Some residents log non-collection requests even when bins were not placed on the kerbside as required. Despite these issues, only 1043 service requests were not resolved within the three-day target over the year - just 0.00002% of all scheduled collections. This equates to around 86 delayed requests out of 4 million service points per month.	To address the delays, the Department is finalising a new Standard Operating Procedure (SOP) to streamline the administrative processes linked to the C3 notification system. Internally, staff have been reminded of the importance of closing service requests promptly. Externally, residents have been encouraged to place bins on the kerbside - not inside their properties - and to leave them out in the event of delayed collections. These efforts have led to a marked improvement. Performance rose from 73.75% in Quarter 1 to 82.63% in Quarter 4; up from a baseline of 37.59% in 2022/23. The number of non-collection notifications also dropped from 7670 in 2023/24 to 6003 in 2024/25. Of these, 82.63% were resolved within the three-day target, reflecting a clear improvement in service delivery.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
4.G/EE1.13 Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards Target: 95% Actual: 71.90%	23.1%	The online application system for all Small-Scale Embedded Generation (SSEG) and standard electricity connections is now live, with the go-live date for standard connections having taken place on 5 March 2025. While this marks a significant step forward, uptake of the new system has been gradual. It is anticipated that, as more users adopt the online platform, turnaround times for processing these connection requests will improve accordingly.	The situation will continue to be monitored closely, with improvements made wherever possible.
8.A Informal settlement sites serviced (number) Target: 1 400 Actual: 354	1046	There were delays in appointing contractors for certain areas (Ekanini and Bosasa Link). Some of the larger projects (Village Heights, Military Heights, Kampies, and Monwabisi Park) required additional planning time. Progress was also affected by community-related delays in Village Heights and Military Heights.	These projects are scheduled for completion in 2025/26.
9.B/ENV4.11 Percentage of biodiversity priority area within the municipality Target: 34.18% Actual: 33.34%	0,84%	Although the goal is to prevent any further unregulated/unmitigated loss of biodiversity in priority areas, some level of loss due to development is expected each year, particularly within the Urban Edge.	Monitoring is ongoing, supported by improved mapping based on both field assessments and desktop reviews.
16.D/KOI.19 Total Capital Expenditure as a percentage of Total Capital Budget (KOI) Target: 90% Actual: 86.10%	3,9%	The actual capital expenditure figures are provisional and subject to final confirmation.	No remedial action required.

Table continues on next page.

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
16.K/GG2.31/KOI.13 Percentage of official complaints responded to through the municipal complaint management system Target: 90% Actual: 87.13%	2.87%	Human Settlements: There were issues with duplication in the system, and notifications were not being directed to the correct work centres, which affected processing. Community Services & Health: The Recreation & Parks Department experienced a backlog due to several operational challenges. Most of these have since been resolved, and many older notifications -those exceeding the 93-day target - have been closed. This has impacted the percentage of notifications closed within the target timeframe. Urban Mobility: The Department is facing difficulties in processing notifications, particularly due to duplicate entries, which has slowed progress.	Human Settlements: The team is actively working to resolve the current challenges affecting performance. Community Services & Health: Several new steps and processes have been introduced/adjusted to help reduce and prevent future backlogs. The Recreation & Parks Department will also continue closing as many outstanding notifications as possible. This is expected to help restore balance over time, with a goal of at least 90% of notifications being closed within the target timeframe. Urban Mobility: A data science solution has recently been implemented to help identify and group duplicate notifications, which should improve processing efficiency.

The full quarterly performance report is attached as Annexure B to the report.

Material variance explanations for capital expenditure by vote (Indicator 16.D/KOI.19) can be found in *Material variance explanations for capital expenditure by vote* on page 81.

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
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.3%	6.3%	6.0%	5.6%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	37.3%	86.0%	85.6%	85.2%	85.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.4%	38.0%	30.9%	24.2%	30.9%
Gearing	Long Term Borrowing/ Total Community Wealth	6.1%	18.4%	14.1%	6.5%	14.1%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1.5	1.5	1.8	1.4	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	0.9	1.1	0.9	1.1
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.1%	14.7%	13.8%	11.3%	13.6%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	99.96%	0.0%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	27.8%	30.2%	29.5%	27.6%	28.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	9.1%	8.9%	9.5%	8.4%	9.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	7.0%	7.9%	7.5%	1.7%	1.9%

Aged Creditors

Description	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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	291	–	–	–	11	–	–	–	302	369 279
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	291	–	–	–	11	–	–	–	302	369 279

Aged Debtors

Description	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 over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	463 604	79 401	72 179	78 975	53 540	42 924	281 225	1 343 926	2 415 776	1 800 591	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1 053 279	44 578	49 952	20 859	35 438	16 239	232 128	414 567	1 867 040	719 231	–	–
Receivables from Non-exchange Transactions - Property Rates	847 438	83 134	65 670	88 263	42 841	33 496	245 863	947 284	2 353 989	1 357 747	–	–
Receivables from Exchange Transactions - Waste Water Management	232 662	33 392	30 232	33 857	21 549	17 256	109 432	507 383	985 764	689 478	–	–
Receivables from Exchange Transactions - Waste Management	112 997	18 355	14 824	18 622	11 609	11 074	67 198	337 788	592 467	446 291	–	–
Receivables from Exchange Transactions - Property Rental Debtors	132 873	13 807	12 507	(5 365)	39 561	12 026	84 854	656 830	947 091	787 904	–	–
Interest on Arrear Debtor Accounts	24	6	8	5	5	6	70	3 042	3 166	3 128	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(88 016)	(64 640)	(30 871)	(29 881)	11 827	(12 326)	(38 017)	(252 859)	(504 783)	(321 256)	–	–
Total By Income Source	2 754 862	208 034	214 501	205 336	216 370	120 695	982 753	3 957 961	8 660 511	5 483 115	–	–
2023/24 - totals only	2 743 473	310 816	234 929	221 857	219 792	178 818	1 130 857	4 884 141	9 924 682	6 635 464	–	–
Debtors Age Analysis By Customer Group												
Organs of State	153 268	31 146	24 904	19 182	19 206	9 394	(18 519)	614	239 195	29 876	–	–
Commercial	1 287 861	42 891	25 334	38 191	24 118	12 175	132 238	293 209	1 856 018	499 932	–	–
Households	1 229 337	173 891	142 133	152 554	137 291	93 532	629 763	3 257 969	5 816 472	4 271 110	–	–
Other	84 395	(39 894)	22 128	(4 591)	35 755	5 594	239 271	406 169	748 827	682 197	–	–
Total By Customer Group	2 754 862	208 034	214 501	205 336	216 370	120 695	982 753	3 957 961	8 660 511	5 483 115	–	–

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	81	Fixed	7.70%	2025/07/25	170 000	1 076	–	–	171 076
ABSA Bank	59	Fixed	7.65%	2025/07/04	65 000	409	–	–	65 409
ABSA Bank	57	Fixed	7.65%	2025/07/04	65 000	409	–	–	65 409
ABSA Bank	63	Fixed	7.65%	2025/07/11	10 000	63	–	–	10 063
ABSA Bank	60	Fixed	7.60%	2025/07/11	70 000	437	–	–	70 437
ABSA Bank	66	Fixed	7.60%	2025/07/18	40 000	250	–	–	40 250
ABSA Bank	65	Fixed	7.60%	2025/07/18	40 000	250	–	–	40 250
ABSA Bank	76	Fixed	7.60%	2025/07/30	20 000	125	–	–	20 125
ABSA Bank	75	Fixed	7.68%	2025/07/30	40 000	252	–	–	40 252
ABSA Bank	75	Fixed	7.68%	2025/07/30	35 000	221	–	–	35 221
ABSA Bank	75	Fixed	7.68%	2025/07/30	40 000	252	–	–	40 252
ABSA Bank	75	Fixed	7.68%	2025/07/30	110 000	694	–	–	110 694
ABSA Bank	67	Fixed	7.60%	2025/07/25	60 000	375	–	–	60 375
ABSA Bank	37	Fixed	7.32%	2025/07/11	70 000	379	–	–	70 379
ABSA Bank	29	Fixed	7.30%	2025/07/04	55 000	286	–	–	55 286
ABSA Bank	39	Fixed	7.35%	2025/07/18	110 000	487	–	–	110 487
ABSA Bank	24	Fixed	7.30%	2025/07/04	45 000	189	–	–	45 189
ABSA Bank	30	Fixed	7.33%	2025/07/11	40 000	161	–	–	40 161
ABSA Bank	36	Fixed	7.33%	2025/07/18	30 000	114	–	–	30 114
ABSA Bank	42	Fixed	7.35%	2025/07/25	20 000	72	–	–	20 072
ABSA Bank	37	Fixed	7.35%	2025/07/25	45 000	118	–	–	45 118
ABSA Bank	36	Fixed	7.33%	2025/07/25	30 000	72	–	–	30 072
ABSA Bank	40	Fixed	7.35%	2025/07/30	25 000	55	–	–	25 055
ABSA Bank	40	Fixed	7.35%	2025/07/30	35 000	78	–	–	35 078
ABSA Bank	40	Fixed	7.35%	2025/07/30	30 000	66	–	–	30 066
ABSA Bank	31	Fixed	7.35%	2025/07/31	40 000	8	–	–	40 008
Firststrand	81	Fixed	7.79%	2025/07/25	155 000	992	–	–	155 992
Firststrand	59	Fixed	7.73%	2025/07/04	75 000	477	–	–	75 477
Firststrand	57	Fixed	7.73%	2025/07/04	65 000	413	–	–	65 413
Firststrand	63	Fixed	7.73%	2025/07/11	25 000	159	–	–	25 159
Firststrand	60	Fixed	7.70%	2025/07/11	70 000	443	–	–	70 443
Firststrand	66	Fixed	7.70%	2025/07/18	40 000	253	–	–	40 253
Firststrand	65	Fixed	7.70%	2025/07/18	40 000	253	–	–	40 253
Firststrand	76	Fixed	7.70%	2025/07/30	20 000	127	–	–	20 127
Firststrand	75	Fixed	7.75%	2025/07/30	50 000	318	–	–	50 318
Firststrand	75	Fixed	7.75%	2025/07/30	35 000	223	–	–	35 223
Firststrand	75	Fixed	7.75%	2025/07/30	35 000	223	–	–	35 223
Firststrand	75	Fixed	7.75%	2025/07/30	125 000	796	–	–	125 796
Firststrand	67	Fixed	7.70%	2025/07/25	60 000	380	–	–	60 380
Firststrand	37	Fixed	7.35%	2025/07/11	70 000	381	–	–	70 381
Firststrand	29	Fixed	7.35%	2025/07/04	50 000	262	–	–	50 262
Firststrand	39	Fixed	7.35%	2025/07/18	145 000	642	–	–	145 642
Firststrand	24	Fixed	7.28%	2025/07/04	45 000	188	–	–	45 188
Firststrand	30	Fixed	7.30%	2025/07/11	40 000	160	–	–	40 160
Firststrand	36	Fixed	7.35%	2025/07/18	30 000	115	–	–	30 115

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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								
Firststrand	42	Fixed	7.35%	2025/07/25	35 000	127	–	–	35 127
Firststrand	37	Fixed	7.35%	2025/07/25	45 000	118	–	–	45 118
Firststrand	36	Fixed	7.35%	2025/07/25	30 000	72	–	–	30 072
Firststrand	40	Fixed	7.35%	2025/07/30	15 000	33	–	–	15 033
Firststrand	40	Fixed	7.35%	2025/07/30	35 000	78	–	–	35 078
Firststrand	40	Fixed	7.35%	2025/07/30	30 000	66	–	–	30 066
Firststrand	33	Fixed	7.30%	2025/07/30	60 000	48	–	–	60 048
Firststrand	31	Fixed	7.30%	2025/07/31	60 000	12	–	–	60 012
Investec Bank	81	Fixed	7.73%	2025/07/25	40 000	254	–	–	40 254
Investec Bank	59	Fixed	7.68%	2025/07/04	25 000	158	–	–	25 158
Investec Bank	57	Fixed	7.65%	2025/07/04	20 000	126	–	–	20 126
Investec Bank	63	Fixed	7.65%	2025/07/11	60 000	377	–	–	60 377
Investec Bank	60	Fixed	7.65%	2025/07/11	25 000	157	–	–	25 157
Investec Bank	66	Fixed	7.65%	2025/07/18	15 000	94	–	–	15 094
Investec Bank	65	Fixed	7.65%	2025/07/18	10 000	63	–	–	10 063
Investec Bank	76	Fixed	7.65%	2025/07/30	10 000	63	–	–	10 063
Investec Bank	75	Fixed	7.65%	2025/07/30	15 000	94	–	–	15 094
Investec Bank	75	Fixed	7.65%	2025/07/30	15 000	94	–	–	15 094
Investec Bank	75	Fixed	7.65%	2025/07/30	40 000	252	–	–	40 252
Investec Bank	67	Fixed	7.65%	2025/07/25	25 000	157	–	–	25 157
Investec Bank	37	Fixed	7.43%	2025/07/11	25 000	137	–	–	25 137
Investec Bank	29	Fixed	7.43%	2025/07/04	20 000	106	–	–	20 106
Investec Bank	39	Fixed	7.43%	2025/07/18	25 000	112	–	–	25 112
Investec Bank	24	Fixed	7.43%	2025/07/04	15 000	64	–	–	15 064
Investec Bank	30	Fixed	7.43%	2025/07/11	15 000	61	–	–	15 061
Investec Bank	36	Fixed	7.45%	2025/07/18	10 000	39	–	–	10 039
Investec Bank	42	Fixed	7.45%	2025/07/25	10 000	37	–	–	10 037
Investec Bank	37	Fixed	7.43%	2025/07/25	55 000	145	–	–	55 145
Investec Bank	36	Fixed	7.43%	2025/07/25	20 000	49	–	–	20 049
Investec Bank	40	Fixed	7.45%	2025/07/30	15 000	34	–	–	15 034
Nedbank	81	Fixed	7.75%	2025/07/25	110 000	701	–	–	110 701
Nedbank	59	Fixed	7.70%	2025/07/04	55 000	348	–	–	55 348
Nedbank	57	Fixed	7.70%	2025/07/04	50 000	316	–	–	50 316
Nedbank	63	Fixed	7.70%	2025/07/11	20 000	127	–	–	20 127
Nedbank	60	Fixed	7.70%	2025/07/11	60 000	380	–	–	60 380
Nedbank	66	Fixed	7.70%	2025/07/18	30 000	190	–	–	30 190
Nedbank	65	Fixed	7.70%	2025/07/18	30 000	190	–	–	30 190
Nedbank	76	Fixed	7.70%	2025/07/30	10 000	63	–	–	10 063
Nedbank	75	Fixed	7.70%	2025/07/30	35 000	222	–	–	35 222
Nedbank	75	Fixed	7.70%	2025/07/30	30 000	190	–	–	30 190
Nedbank	75	Fixed	7.70%	2025/07/30	95 000	601	–	–	95 601
Nedbank	67	Fixed	7.70%	2025/07/25	55 000	348	–	–	55 348
Nedbank	37	Fixed	7.55%	2025/07/11	70 000	391	–	–	70 391
Nedbank	29	Fixed	7.55%	2025/07/04	35 000	188	–	–	35 188
Nedbank	24	Fixed	7.25%	2025/07/04	35 000	146	–	–	35 146
Nedbank	30	Fixed	7.55%	2025/07/11	35 000	145	–	–	35 145
Nedbank	36	Fixed	7.55%	2025/07/18	35 000	138	–	–	35 138
Nedbank	42	Fixed	7.55%	2025/07/25	25 000	93	–	–	25 093
Nedbank	37	Fixed	7.55%	2025/07/25	30 000	81	–	–	30 081
Nedbank	36	Fixed	7.55%	2025/07/25	15 000	37	–	–	15 037

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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	33	Fixed	7.60%	2025/07/30	80 000	67	–	–	80 067
Nedbank	31	Fixed	7.55%	2025/07/31	90 000	19	–	–	90 019
Nedbank	31	Fixed	7.55%	2025/07/31	10 000	2	–	–	10 002
Nedbank	365	Fixed	7.70%	2026/06/30	39 648	8	–	–	39 656
Nedbank	365	Fixed	7.70%	2026/06/30	49 575	10	–	–	49 585
Nedbank	365	Fixed	7.70%	2026/06/30	62 100	13	–	–	62 113
Nedbank	365	Fixed	7.70%	2026/06/30	715	0	–	–	715
Nedbank	365	Fixed	7.70%	2026/06/30	590	0	–	–	590
Nedbank	365	Fixed	7.70%	2026/06/30	13 900	3	–	–	13 903
Nedbank	365	Fixed	7.70%	2026/06/30	290	0	–	–	290
Nedbank	365	Fixed	7.70%	2026/06/30	1 479	0	–	–	1 479
Nedbank	365	Fixed	7.70%	2026/06/30	28 000	6	–	–	28 006
Nedbank	365	Fixed	7.70%	2026/06/30	38 596	8	–	–	38 604
Nedbank	365	Fixed	7.70%	2026/06/30	25 116	5	–	–	25 122
Nedbank	365	Fixed	7.70%	2026/06/30	22 161	5	–	–	22 166
Nedbank	365	Fixed	7.70%	2026/06/30	17 465	4	–	–	17 469
Nedbank	365	Fixed	7.70%	2026/06/30	23 042	5	–	–	23 047
Standard Bank	81	Fixed	7.75%	2025/07/25	185 000	1 178	–	–	186 178
Standard Bank	59	Fixed	7.72%	2025/07/04	75 000	476	–	–	75 476
Standard Bank	57	Fixed	7.69%	2025/07/04	60 000	379	–	–	60 379
Standard Bank	63	Fixed	7.70%	2025/07/11	15 000	95	–	–	15 095
Standard Bank	60	Fixed	7.70%	2025/07/11	70 000	443	–	–	70 443
Standard Bank	66	Fixed	7.68%	2025/07/18	35 000	221	–	–	35 221
Standard Bank	65	Fixed	7.68%	2025/07/18	40 000	252	–	–	40 252
Standard Bank	76	Fixed	7.68%	2025/07/30	15 000	95	–	–	15 095
Standard Bank	75	Fixed	7.79%	2025/07/30	45 000	288	–	–	45 288
Standard Bank	75	Fixed	7.79%	2025/07/30	35 000	224	–	–	35 224
Standard Bank	75	Fixed	7.79%	2025/07/30	35 000	224	–	–	35 224
Standard Bank	75	Fixed	7.79%	2025/07/30	115 000	736	–	–	115 736
Standard Bank	67	Fixed	7.69%	2025/07/25	60 000	379	–	–	60 379
Standard Bank	37	Fixed	7.51%	2025/07/11	70 000	389	–	–	70 389
Standard Bank	29	Fixed	7.49%	2025/07/04	50 000	267	–	–	50 267
Standard Bank	39	Fixed	7.49%	2025/07/18	95 000	429	–	–	95 429
Standard Bank	24	Fixed	7.42%	2025/07/04	40 000	171	–	–	40 171
Standard Bank	30	Fixed	7.47%	2025/07/11	40 000	164	–	–	40 164
Standard Bank	36	Fixed	7.48%	2025/07/18	25 000	97	–	–	25 097
Standard Bank	42	Fixed	7.49%	2025/07/25	35 000	129	–	–	35 129
Standard Bank	37	Fixed	7.48%	2025/07/25	45 000	120	–	–	45 120
Standard Bank	36	Fixed	7.48%	2025/07/25	25 000	61	–	–	25 061
Standard Bank	40	Fixed	7.49%	2025/07/30	30 000	68	–	–	30 068
Standard Bank	40	Fixed	7.49%	2025/07/30	30 000	68	–	–	30 068
Standard Bank	40	Fixed	7.49%	2025/07/30	30 000	68	–	–	30 068
Standard Bank	40	Fixed	7.49%	2025/07/30	15 000	34	–	–	15 034
Standard Bank	31	Fixed	7.33%	2025/07/31	30 000	6	–	–	30 006
ABSA Bank	-	Call deposit	7.25%	-	472 376	3 155	(20 000)	195 000	650 532
Firststrand Bank	-	Call deposit	7.10%	-	372 802	2 302	(22 802)	125 000	477 302
Investec Bank	-	Call deposit	7.00%	-	90 812	715	(812)	95 000	185 715
Nedbank	-	Call deposit	7.10%	-	141 211	1 016	(1 211)	120 000	261 016

Table continues on next page.

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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								
Standard Bank	-	Call deposit	7.25%	-	468 135	2 953	(18 135)	135 000	587 953
Nedbank current account	-	Current account	7.05%	-	401 720	1 284	-	755 890	1 158 895
Fund Managers	-	-	-	-	9 391 626	59 768	(770 576)	-	8 680 818
Cash in transit	-	-	-	-	67 518	-	(60 361)	-	7 157
CTICC	-	-	-	-	271 435	-	-	-	271 435
COID	-	-	-	-	50 755	(211)	-	-	50 544
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	-	-	-	56 500
TOTAL INVESTMENTS AND INTEREST					17 827 570		(893 898)	1 425 890	18 459 588

Transfers and grants expenditure

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	4 906 946	5 381 806	5 492 470	762 772	900 565	(137 793)	-15.3%	5 492 470
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	996	1 000	(4)	-0.4%	1 000
Urban Settlements Development Grant	38 114	201 714	171 112	39 952	42 018	(2 066)	-4.9%	171 112
Energy Efficiency and Demand Side Management Grant	887	800	900	836	900	(64)	-7.1%	900
Department of Environmental Affairs and Tourism	56	220	384	384	384	(0)	0.0%	384
Expanded Public Works Programme	58 910	26 664	26 664	26 263	26 664	(401)	-1.5%	26 664
Infrastructure Skills Development	9 315	11 400	13 952	13 952	13 952	–	–	13 952
Public Transport Network Grant	428 074	474 839	580 436	460 092	552 733	(92 642)	-16.8%	580 436
Informal Settlements Upgrading Partnership Grant	21 009	99 469	103 458	26 678	34 048	(7 370)	-21.6%	103 458
GBS Grant	–	–	–	(134)	–	(134)	-100.0%	–
National Skills Fund	2 366	–	1 321	1 321	1 321	–	–	1 321
Programme And Project Preparation Support Grant	67 170	70 000	80 000	71 919	80 000	(8 081)	-10.1%	80 000
Public Employment Program (NT PEP)	209 716	130 000	130 000	120 209	130 000	(9 791)	-7.5%	130 000
Repairs To Flood Damage	3 559	–	17 544	306	17 544	(17 238)	-98.3%	17 544
Provincial Government:	1 100 155	1 415 351	1 466 611	1 043 121	1 267 731	(224 610)	-17.7%	1 466 611
Cultural Affairs and Sport - Provincial Library Services	55 803	55 339	56 354	52 675	56 354	(3 679)	-6.5%	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	1 438	1 469	(30)	-2.1%	1 469
Library Metro Grant	9	–	–	–	–	–	–	–
Human Settlements - Human Settlement Development Grant	264 131	307 920	381 941	242 830	392 647	(149 818)	-38.2%	381 941
Health - TB	31 363	30 774	30 774	21 094	30 774	(9 680)	-31.5%	30 774
Health - ARV	265 179	311 883	264 883	228 902	264 883	(35 981)	-13.6%	264 883
Health - Nutrition	5 908	5 909	5 909	3 347	5 909	(2 562)	-43.4%	5 909
Health - Vaccines	81 124	98 008	98 008	78 233	98 008	(19 775)	-20.2%	98 008
Comprehensive Health	–	198 880	198 880	–	–	–	–	198 880
LEAP	308 478	350 000	353 000	350 578	353 000	(2 422)	-0.7%	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	5 408	5 400	8	0.2%	5 400
Community Development Workers	998	1 018	1 050	819	1 050	(232)	-22.1%	1 050
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	2 000	2 000	–	–	2 000
Municipal accreditation and capacity building grant	7 500	5 000	11 897	11 796	11 897	(101)	-0.8%	11 897
Human Settlements -Informal Settlements	1 385	–	–	–	–	–	–	–
Finance Management Capacity Building Grant	203	–	150	150	150	–	–	150
Public Transport Safety Grant	8 555	–	–	–	–	–	–	–
Department of Education	17 328	22 860	24 078	24 078	24 078	–	–	24 078
Human Settlements - Human Settlement Development Grant TDRG	–	8 267	10 707	–	–	–	–	10 707
Law Enforcement Officers for Health Facilities	–	4 245	4 311	4 311	4 311	–	–	4 311
Title Deeds Restoration	5 314	–	–	–	–	–	–	–
Settlement Assistance	–	–	398	398	398	–	–	398
Transport Systems - Public Transport Safety	–	–	4 577	4 577	4 577	–	–	4 577
Municipal Service Delivery and Capacity Building Grant	–	–	650	312	650	(338)	-52.0%	650
NHBRC Enrolment Fess	24 550	–	–	–	–	–	–	–
Other grant providers:	202 765	122 012	110 135	79 563	110 135	(30 572)	-27.8%	110 135
CID	10 029	57 279	37 735	33 912	37 735	(3 824)	-10.1%	37 735
KFW- Technical Assistance (GDB)	–	11 000	8 000	–	8 000	(8 000)	-100.0%	8 000
State Dept: RLCC	–	5 463	5 463	696	5 463	(4 767)	-87.3%	5 463
Gates Foundation	3 022	–	–	–	–	–	–	–
National Treasury - Interest	182 466	48 254	58 295	44 314	58 295	(13 981)	-24.0%	58 295
The Cape Academy for MST	29	16	46	46	46	–	–	46
Mayor's Relief	–	–	–	–	–	–	–	–
CHIETA Learnership Programmes	–	–	527	527	527	–	–	527
LGSETA Post Grad Intern Programme	–	–	69	69	69	–	–	69
CMTF	7 219	–	–	(0)	–	(0)	-100.0%	–
Total operating expenditure of Transfers and Grants:	6 209 865	6 919 169	7 069 216	1 885 456	2 278 431	(392 975)	-17.2%	7 069 216

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	2 489 474	3 395 118	3 034 634	2 345 066	3 034 634	(689 568)	-22.7%	2 636 505
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	8 075	6 200	6 100	5 807	6 100	(293)	-4.8%	5 819
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	564 781	493 493	458 910	415 902	458 910	(43 008)	-9.4%	451 434
National Treasury: Infrastructure Skills Development Grant	599	600	48	48	48	–	-	48
National Treasury: Neighbourhood Development Partnership Grant	19 302	30 237	30 237	26 808	30 237	(3 429)	-11.3%	30 230
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	729 390	1 614 000	1 235 809	827 565	1 235 809	(408 244)	-33.0%	934 965
National Treasury: Urban Settlements Development Grant	757 168	840 111	977 059	840 415	977 059	(136 644)	-14.0%	929 223
City Public Employment Programme (PEP)	1 237	–	–	–	–	–	-	–
Transport: Public Transport Network Grant	408 921	410 477	326 471	228 521	326 471	(97 949)	-30.0%	284 785
Provincial Government:	31 115	23 549	20 810	14 303	20 810	(6 507)	-31.3%	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	7 000	7 000	–	-	7 000
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 616	5 657	5 992	5 992	5 992	–	-	5 992
Cultural Affairs and Sport: Library Services: Replacement Funding for most Vulnerable B3 Municipalities	–	–	5	5	5	–	-	5
Department of Health and Wellness: Law Enforcement Officers For Health Facilities	–	652	586	579	586	(7)	-1.1%	586
Cultural Affairs and Sport: Library Services Replacement Funding	927	–	–	–	–	–	-	–
Department of Social Development: Expansion of the Haven District Six Shelter	–	6 500	6 500	–	6 500	(6 500)	-100.0%	–
Law Enforcement Officers LEAP	23 573	–	–	–	–	–	-	–
WC Finance Management Capability Grant (FMCG)	999	–	–	–	–	–	-	–
Other grant providers:	73 538	133 385	102 799	59 778	102 799	(43 021)	-41.8%	67 633
Other: Other	73 538	133 385	102 799	59 778	102 799	(43 021)	-41.8%	67 633
Total capital expenditure of Transfers and Grants	2 594 127	3 552 052	3 158 243	2 419 147	3 158 243	(739 096)	-23.4%	2 718 447
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	8 803 992	10 471 221	10 227 459	4 304 603	5 436 673	(1 132 071)	-20.8%	9 787 663

Expenditure on councillor and board members' allowances and employee benefits***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
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	159 799	175 542	163 879	162 358	163 879	(1 521)	-0.9%	163 879
Pension and UIF Contributions	3 386	3 439	3 401	3 200	3 401	(201)	-5.9%	3 401
Motor Vehicle Allowance	9 781	804	847	256	847	(591)	-69.7%	847
Cellphone Allowance	9 819	11 268	10 080	9 923	10 080	(157)	-1.6%	10 080
Other benefits and allowances	246	9 269	10 961	10 096	10 961	(865)	-7.9%	10 961
Sub Total - Councillors	183 030	200 324	189 168	185 833	189 168	(3 335)	-1.8%	189 168
% increase		9.4%	3.4%					3.4%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	35 348	36 775	36 389	35 864	36 389	(526)	-1.4%	36 389
Pension and UIF Contributions	2 771	3 994	3 336	2 779	3 336	(557)	-16.7%	3 336
Medical Aid Contributions	184	195	135	140	135	5	3.7%	135
Performance Bonus	1 600	–	1 677	1 677	1 677	–	-	1 677
Motor Vehicle Allowance	488	505	465	468	465	3	0.6%	465
Cellphone Allowance	491	397	612	585	612	(27)	-4.4%	612
Other benefits and allowances	114	114	612	103	612	(509)	-83.2%	612
Payments in lieu of leave	–	–	–	–	–	–	-	–
Long service awards	–	–	–	–	–	–	-	–
Sub Total - Senior Managers of Municipality	40 997	41 979	43 226	41 615	43 226	(1 611)	-3.7%	43 226
% increase		2.4%	5.4%					5.4%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	11 848 602	13 315 728	13 036 835	12 493 186	13 036 835	(543 649)	-4.2%	13 036 835
Pension and UIF Contributions	1 804 107	2 270 861	2 059 809	1 894 186	2 059 809	(165 623)	-8.0%	2 059 809
Medical Aid Contributions	1 076 127	1 204 704	1 159 092	1 133 880	1 159 092	(25 212)	-2.2%	1 159 092
Overtime	1 152 562	1 005 227	1 079 043	936 900	1 079 043	(142 143)	-13.2%	1 079 043
Motor Vehicle Allowance	246 765	274 086	281 736	260 863	281 736	(20 873)	-7.4%	281 736
Cellphone Allowance	42 384	49 356	51 397	46 030	51 397	(5 367)	-10.4%	51 397
Housing Allowances	66 290	69 507	69 272	68 441	69 272	(831)	-1.2%	69 272
Other benefits and allowances	428 742	447 715	478 313	445 394	478 313	(32 918)	-6.9%	478 313
Payments in lieu of leave	165 056	125 391	141 988	95 079	141 988	(46 909)	-33.0%	141 988
Long service awards	99 898	116 084	116 733	105 780	116 733	(10 953)	-9.4%	116 733
Post-retirement benefit obligations	124 540	390 320	702 671	391 800	702 671	(310 871)	-44.2%	702 671
Acting and post related allowance	11 545	664	12 889	11 059	12 889	(1 830)	-14.2%	12 889
Sub Total - Other Municipal Staff	17 066 618	19 269 643	19 189 779	17 882 599	19 189 779	(1 307 179)	-6.8%	19 189 779
% increase		12.9%	12.4%					12.4%
Total Parent Municipality	17 290 644	19 511 946	19 422 172	18 110 047	19 422 172	(1 312 125)	-6.8%	19 422 172

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(1 521)	-0.9%	Immaterial variance.	-
Pension and UIF Contributions	(201)	-5.9%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(591)	-69.7%	Immaterial variance.	-
Cellphone Allowance	(157)	-1.6%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	(865)	-7.9%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(526)	-1.4%	Immaterial variance.	-
Pension and UIF Contributions	(557)	-16.7%	Immaterial variance.	-
Medical Aid Contributions	5	3.7%	Immaterial variance.	-
Performance Bonus	-	-	-	-
Motor Vehicle Allowance	3	0.6%	Immaterial variance.	-
Cellphone Allowance	(27)	-4.4%	Immaterial variance.	-
Other benefits and allowances	(509)	-83.2%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(543 649)	-4.2%	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 3657 vacancies as at 30 June 2025; 7038 positions were filled from 1 July 2024 to date (2211 internal, 893 external, 961 rehire, 2288 EPWP) with 2541 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	(165 623)	-8.0%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(25 212)	-2.2%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Overtime	(142 143)	-13.2%	The variance is mainly within the following directorates: a) Finance, as a result of less than planned overtime worked to date; b) Energy, where the budget is based on prior year trends. In the prior year, overtime expenditure was due to the repairs and maintenance tender that was not in place resulting in the work being performed by internal staff. The budget was not reduced in case emergency overtime was needed. c) Safety & Security, due to strict cost saving measures put in place to reduce overtime expenditure. d) Water & Sanitation, due to overtime being limited to emergencies in most branches.	No remedial action required. Overtime is processed one month in arrears and overtime for June 2025 will be processed in Period 13.
Motor Vehicle Allowance	(20 873)	-7.4%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Cellphone Allowance	(5 367)	-10.4%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Housing Allowances	(831)	-1.2%	Immaterial variance.	-
Other benefits and allowances	(32 918)	-6.9%	The variance is mainly within the Safety & Security Directorate related to savings for shift- and standby allowances.	-
Payments in lieu of leave	(46 909)	-33.0%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis. Payments further include encashment of leave days opted to by qualifying employees of long service awards.	The expenditure related to leave pay-out of long service awards will be reposted to the correct GL account as part of the year-end transaction processing.
Long service awards	(10 953)	-9.4%	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	(310 871)	-44.2%	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 the completion of the actuarial valuation at year-end.
Acting and post related allowance	(1 830)	-14.2%	Immaterial variance.	-

Monthly actual and targets for cash flow***Actual and revised targets for cash receipts and cash flows***

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands															
<u>Cash Receipts By Source</u>															
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	872 802	1 223 142	1 084 250	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	1 757 038	1 862 330	1 692 976	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	428 587	469 298	437 864	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	230 403	243 926	222 734	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	98 881	107 255	105 160	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	40 592	31 261	38 722	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	115 619	141 361	149 633	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	29 312	34 592	26 806	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	27 777	20 866	38 492	48 331	59 306	61 915
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	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	132 886	43 133	86 995	7 069 217	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	118 709	248 480	597 165	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	3 852 606	4 425 644	4 480 798	56 085 761	58 044 427	62 399 106
<u>Other Cash Flows by Source</u>															
allocations) (National / Provincial and District)	1 132 087	86 649	–	31 322	850 969	–	–	909 801	63 139	–	–	–	3 158 243	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	61 679	64 392
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	972 000	–	–	–	1 500 000	–	–	–	–	935 400	–	7 050 578	6 000 000	5 000 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	22 880	23 205	23 745
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	195	13	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	1 859 336	–	–	–	1 859 336	(148 842)	(159 504)
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	3 852 606	5 361 044	4 480 798	68 375 074	68 201 012	71 382 263

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands															
<u>Cash Payments by Type</u>															
Employee related costs	1 400 737	1 391 096	1 534 308	1 449 390	2 231 501	1 460 878	1 494 776	1 519 686	1 516 883	1 527 469	1 520 137	1 498 206	18 785 326	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	14 645	14 741	14 695	188 313	213 525	227 596
Interest	17 807	54	130 083	112 502	33 338	86 513	15 255	2	127 497	106 721	31 068	164 914	1 108 841	1 450 844	1 966 692
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	1 096 762	1 142 730	1 202 001	15 974 700	16 391 669	17 645 209
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	2 151 795	2 339 381	2 425 874
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	10 375 036	9 948 597	10 216 023
Transfers and subsidies - other municipalities	–	100	5 100	–	–	–	–	750	–	–	850	2 640	420 430	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	975 730	1 744 107	1 451 264	3 812 704	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	3 721 327	4 453 633	4 333 720	52 817 146	54 979 326	58 437 110
<u>Other Cash Flows/Payments by Type</u>															
Capital assets	1 541 514	405 987	593 423	807 635	649 786	1 055 916	267 101	484 889	711 838	654 389	762 244	1 231 938	11 396 389	12 721 196	13 491 623
Repayment of borrowing	50 000	–	79 481	70 533	42 933	66 667	50 000	–	2 079 981	70 533	42 933	118 391	2 820 952	1 189 343	1 556 010
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	0
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	4 446 250	5 258 810	5 684 049	67 034 488	68 889 865	73 484 742
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	(593 644)	102 234	(1 203 251)	1 340 587	(688 853)	(2 102 479)
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	11 883 187	11 985 421	7 287 575	8 628 162	7 939 309
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	11 883 187	11 985 421	10 782 170	8 628 162	7 939 309	5 836 830

Capital expenditure trend

Month	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	169 877	156 320	196 655	216 084	196 655	(19 429)	-9.9%	1.8%
August	492 778	736 608	465 847	729 352	662 502	(66 850)	-10.1%	6.1%
September	508 694	1 013 760	651 104	1 380 370	1 313 606	(66 764)	-5.1%	11.5%
October	773 614	1 044 186	871 468	2 258 216	2 185 074	(73 141)	-3.3%	18.8%
November	675 334	931 891	920 150	3 158 556	3 105 225	(53 332)	-1.7%	26.3%
December	894 869	893 632	850 457	4 206 910	3 955 681	(251 229)	-6.4%	35.0%
January	372 598	562 328	564 469	4 551 159	4 520 150	(31 009)	-0.7%	37.9%
February	703 188	1 057 477	842 180	5 202 058	5 362 331	160 273	3.0%	43.3%
March	601 218	1 223 591	1 003 965	5 903 778	6 366 296	462 518	7.3%	49.1%
April	926 798	1 095 363	1 057 762	6 643 850	7 424 058	780 207	10.5%	55.3%
May	893 345	1 203 910	1 363 841	7 531 626	8 787 898	1 256 272	14.3%	62.7%
June	2 392 044	2 101 568	2 608 491	8 980 965	11 396 389	2 415 424	21.2%	74.7%
Total Capital expenditure	9 404 356	12 020 633	11 396 389					

Capital expenditure on new assets by asset class

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	2 606 010	3 696 800	3 208 130	2 457 321	3 208 130	(750 808)	-23.4%	2 699 620
Roads Infrastructure	1 046 549	2 249 601	1 674 431	1 157 932	1 674 431	(516 499)	-30.8%	1 305 882
Roads	1 034 394	2 247 551	1 664 578	1 151 090	1 664 578	(513 488)	-30.8%	1 296 030
Road Structures	12 155	50	1 700	1 304	1 700	(396)	-23.3%	1 700
Road Furniture	–	2 000	8 153	5 538	8 153	(2 615)	-32.1%	8 153
Storm water Infrastructure	161 134	193 956	180 949	165 991	180 949	(14 959)	-8.3%	177 535
Drainage Collection	161 134	193 956	180 949	165 991	180 949	(14 959)	-8.3%	177 535
Electrical Infrastructure	274 993	287 745	274 137	251 196	274 137	(22 941)	-8.4%	260 879
HV Substations	246 919	208 950	195 242	173 927	195 242	(21 315)	-10.9%	182 733
LV Networks	28 075	78 795	78 895	77 269	78 895	(1 626)	-2.1%	78 146
Water Supply Infrastructure	551 871	656 398	755 256	609 779	755 256	(145 477)	-19.3%	666 559
Reservoirs	182 305	198 345	218 924	165 381	218 924	(53 543)	-24.5%	177 864
Pump Stations	18 740	38 400	32 546	24 391	32 546	(8 155)	-25.1%	24 458
Water Treatment Works	139 841	135 090	209 818	170 842	209 818	(38 976)	-18.6%	186 364
Bulk Mains	58 628	76 220	98 691	84 387	98 691	(14 304)	-14.5%	88 721
Distribution	152 358	208 343	195 277	164 777	195 277	(30 500)	-15.6%	189 153
Sanitation Infrastructure	233 812	280 948	245 714	199 796	245 714	(45 917)	-18.7%	216 018
Reticulation	142 812	144 923	143 547	125 098	143 547	(18 449)	-12.9%	141 183
Waste Water Treatment Works	91 000	136 025	102 167	74 698	102 167	(27 469)	-26.9%	74 835
Solid Waste Infrastructure	223 280	26 851	76 610	71 632	76 610	(4 978)	-6.5%	71 750
Landfill Sites	223 280	26 851	76 610	71 632	76 610	(4 978)	-6.5%	71 750
Coastal Infrastructure	13 063	–	–	–	–	–	–	–
Promenades	13 063	–	–	–	–	–	–	–
Information and Communication Infrastructure	101 309	1 300	1 033	996	1 033	(37)	-3.6%	996
Data Centres	20 280	1 300	541	505	541	(36)	-6.7%	505
Core Layers	81 028	–	492	491	492	(0)	-0.1%	491
Community Assets	281 252	150 176	200 411	158 022	200 411	(42 389)	-21.2%	184 026
Community Facilities	281 081	150 176	200 361	157 985	200 361	(42 376)	-21.1%	183 976
Centres	–	829	–	–	–	–	–	–
Clinics/Care Centres	10 796	13 975	11 928	3 943	11 928	(7 986)	-66.9%	5 195
Fire/Ambulance Stations	3 999	2 000	4 026	4 026	4 026	–	0.0%	4 026
Libraries	11 899	12 008	12 474	12 473	12 474	(1)	0.0%	12 473
Public Open Space	4 501	2 147	2 381	1 930	2 381	(451)	-18.9%	1 985
Nature Reserves	2 426	–	617	616	617	(1)	-0.1%	616
Public Ablution Facilities	2 870	500	1 018	452	1 018	(565)	-55.5%	1 015
Markets	22 975	60 017	59 155	31 935	59 155	(27 220)	-46.0%	53 674
Taxi Ranks/Bus Terminals	221 616	58 700	108 762	102 609	108 762	(6 153)	-5.7%	104 992
Sport and Recreation Facilities	171	–	50	37	50	(13)	-26.7%	50
Outdoor Facilities	171	–	50	37	50	(13)	-26.7%	50
Other assets	88 192	281 428	232 581	209 100	232 581	(23 481)	-10.1%	217 802
Operational Buildings	84 393	281 428	232 581	209 100	232 581	(23 481)	-10.1%	217 802
Municipal Offices	77 290	215 581	212 469	206 538	212 469	(5 931)	-2.8%	207 868
Workshops	7 103	65 846	20 112	2 562	20 112	(17 550)	-87.3%	9 933
Housing	3 799	–	–	–	–	–	–	–
Social Housing	3 799	–	–	–	–	–	–	–
Intangible Assets	109 104	118 007	95 478	66 458	95 478	(29 020)	-30.4%	94 227
Licences and Rights	109 104	118 007	95 478	66 458	95 478	(29 020)	-30.4%	94 227
Water Rights	413	150	129	47	129	(82)	-63.7%	47
Computer Software and Applications	108 691	117 857	95 349	66 411	95 349	(28 938)	-30.3%	94 180
Computer Equipment	154 723	113 399	107 595	107 049	107 595	(546)	-0.5%	107 092
Computer Equipment	154 723	113 399	107 595	107 049	107 595	(546)	-0.5%	107 092
Furniture and Office Equipment	37 219	42 841	50 305	48 080	50 305	(2 225)	-4.42%	48 734
Furniture and Office Equipment	37 219	42 841	50 305	48 080	50 305	(2 225)	-4.4%	48 734
Machinery and Equipment	216 318	204 065	181 754	125 522	181 754	(56 232)	-30.9%	173 530
Machinery and Equipment	216 318	204 065	181 754	125 522	181 754	(56 232)	-30.9%	173 530
Transport Assets	321 489	193 954	238 179	217 944	238 179	(20 235)	-8.5%	236 808
Transport Assets	321 489	193 954	238 179	217 944	238 179	(20 235)	-8.5%	236 808
Land	200 322	110 101	158 842	155 484	158 842	(3 357)	-2.1%	155 484
Land	200 322	110 101	158 842	155 484	158 842	(3 357)	-2.1%	155 484
Living resources	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	4 014 631	4 910 769	4 473 273	3 544 979	4 473 273	(928 294)	-20.8%	3 917 323

Capital expenditure on renewal of existing assets by asset class

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1 626 998	2 665 654	2 278 317	1 832 560	2 278 317	(445 757)	-19.6%	2 024 367
Roads Infrastructure	77 022	182 639	241 366	136 244	241 366	(105 122)	-43.6%	171 125
Roads	70 859	162 767	217 314	125 978	217 314	(91 336)	-42.0%	154 282
Road Structures	6 163	19 872	24 052	10 266	24 052	(13 786)	-57.3%	16 843
Storm water Infrastructure	8 317	2 984	6 094	4 015	6 094	(2 079)	-34.1%	6 065
Drainage Collection	8 317	2 984	6 094	4 015	6 094	(2 079)	-34.1%	6 065
Electrical Infrastructure	493 410	467 234	496 830	472 277	496 830	(24 553)	-4.9%	482 445
HV Substations	100 586	101 094	133 460	124 113	133 460	(9 347)	-7.0%	128 582
MV Substations	29 600	44 000	23 500	18 301	23 500	(5 199)	-22.1%	19 425
MV Networks	207 893	191 190	209 920	202 736	209 920	(7 184)	-3.4%	206 340
LV Networks	155 331	130 950	129 950	127 126	129 950	(2 824)	-2.2%	128 098
Water Supply Infrastructure	310 386	509 539	415 263	320 340	415 263	(94 924)	-22.9%	381 455
Water Treatment Works	–	50 000	9 750	6 780	9 750	(2 970)	-30.5%	8 060
Bulk Mains	88 800	184 344	106 000	81 402	106 000	(24 598)	-23.2%	101 564
Distribution	221 586	275 195	299 513	232 158	299 513	(67 356)	-22.5%	271 831
Sanitation Infrastructure	717 027	1 469 672	1 081 386	863 276	1 081 386	(218 110)	-20.2%	946 839
Pump Station	88 660	87 240	95 654	82 879	95 654	(12 775)	-13.36%	93 045
Reticulation	492 369	835 475	750 691	609 029	750 691	(141 662)	-18.9%	649 306
Waste Water Treatment Works	135 915	400 957	223 290	163 454	223 290	(59 836)	-26.8%	196 289
Outfall Sewers	84	146 000	11 751	7 914	11 751	(3 837)	-32.7%	8 199
Solid Waste Infrastructure	–	1 523	1 523	616	1 523	(907)	-59.5%	616
Landfill Sites	–	1 523	1 523	616	1 523	(907)	-59.5%	616
Information and Communication Infrastructure	20 837	32 062	35 855	35 792	35 855	(63)	-0.2%	35 821
Data Centres	20 837	31 611	35 605	35 542	35 605	(63)	-0.2%	35 572
Core Layers	–	452	250	250	250	–	-	250
Community Assets	40 620	101 826	79 137	70 228	79 137	(8 908)	-11.3%	76 933
Community Facilities	35 878	75 326	61 011	52 666	61 011	(8 344)	-13.7%	59 048
Halls	655	–	1 070	1 068	1 070	(3)	-0.3%	1 070
Museums	959	1 000	1 051	926	1 051	(126)	-11.9%	926
Public Open Space	201	100	99	99	99	–	-	99
Nature Reserves	8 531	47 605	26 925	24 350	26 925	(2 575)	-9.6%	25 162
Markets	21 902	24 621	31 377	25 736	31 377	(5 641)	-18.0%	31 304
Taxi Ranks/Bus Terminals	3 631	2 000	488	488	488	–	-	488
Sport and Recreation Facilities	4 741	26 500	18 126	17 562	18 126	(564)	-3.1%	17 884
Outdoor Facilities	4 741	26 500	18 126	17 562	18 126	(564)	-3.1%	17 884
Other assets	6 103	14 926	25 969	15 244	25 969	(10 726)	-41.3%	17 382
Operational Buildings	6 103	14 926	25 969	15 244	25 969	(10 726)	-41.3%	17 382
Municipal Offices	1 502	13 926	24 521	15 327	24 521	(9 194)	-37.5%	16 241
Laboratories	4 600	1 000	1 448	(83)	1 448	(1 531)	-105.7%	1 141
Intangible Assets	9 729	8 000	7 549	7 549	7 549	–	-	7 549
Licences and Rights	9 729	8 000	7 549	7 549	7 549	–	-	7 549
Computer Software and Applications	9 729	8 000	7 549	7 549	7 549	–	-	7 549
Computer Equipment	153 378	121 227	153 275	142 820	153 275	(10 455)	-6.8%	144 921
Computer Equipment	153 378	121 227	153 275	142 820	153 275	(10 455)	-6.8%	144 921
Furniture and Office Equipment	32 226	36 012	35 232	26 013	35 232	(9 219)	-26.2%	26 236
Furniture and Office Equipment	32 226	36 012	35 232	26 013	35 232	(9 219)	-26.2%	26 236
Machinery and Equipment	121 323	100 749	95 022	71 072	95 022	(23 950)	-25.2%	71 462
Machinery and Equipment	121 323	100 749	95 022	71 072	95 022	(23 950)	-25.2%	71 462
Transport Assets	555 847	417 684	490 814	479 634	490 814	(11 180)	-2.3%	489 149
Transport Assets	555 847	417 684	490 814	479 634	490 814	(11 180)	-2.3%	489 149
Living resources	300	900	750	750	750	–	-	750
Mature	300	900	750	750	750	–	-	750
Policing and Protection	300	900	750	750	750	–	-	750
Total Capital Expenditure on renewal of existing assets	2 546 524	3 466 977	3 166 065	2 645 870	3 166 065	(520 195)	-16.4%	2 858 749

Capital expenditure on upgrading of existing assets by asset class

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	1 911 030	2 593 750	2 660 324	1 926 796	2 660 324	(733 528)	-27.6%	2 048 759
Roads Infrastructure	193 226	165 720	166 442	148 759	166 442	(17 683)	-10.6%	157 946
Roads	182 174	160 848	160 950	143 282	160 950	(17 667)	-11.0%	152 469
Road Structures	30	330	334	334	334	-	-	334
Road Furniture	11 022	4 541	5 158	5 143	5 158	(15)	-0.3%	5 143
Storm water Infrastructure	185 474	167 001	265 841	174 584	265 841	(91 257)	-34.3%	178 111
Drainage Collection	185 474	167 001	265 841	174 584	265 841	(91 257)	-34.3%	178 111
Electrical Infrastructure	168 673	265 528	237 373	194 329	237 373	(43 044)	-18.1%	224 118
HV Substations	168 673	265 528	237 373	194 329	237 373	(43 044)	-18.1%	224 118
Water Supply Infrastructure	15 192	20 047	23 366	19 830	23 366	(3 536)	-15.1%	21 623
Reservoirs	2 446	2 047	5 284	3 618	5 284	(1 666)	-31.5%	5 259
Distribution	12 746	18 000	18 082	16 212	18 082	(1 870)	-10.3%	16 364
Sanitation Infrastructure	1 227 575	1 814 200	1 816 458	1 266 918	1 816 458	(549 541)	-30.3%	1 328 127
Pump Station	8 678	19 546	7 514	4 558	7 514	(2 956)	-39.3%	6 270
Reticulation	4 227	15 416	11 718	8 815	11 718	(2 904)	-24.8%	11 718
Waste Water Treatment Works	1 214 669	1 779 239	1 797 226	1 253 545	1 797 226	(543 681)	-30.3%	1 310 139
Solid Waste Infrastructure	22 310	4 173	29 312	27 476	29 312	(1 836)	-6.3%	28 097
Landfill Sites	22 310	4 173	29 312	27 476	29 312	(1 836)	-6.3%	28 097
Coastal Infrastructure	58 330	140 824	116 118	89 501	116 118	(26 617)	-22.9%	105 338
Promenades	58 330	140 824	116 118	89 501	116 118	(26 617)	-22.9%	105 338
Information and Communication Infrastructure	40 249	16 257	5 415	5 399	5 415	(16)	-0.3%	5 399
Data Centres	-	1 399	1 399	1 395	1 399	(5)	-0.3%	1 395
Core Layers	40 249	14 858	4 015	4 004	4 015	(11)	-0.3%	4 004
Community Assets	347 072	471 538	445 037	322 374	445 037	(122 663)	-27.6%	383 859
Community Facilities	154 828	355 278	288 454	193 359	288 454	(95 095)	-33.0%	234 840
Halls	696	20 640	3 825	3 535	3 825	(290)	-7.6%	3 812
Centres	13 340	5 780	7 713	6 408	7 713	(1 306)	-16.9%	7 470
Clinics/Care Centres	13 921	59 830	48 064	40 340	48 064	(7 724)	-16.1%	45 077
Fire/Ambulance Stations	5 219	18 000	19 267	13 823	19 267	(5 444)	-28.3%	18 657
Libraries	1 684	14 468	2 629	2 629	2 629	-	-	2 629
Cemeteries/Crematoria	29 502	14 500	22 058	17 782	22 058	(4 275)	-19.4%	22 040
Public Open Space	47 789	60 921	66 346	58 979	66 346	(7 367)	-11.1%	63 599
Nature Reserves	3 903	4 428	6 625	4 184	6 625	(2 441)	-36.8%	5 719
Public Ablution Facilities	2 984	3 500	3 669	983	3 669	(2 685)	-73.2%	1 536
Markets	3 867	20 850	32 787	16 064	32 787	(16 723)	-51.0%	27 951
Taxi Ranks/Bus Terminals	31 925	132 360	75 471	28 631	75 471	(46 840)	-62.1%	36 351
Sport and Recreation Facilities	192 243	116 260	156 583	129 015	156 583	(27 568)	-17.6%	149 019
Indoor Facilities	57 117	17 407	42 917	35 076	42 917	(7 842)	-18.3%	39 480
Outdoor Facilities	135 127	98 853	113 666	93 939	113 666	(19 727)	-17.4%	109 539
Heritage assets	-	-	425	373	425	(52)	-12.3%	373
Monuments	-	-	425	373	425	(52)	-12.3%	373
Other assets	530 970	553 301	611 256	504 501	611 256	(106 755)	-17.5%	571 667
Operational Buildings	450 034	408 854	387 681	328 853	387 681	(58 828)	-15.2%	373 351
Municipal Offices	293 450	230 386	249 393	201 569	249 393	(47 824)	-19.2%	236 609
Workshops	106 792	136 467	90 612	79 608	90 612	(11 004)	-12.1%	89 066
Training Centres	49 792	42 000	47 676	47 676	47 676	-	-	47 676
Housing	80 935	144 447	223 575	175 648	223 575	(47 927)	-21.4%	198 316
Social Housing	80 935	144 447	223 575	175 648	223 575	(47 927)	-21.4%	198 316
Intangible Assets	45 751	9 598	13 999	10 536	13 999	(3 463)	-24.7%	13 424
Licences and Rights	45 751	9 598	13 999	10 536	13 999	(3 463)	-24.7%	13 424
Computer Software and Applications	45 751	9 598	13 999	10 536	13 999	(3 463)	-24.7%	13 424
Computer Equipment	2 019	6 000	14 477	14 477	14 477	-	-	14 477
Computer Equipment	2 019	6 000	14 477	14 477	14 477	-	-	14 477
Furniture and Office Equipment	567	-	-	-	-	-	-	-
Furniture and Office Equipment	567	-	-	-	-	-	-	-
Machinery and Equipment	5 793	8 700	11 532	11 059	11 532	(473)	-4.1%	11 389
Machinery and Equipment	5 793	8 700	11 532	11 059	11 532	(473)	-4.1%	11 389
Total Capital Expenditure on upgrading of existing assets	2 843 201	3 642 887	3 757 051	2 790 116	3 757 051	(966 935)	-25.7%	3 043 948

Expenditure on repairs and maintenance by asset class

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2 888 520	3 278 373	3 413 920	2 634 752	3 133 857	499 105	15.9%	3 413 920
Roads Infrastructure	853 693	883 733	901 379	811 469	969 552	158 083	16.3%	901 379
Roads	853 693	865 864	870 111	811 469	969 552	158 083	16.3%	870 111
Road Furniture	–	17 869	31 267	–	–	–	-	31 267
Storm water Infrastructure	–	190 921	203 946	–	–	–	-	203 946
Drainage Collection	–	190 921	203 946	–	–	–	-	203 946
Electrical Infrastructure	769 604	762 763	873 637	806 730	873 501	66 771	7.6%	873 637
Power Plants	75 030	26 429	43 974	33 687	43 974	10 287	23.4%	43 974
HV Substations	51 841	38 266	47 545	52 149	47 409	(4 740)	-10.0%	47 545
MV Substations	503 256	530 517	555 846	521 245	555 846	34 602	6.2%	555 846
LV Networks	139 477	167 550	226 271	199 649	226 271	26 622	11.8%	226 271
Water Supply Infrastructure	496 640	703 999	614 954	406 644	530 685	124 041	23.4%	614 954
Boreholes	917	–	–	12 441	17 033	4 592	27.0%	–
Reservoirs	53 322	60 745	53 486	53 343	57 826	4 483	7.8%	53 486
Pump Stations	83 256	51 907	49 530	76 366	73 238	(3 128)	-4.3%	49 530
Water Treatment Works	48 425	37 045	33 765	53 088	50 340	(2 747)	-5.5%	33 765
Bulk Mains	14 249	1 688	4 215	27 590	10 855	(16 735)	-154.2%	4 215
Distribution	296 470	552 615	473 957	183 816	321 393	137 577	42.8%	473 957
Sanitation Infrastructure	763 416	710 489	792 666	605 820	753 626	147 806	19.6%	792 666
Pump Station	–	12 548	17 546	–	–	–	-	17 546
Reticulation	593 109	513 085	590 008	432 425	556 450	124 026	22.3%	590 008
Waste Water Treatment Works	161 055	175 444	174 479	163 775	186 102	22 328	12.0%	174 479
Outfall Sewers	9 252	9 410	10 633	9 620	11 073	1 453	13.1%	10 633
Solid Waste Infrastructure	5 166	21 918	15 728	4 090	6 493	2 403	37.0%	15 728
Landfill Sites	5 166	19 688	13 034	4 090	6 493	2 403	37.0%	13 034
Waste Processing Facilities	–	2 230	2 695	–	–	–	-	2 695
Coastal Infrastructure	–	4 549	11 611	–	–	–	-	11 611
Promenades	–	4 549	11 611	–	–	–	-	11 611
Community Assets	706 575	568 116	701 372	691 904	784 691	92 787	11.8%	701 372
Community Facilities	92 158	462 311	601 156	79 249	122 491	43 242	35.3%	601 156
Halls	41 588	11 197	14 352	35 247	45 577	10 330	22.7%	14 352
Centres	1 050	3 614	5 749	660	982	322	32.8%	5 749
Clinics/Care Centres	4 452	5 690	8 563	3 846	4 005	158	4.0%	8 563
Fire/Ambulance Stations	3 466	12 376	8 140	1 397	2 613	1 216	46.5%	8 140
Testing Stations	–	13 348	13 990	–	–	–	-	13 990
Museums	–	6	6	–	–	–	-	6
Libraries	2 993	877	1 561	2 901	3 355	454	13.5%	1 561
Cemeteries/Crematoria	22 964	38 610	42 930	19 214	44 030	24 816	56.4%	42 930
Public Open Space	–	343 867	472 588	–	–	–	-	472 588
Nature Reserves	4 009	3 925	4 500	5 261	6 136	875	14.3%	4 500
Public Ablution Facilities	10 563	23 577	20 735	5 340	11 386	6 046	53.1%	20 735
Markets	1 074	5 225	8 043	5 383	4 407	(976)	-22.2%	8 043
Sport and Recreation Facilities	614 416	105 804	100 215	612 655	662 201	49 546	7.5%	100 215
Indoor Facilities	371	17 239	19 834	152	355	203	57.2%	19 834
Outdoor Facilities	614 045	88 565	80 381	612 503	661 846	49 343	7.5%	80 381
Heritage assets	40	367	369	162	22	(139)	-627.9%	369
Works of Art	40	–	–	162	22	(139)	-627.9%	–
Other Heritage	–	367	369	–	–	–	-	369

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Investment properties	1 269	208	174	367	1 955	1 588	81.2%	174
Revenue Generating	1 197	197	163	367	1 932	1 565	81.0%	163
<i>Improved Property</i>	1 197	197	163	367	1 932	1 565	81.0%	163
Non-revenue Generating	72	11	11	–	23	23	100.0%	11
<i>Unimproved Property</i>	72	11	11	–	23	23	100.0%	11
Other assets	214 718	369 542	475 628	177 510	226 956	49 446	21.8%	475 628
Operational Buildings	214 718	300 763	408 689	177 510	226 956	49 446	21.8%	408 689
<i>Municipal Offices</i>	191 523	282 655	398 351	171 911	220 703	48 793	22.1%	398 351
<i>Workshops</i>	–	13 244	5 233	–	–	–	–	5 233
<i>Laboratories</i>	3 485	4 537	4 536	4 556	4 551	(5)	-0.1%	4 536
<i>Training Centres</i>	585	327	568	647	988	341	34.5%	568
<i>Depots</i>	19 125	–	–	396	714	317	44.4%	–
Housing	–	68 779	66 939	–	–	–	–	66 939
<i>Social Housing</i>	–	68 779	66 939	–	–	–	–	66 939
Computer Equipment	365 154	364 045	452 763	346 725	409 577	62 853	15.3%	452 763
Computer Equipment	365 154	364 045	452 763	346 725	409 577	62 853	15.3%	452 763
Furniture and Office Equipment	919 298	243 100	287 838	1 083 293	1 082 453	(841)	-0.1%	287 838
Furniture and Office Equipment	919 298	243 100	287 838	1 083 293	1 082 453	(841)	-0.1%	287 838
Machinery and Equipment	–	358 876	370 045	–	–	–	–	370 045
Machinery and Equipment	–	358 876	370 045	–	–	–	–	370 045
Transport Assets	518 115	482 917	471 777	500 350	534 374	34 024	6.4%	471 777
Transport Assets	518 115	482 917	471 777	500 350	534 374	34 024	6.4%	471 777
Total Repairs and Maintenance Expenditure	5 613 689	5 665 543	6 173 886	5 435 063	6 173 886	738 822	12.0%	6 173 886

Depreciation by asset class

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 605 163	1 888 308	1 691 084	1 724 865	1 691 084	(33 782)	-2.00%	1 691 084
Roads Infrastructure	504 630	506 074	515 702	520 190	515 702	(4 488)	-0.87%	515 702
Roads	469 971	474 492	481 910	484 856	481 910	(2 946)	-0.61%	481 910
Road Structures	13 135	13 435	13 669	13 757	13 669	(87)	-0.64%	13 669
Road Furniture	21 524	18 146	20 123	21 578	20 123	(1 455)	-7.23%	20 123
Storm water Infrastructure	76 623	75 980	79 440	79 676	79 440	(236)	-0.30%	79 440
Drainage Collection	76 623	75 980	79 440	79 676	79 440	(236)	-0.30%	79 440
Electrical Infrastructure	345 275	578 879	362 554	362 790	362 554	(235)	-0.06%	362 554
Power Plants	8 135	7 931	7 937	7 937	7 937	-	-	7 937
HV Substations	22 745	27 325	24 285	24 285	24 285	-	-	24 285
MV Substations	75 061	73 786	80 959	81 002	80 959	(43)	-0.05%	80 959
MV Networks	132 233	136 604	137 881	137 933	137 881	(52)	-0.04%	137 881
LV Networks	107 101	333 233	111 492	111 632	111 492	(140)	-0.13%	111 492
Water Supply Infrastructure	231 532	239 426	237 633	247 263	237 633	(9 630)	-4.05%	237 633
Reservoirs	30 372	30 506	33 416	33 490	33 416	(74)	-0.22%	33 416
Pump Stations	10 749	10 659	10 671	10 671	10 671	-	-	10 671
Water Treatment Works	15 166	14 549	18 608	18 742	18 608	(134)	-0.72%	18 608
Bulk Mains	3 022	3 838	3 022	3 022	3 022	-	-	3 022
Distribution	172 222	179 874	171 916	181 337	171 916	(9 422)	-5.48%	171 916
Sanitation Infrastructure	258 625	300 502	290 430	296 725	290 430	(6 295)	-2.17%	290 430
Pump Station	12 766	16 542	12 700	13 239	12 700	(539)	-4.25%	12 700
Reticulation	98 274	92 855	111 745	115 296	111 745	(3 551)	-3.18%	111 745
Waste Water Treatment Works	142 681	186 200	161 081	163 287	161 081	(2 205)	-1.37%	161 081
Outfall Sewers	4 904	4 904	4 904	4 904	4 904	-	-	4 904
Solid Waste Infrastructure	56 075	55 890	55 180	67 514	55 180	(12 334)	-22.35%	55 180
Landfill Sites	44 720	44 535	43 775	56 100	43 775	(12 325)	-28.16%	43 775
Waste Processing Facilities	11 355	11 355	11 406	11 414	11 406	(9)	-0.08%	11 406
Coastal Infrastructure	6 631	6 916	7 938	7 943	7 938	(5)	-0.07%	7 938
Promenades	6 631	6 916	7 938	7 943	7 938	(5)	-0.07%	7 938
Information and Communication Infrastructure	125 773	124 641	142 206	142 763	142 206	(557)	-0.39%	142 206
Data Centres	49 515	50 827	56 443	56 482	56 443	(39)	-0.07%	56 443
Core Layers	72 991	70 636	82 465	82 983	82 465	(519)	-0.63%	82 465
Distribution Layers	3 268	3 178	3 298	3 298	3 298	-	-	3 298
Community Assets	352 791	338 243	339 429	340 048	339 429	(618)	-0.18%	339 429
Community Facilities	131 886	136 147	137 480	137 777	137 480	(296)	-0.22%	137 480
Halls	4 716	4 771	4 715	4 717	4 715	(2)	-0.04%	4 715
Centres	4 699	4 886	4 702	4 702	4 702	-	-	4 702
Clinics/Care Centres	7 844	8 118	7 868	7 868	7 868	-	-	7 868
Fire/Ambulance Stations	2 696	2 698	2 696	2 696	2 696	-	-	2 696
Testing Stations	1 508	1 508	1 508	1 508	1 508	-	-	1 508
Museums	342	340	343	343	343	-	-	343
Theatres	112	112	112	112	112	-	-	112
Libraries	16 278	16 625	17 269	17 517	17 269	(248)	-1.44%	17 269
Cemeteries/Crematoria	4 829	4 845	4 829	4 829	4 829	-	-	4 829
Public Open Space	15 299	16 636	15 249	15 249	15 249	-	-	15 249
Nature Reserves	636	646	635	635	635	-	-	635
Public Ablution Facilities	3 186	3 184	3 218	3 245	3 218	(26)	-0.82%	3 218
Markets	3 129	3 134	4 241	4 261	4 241	(20)	-0.47%	4 241
Taxi Ranks/Bus Terminals	66 612	68 644	70 094	70 094	70 094	-	-	70 094
Sport and Recreation Facilities	220 905	202 095	201 949	202 271	201 949	(322)	-0.16%	201 949
Indoor Facilities	12 791	13 551	12 811	12 811	12 811	-	-	12 811
Outdoor Facilities	208 115	188 544	189 139	189 460	189 139	(322)	-0.17%	189 139

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1 714	1 714	24 909	1 711	24 909	23 198	93.13%	24 909
Revenue Generating	1 714	1 714	1 711	1 711	1 711	-	-	1 711
Improved Property	1 714	1 714	1 711	1 711	1 711	-	-	1 711
Non-revenue Generating	-	-	23 198	-	23 198	23 198	100.0%	23 198
Unimproved Property	-	-	23 198	-	23 198	23 198	100.0%	23 198
<u>Other assets</u>	335 720	383 147	412 359	418 163	412 359	(5 804)	-1.41%	412 359
Operational Buildings	283 458	271 251	299 382	303 691	299 382	(4 309)	-1.44%	299 382
Municipal Offices	242 960	230 450	257 886	261 984	257 886	(4 098)	-1.59%	257 886
Workshops	39 268	39 383	40 267	40 477	40 267	(210)	-0.52%	40 267
Laboratories	662	664	662	662	662	-	-	662
Training Centres	521	707	521	521	521	-	-	521
Depots	47	47	47	47	47	-	-	47
Housing	52 261	111 896	112 977	114 472	112 977	(1 495)	-1.32%	112 977
Social Housing	52 261	111 896	112 977	114 472	112 977	(1 495)	-1.32%	112 977
<u>Biological or Cultivated Assets</u>	-	128	167	-	167	167	100.00%	167
Biological or Cultivated Assets	-	128	167	-	167	167	100.00%	167
<u>Intangible Assets</u>	149 220	156 500	167 108	165 300	167 108	1 808	1.08%	167 108
Licences and Rights	149 220	156 500	167 108	165 300	167 108	1 808	1.08%	167 108
Water Rights	-	2	-	-	-	-	-	-
Computer Software and Applications	144 584	156 126	166 736	164 928	166 736	1 808	1.08%	166 736
Unspecified	4 636	372	372	372	372	-	-	372
<u>Computer Equipment</u>	259 545	224 750	283 985	250 670	283 985	33 315	11.73%	283 985
Computer Equipment	259 545	224 750	283 985	250 670	283 985	33 315	11.73%	283 985
<u>Furniture and Office Equipment</u>	69 366	72 681	82 082	80 651	82 082	1 432	1.74%	82 082
Furniture and Office Equipment	69 366	72 681	82 082	80 651	82 082	1 432	1.74%	82 082
<u>Machinery and Equipment</u>	175 070	185 178	220 344	199 824	220 344	20 520	9.31%	220 344
Machinery and Equipment	175 070	185 178	220 344	199 824	220 344	20 520	9.31%	220 344
<u>Transport Assets</u>	523 266	533 823	583 269	572 467	583 269	10 803	1.85%	583 269
Transport Assets	523 266	533 823	583 269	572 467	583 269	10 803	1.85%	583 269
<u>Land</u>	23 896	23 198	-	-	-	-	-	-
Land	23 896	23 198	-	-	-	-	-	-
<u>Living resources</u>	36	-	-	148	-	(148)	-100.00%	-
Mature	36	-	-	148	-	(148)	-100.00%	-
Policing and Protection	36	-	-	148	-	(148)	-100.00%	-
Total Depreciation	3 495 788	3 807 669	3 804 737	3 753 846	3 804 737	50 891	1.34%	3 804 737

MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR)

The Municipal Cost Containment Regulations (MCCR) were promulgated on 7 June 2019, and came into effect on 1 July 2019.

In terms of the MCCR, municipalities are to implement cost containment measures to ensure that municipal resources are used effectively, efficiently and economically.

The MCCR further requires municipalities and municipal entities to either develop or review their cost containment policies. The City's Cost Containment policy was approved by Council at the meeting held on 26 June 2025. The cost containment policies of the City's entities have been approved by their respective board of directors.

Municipalities and municipal entities must furthermore disclose cost containment measures in their in-year budget reports, and annual costs savings in their annual reports. The cost containment in-year report tables reflected on the following pages are in adherence to this reporting requirement.

City of Cape Town

Cost Containment In-Year Report				
Category	2024/25 Current Budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	1 202 115	1 202 115	1 056 215	This category includes contracted services i.e. professional- and advisory services, and contractors. Consultants are used for various repairs and maintenance programs, outsourced administrative support and medical staff, and for professional- and advisory services. Requests for the use of consultants must be supported by the relevant executive director/senior manager. The YTD expenditure relates to confidential forensic investigations, payment of legal fees, consultancy services for the following projects: Workforce Development Programme, Investment Positioning, Supplier Development Programme, Enterprise Development Programme, Planning and conceptual designs, professional services for resurfacing of roads and for scoping and feasibility studies.
Vehicle used for political office-bearers	-	-		No provision against this category in the current financial year.
Travel and Subsistence	39 613	39 613	28 242	The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City. The YTD expenditure relates largely to claims submitted by staff, who do not receive an allowance for essential users or participate in a structured travel allowance, using their own vehicles for business purposes. Furthermore, a visit to SAP head quarters in Germany, and a study tour to some European cities took place. Additionally, staff visas and Uber transportation costs were paid for staff attending the Smart City Expo World Congress in Spain, as well as the Security Expo and conference in Johannesburg.
Domestic Accommodation	2 185	2 185	975	The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City. Online conferences, meetings, events and training are explored or recommended first, and in-person events are approved strictly in accordance with the City's Cost Containment Policy. The YTD expenditure relates to travel costs for MayCo members to carry out official duties; the City Manager and his security detail; the Director: Legal Services who attended the African Legal Awards held in Johannesburg; meetings with the National Department of Transport; and other transport-related conferences. Additionally, accommodation costs for Metro Police training facilitators providing various training interventions to neighbouring municipalities, and costs for VIP Protection staff accompanying councillors to neighbouring municipalities for conferences and meetings needed to be paid.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Cost Containment In-Year Report				
Category	2024/25 Current Budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Sponsorships, Events and Catering	303 721	303 721	275 767	Sponsorships (consisting of grants-in-aid and sponsorships): All grant-in-aid applications are subject to a screening process to ensure that allocations recommended by the relevant delegated authority comply with the City's Grant-in-Aid Policy as well as other relevant policies. Sponsorships are allocations made to organisations who support the City's strategic objectives. Memoranda of Agreement, indicating clear deliverables, are signed with all organisations and payments are made in tranches based on outcomes of agreed deliverables. Events: An ad-hoc committee facilitates selection of events and makes recommendations to the Executive Mayor on which events the City may support in terms of the City's Integrated Development Plan (IDP), and Events Policy. Catering: The City's Catering & Beverage Provision Policy sets out the applicable cost containment measures, which are strictly adhered to within the City. The YTD expenditure relates largely to payments for annual- and ad hoc allocations to support specific programs/events aligned to the City's IDP and strategic objectives such as the Cape Town Stadium, Cape BPO, Greencape, Greater Tygerberg Partnership, Cape Innovation and Technology Initiative, and Tourism Development Management.
Communication	101 898	101 898	89 790	The City, as far as possible, uses newspapers with a readership base predominantly within the City's geographical area and also focuses on community newspapers. The function is centralised within the Corporate Services Directorate and is managed by the Communication Department so as to ensure stricter controls, which include the following measures: a) Reducing the number and scale of communication campaigns; b) Reducing the size and range of print- and radio advertising; c) Shifting advertising to the digital space from the traditional print and radio; and d) Increasing the use of social media as a communication tool using insourced resources. The YTD expenditure incurred relates to newspaper and media advertising for the Fire Safety campaign, promotional items for films and event permits, and the Winter Readiness programme. Additionally, expenditure was incurred in respect of procuring various corporate merchandise. Expenditure was also incurred for the use of Tender 191S/2021/22: (Provision of Services: Full Spectrum communication Services Provider). Additionally, funds were spent on gifts and promotional items for Public Awareness as well as the Mayor's Job Creation Projects.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Cost Containment In-Year Report				
Category	2024/25 Current Budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items - Conferences & Seminars	3 696	3 696	1 485	The City's Systems and Procedures (SOP) for attendance of seminars, external meetings/workshops and conferences sets out cost containment measures, which are strictly adhered to within the City. The YTD expenditure relates to online events as online conferences, meetings, events and training are recommended and explored first. In-person events are approved strictly according to the City's Cost Containment Policy.
Other related expenditure items - Overtime	1 076 191	1 076 191	933 230	The City's Overtime Policy sets out the applicable cost containment measures, which include: a) Guidelines for administration of overtime work on Sundays and public holidays; b) Application and approval process management; c) Approval of overtime work and payment by officials with delegated authority; and d) Monitoring and reviewing provisions and justification of overtime expenditure by relevant directors. Directorates have implemented strict measures to manage overtime and closely monitor the amount of overtime operational staff may claim each month. The YTD expenditure is largely as a result of emergency overtime worked as follows: 1. To ensure the quality and continuity of electrical supply to customers within the City supply area, which at times requires the allocation of resources on a continuous basis including after-hours, public holidays and weekends in order to meet the obligations of the City as a utility provider. These after-hour services have been exacerbated by load theft and vandalism, which has significantly increased as a result of the general state of the economy and unemployment. 2. For staff who are required to attend to emergencies on the reticulation water and sewer network as well as failures at pump stations. 3. To ensure that the Cape Town and Bellville CBDs are cleaned after-hours as there is less traffic flow during these hours. 4. To ensure all waste is removed in order to meet the City's Service Delivery Standards as well as overtime work related to unforeseen cleansing-related activities after-hours and over weekends such as: mechanical street cleaning; clearing of fire debris; clearing of roadways obstructed by sand; and illegal dumping to name a few. 5. Disposal facilities having to remain open to accommodate refuse removal vehicles for after-hours waste disposal. 6. Workshops having to repair refuse removal vehicles that have broken down after-hours. 7. Overtime worked by The Anti-land Invasion-, Metals Theft, and other teams that could not be covered by members in shift leading to operations being conducted after-hours. The increase in escort requirements from other directorates, which include VIP protection for councillors and management further contributed to the expenditure. Overtime worked on events including high profile events i.e. the Springboks vs All Blacks rugby game at DHL Stadium.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Cost Containment In-Year Report				
Category	2024/25 Current Budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items - Office furniture	30 500	30 500	29 379	The City's Corporate Office Furniture & Associated Equipment Policy seeks to exercise frugality by managing the utilisation of existing redundant office furniture before new office furniture may be procured. The policy stipulates that the relevant delegated official must scrutinise the City's 'used furniture inventory' depository before any new furniture is procured, and must sign a declaration form confirming that this process has been followed.
Total	2 759 920	2 759 920	2 415 083	

Cape Town International Convention Centre

Cost Containment In-Year Report				
Measures	2024/25 Current budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	5 021	5 021	5 172	The contracts for the internal audit, governance risk and compliance, company secretary services, labour relations and customer satisfactory surveys are included in these costs. The CTICC does not possess the skillsets required in-house. The expenditure exceeded the budget for the period as the company secretariat costs were higher due to special Board, Audit and Finance committee meetings to allow the board to complete their duties. There was also an increase in incidences prompting the use of the Labour Lawyer for disciplinaries and other staffing hearings.
Travel and Subsistence	4 664	4 664	3 933	Bookings for local- and international travel as well as International accommodation for sales trips, events and conferences are done through an agent with the applicable National Treasury (NT) code used for bookings. Attendance of events are an integral part of the entity's business strategy to grow revenue and the attendance at the industry events and conferences are critical.

Table continues on next page.

Cost Containment In-Year Report				
Measures	2024/25 Current budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Domestic Accommodation	223	223	255	All bookings are done using the applicable NT code. Attendance of events are an integral part of the entity's business strategy to grow revenue. Additional sales calls were added during the period to attract events applicable to the CTICC. The expenditure exceeded the budget for the period as additional sales visits were made to Gauteng and Durban by the sales team, where the results can be seen in the higher revenues achieved.
Sponsorships, Events and Catering	1 049	1 049	856	The entity's business model is based on client relations and regular interaction with clients and conference organisations to showcase the CTICC through various Client and Stakeholder Relationship Management (CRM) events.
Communication	1 444	1 444	1 083	The company is utilising the NT transversal contract.
Other related expenditure items - Conferences & Seminars	-	-	-	No budget or expenditure for the reporting period.
Other related expenditure items - Overtime	2 141	2 141	2 508	This category includes overtime, night shift allowances and public holiday pay. The higher spend relates to events hosted over weekends and after hours requiring staff to work overtime, on public holidays, and over weekends.
Other related expenditure items -Office furniture	-	-	-	No budget or expenditure for the reporting period.
Total	14 542	14 542	13 806	

Cape Town Stadium

Cost Containment In-Year Report				
Measures	2024/25 Current Budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	1 838	1 838	712	Expenditure in this category facilitates the entity's objectives, inter alia, to commercialise in terms of the Service Delivery Agreement (SDA). Expenditure incurred relates to the following consultants: Octagon Africa (Pty) Ltd: The primary marketing focus at the start of the year was a strategic radio campaign promoting the Springbok vs All Blacks Test Match. This initiative was specifically designed to drive awareness and generate sales for Business Lounge memberships. The radio campaign successfully complemented our overall marketing strategy, effectively raising interest in premium match day experiences and contributing to increased Business Lounge membership inquiries and conversions. The company further assisted with the Business Lounge artwork for the 2024/2025 rugby season, creating compelling content aimed at attracting both existing members and new visitors from the general public. NTT data: During the quarter under review NTT data assisted with the changes required to the stadium website, including a past events section, which has been completed and rolled out. During February 2025 the marketing team attended the Meetings Africa event in Jhb which is where events industry has an exhibition to showcase their venues. The costs is in relation to having a stand and for marketing collateral for this event

Table continues on next page.

Cost Containment In-Year Report				
Measures	2024/25 Current Budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Travel and Subsistence	825	825	662	The COO attended the Springboks match on 6 July 2024 at the Loftus Stadium to meet the Loftus Stadium Management. The primary purpose was to understand the various roles and responsibilities of hosting a test match, e.g. SARU, Stadium, Asset management etc. The Public Relations & Social Media Officer attended the Meet Stellenbosch 2024 Conference on 18 July 2024. The primary purpose of the conference was to gain insights into the various factors and forces that are shaping the world of business events in various domains such as technology and innovation, knowledge economy, regenerative and more. The COO attended the Castle Lager Championship match between Springboks vs All Blacks at the Emirates Airline Park in Johannesburg on 31 August 2024. The primary purpose was to understand the various roles and responsibilities of hosting a test match e.g. SARU, Stadium, Asset management etc. The COO attended the Freestyle Kings event at Loftus Stadium in Pretoria on 3 November 2024. The primary purpose was to exchange information regarding hosting such an event, to view the build-up and breakdown of the event and gain insight on the processes as they have the same type of grass, to gain insight into the technical side of the programme and the landing of the bikes on specific areas of the pitch as well as implement any learnings to limit risks and possible damages to the pitch. The event took place at the stadium on 9 November 2024. The CEO travelled to Australia and New Zealand in January 2025, and to London in June 2025, accompanied by the Marketing & Commercial Manager and the Chairman of the board to visit other stadia to see how they operate and what the new trends in the stadium industry are. <i>Continued on next page.</i>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Cost Containment In-Year Report				
Measures	2024/25 Current Budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Travel and Subsistence	See previous page	See previous page	See previous page	The Marketing & Commercial Officer and the Head: Events attended the Africa's Travel Indaba in Durban during May 2025. The purpose of the exhibition was to showcase the DHL Stadium, and to network with tourism operators and travel buyers. The Marketing & Commercial Manager travelled to the FNB Stadium in Johannesburg to attend the Soweto Derby during May 2025. The primary purpose was to gain exposure and to develop insights and learnings into how FNB Stadium operates in the event day logistics, hospitality operations, general food and beverage concessions, with the objective of improving our own service offering. The COO travelled to Germany during May 2025 to investigate the complexity and various roof structures that are currently being utilised internationally, as this is a possibility for the stadium in the foreseeable future.
Domestic Accommodation	84	84	26	The COO attended the Springboks match on 6 July 2024 at the Loftus Stadium to meet the Loftus Stadium Management. The primary purpose was to understand the various roles and responsibilities of hosting a test match, e.g. SARU, Stadium, Asset management etc. The COO attended the Castle Lager Championship match between Springboks vs All Blacks at the Emirates Airline Park in Johannesburg on 31 August 2024. The primary purpose was to understand the various roles and responsibilities of hosting a test match, e.g. SARU, Stadium, Asset management etc. Three marketing people attended the Meetings Africa event, which is the biggest meeting exhibition in South Africa, in Johannesburg in quarter 3. The COO attended the Freestyle Kings event at Loftus Stadium in Pretoria on 3 November 2024. The primary purpose was to exchange information regarding hosting such an event, to view the build-up and breakdown of the event and gain insight on the processes as they have the same type of grass, to gain insight into the technical side of the programme and the landing of the bikes on specific areas of the pitch as well as implement any learnings to limit risks and possible damages to the pitch. The event took place at the stadium on 9 November 2024. <i>Continued on next page.</i>

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City of Cape Town: S52 Annexure A – 2025 Q4 (June 2025 – Provisional Results)

Cost Containment In-Year Report				
Measures	2024/25 Current Budget	Q4 2025		Comment
		Budget	Actual	
	R Thousand			
Domestic Accommodation	See previous page	See previous page	See previous page	The Marketing & Commercial Officer and the Head: Events attended the Africa's Travel Indaba in Durban during May 2025. The purpose of the exhibition was to showcase the DHL Stadium, and to network with tourism operators and travel buyers. The Marketing & Commercial Manager travelled to the FNB Stadium in Johannesburg to attend the Soweto Derby during May 2025. The primary purpose was to gain exposure and to develop insights and learnings into how FNB Stadium operates in the event day logistics, hospitality operations, general food and beverage concessions, with the objective of improving our own service offering.
Sponsorships, Events and Catering	283	283	267	Catering provided when the CEO hosts various stakeholders for networking purposes, as well as potential event organisers for the hosting of future events.
Communication	321	321	-	No expenditure incurred for the quarter under review.
Other related expenditure items - Conferences & Seminars	-	-	-	No expenditure incurred for the quarter under review.
Other related expenditure items - Overtime	2 171	2 171	954	Staff are required to work overtime at certain events, which at times takes place after hours and over weekends.
Total	5 522	5 522	2 621	

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 **quarter 4 of 2025** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

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

Municipal Manager of City of Cape Town (CPT)

Signature -----



Digitally signed by Lungelo
Mbandazayo
Date: 2025.07.09 09:16:42
+02'00'

Date -----



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

2024/25 Q4 Corporate Performance Report

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Economic Growth								
1. Increased Jobs and Investment in the Cape Town economy	1.A Average number of days taken to process building plan applications of less than 500 square meters (HS2.22)	New	New	New	25.00	22.11		Spatial Planning and Environment R McGaffin
		Reason for Variance: This is a new indicator which was not reported during 2023/2024. Remedial Action: This is a new indicator which was not reported during 2023/2024.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.B Average number of days taken to process building applications of 500 square meters or more (LED3.13)	New	New	New	35.00	35.28		Spatial Planning and Environment R McGaffin
Reason for Variance: not applicable. Remedial Action: not applicable.			Reason for Variance: This is a marginal difference. Remedial Action: Management to continue monitoring system operations closely.					
1. Increased Jobs and Investment in the Cape Town economy	1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (LED3.21)	93%	99.87%		93%	99.86%		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The Revenue Department has been able to resolve queries and issues efficiently, largely due to the strong working relationships we've established with the internal departments on whom we rely to address their part of the process. The system itself is reliable, and the contingency measures in place to address any system shortcomings have proven effective. We also offer a range of communication channels for our customers, enabling them to reach us easily. This allows us to respond to their requests both effectively and efficiently. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.D Council approved trading plans developed or revised for informal trading (number)	7	7		8	8		Economic Growth R Gelderbloem
Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.					

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
1. Increased Jobs and Investment in the Cape Town economy	1.E Average time taken to finalise informal trading permits (LED3.12)	40	41.00		30	28.72		Economic Growth R Gelderbloem
		Reason for Variance: The City experienced major technical problems experienced with the IT system governing the work flow of permit approvals with some not work flowing for over a month. The problem was reported to Enterprise Resource Planning (ERP) who took some time to address the problem, during which time the applications had to be suspended. An enhancement was also made to the system which also led to a delay of a few weeks. Remedial Action: Several in-depth analysis have been conducted on the current system, highlighting significant opportunities for improvement and the department is confident that an overhaul will enhance its effectiveness to be more customer centric. The City is in the process of redesigning the application system to enhance efficiency.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.F Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes) (LED1.21)*	35 000	43 962		30 000	37 232		Urban Waste Management P Mayisela
		Reason for Variance: Line Departments implemented projects with higher number of EPWP workers than expected. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Although the annual target has been achieved, these are provisional figures as at 31 May 2025. The final figures will be available by 22 July 2025. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Basic Services								
2. Improved access to quality and reliable basic services	2.A Taps provided in informal settlements (number) (NKPI)	700	811		750	709		Water and Sanitation L. Manus
		Reason for Variance: There were additional requests received from newly formed areas, as well as the condemnation and replacement of certain tap types (Ecogator taps) across the City. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The target was not achieved due to ongoing challenges with extortion, which affected contractors throughout the financial year. These threats caused significant delays in the rollout and completion of projects in several areas. Additionally, delays were experienced in the implementation of tap installation projects due to difficulties in recruiting local labour. Multiple rounds of recruitment were necessary, as there were not enough suitable candidates listed on the Jobseekers database. In some cases, applicants were no longer eligible because their details were outdated or they had since moved out of the informal settlements after receiving formal housing opportunities. Remedial Action: To prevent similar delays in future projects, the Department has introduced corrective steps. Going forward, early engagement will take place with all relevant stakeholders involved in the recruitment of local labour through the Expanded Public Works Programme (EPWP). This will help ensure that the Jobseekers database is up to date at the time of project implementation. In addition, the City has intensified its community engagement efforts. Meetings have been held with councillors, community leaders, and contractors to raise awareness about the risks of extortion in identified hotspot areas and to encourage vigilance and early reporting of any threats.			
2. Improved access to quality and reliable basic services	2.B Toilets provided in informal settlements (number)(NKPI)	3 000	6 486		3 500	5 873		Water and Sanitation L. Manus
		Reason for Variance: There were additional requests received from newly formed areas, as well as condemnation and replacements of Portable Flush Toilets that have reached the end of their lifespan. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. The over-performance is attributed to additional requests from newly formed areas, as well as the condemnation and replacement of Portable Flush Toilets (PFTs) that have reached the end of their lifespan. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	2.C Percentage of recognised informal settlements receiving basic waste removal services (ENV3.11)	99%	99.84%		99%	100%		Urban Waste Management P Mayisela
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
2. Improved access to quality and reliable basic services	2.D Subsidised electricity connections installed (Number) (NKPI)	1 500	1 578		750	758		Energy K Nassiep
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
3. End load shedding in Cape Town over time	3.A Installed capacity of approved embedded generators on the municipal distribution network (EE4.12)	New	New	New	152			Energy K Nassiep
		Reason for Variance: This inidicator was not reported in the 2023/2024 financial year.			Reason for Variance: The data for this indicator is currently unavailable and is expected to be available by approximately 17 July 2025.			
	3. B Load-shedding level variance (%)	16%	20.42%		16%	24.00%		Energy K Nassiep
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. There was minimal loadshedding during the period under review. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
4. Well-managed and modernised infrastructure to support economic growth	4.A Sewer reticulations pipelines replaced (metres)	100 000	96 863		100 000	117 210		Water and Sanitation L. Manus
		Reason for Variance: The variance is predominantly due to exhausted contractor capacity on the available term tenders. Furthermore, due to safety concerns, our works projects that were located in highrisk areas were rejected. The rejected projects were replaced or re-advertised after community engagements however, the knock-on effect of this delay and time lost subsequently led to missing this target. This was due to factors mentioned above which are outside of the control of the City. Remedial Action: The City has proactively advertised all planned projects for the 2024/25 financial year, in line with the target of 100 000 metres sewer reticulation pipeline replaced. The City anticipates that the targeted meterage will be achieved by June 2025.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.B Compliance with drinking water quality standards (%)	99%	99.26%		99%	99.62%		Water and Sanitation L. Manus
		Reason for Variance: Above target.			Reason for Variance: Above target.			
		Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.C Total augmented water capacity in mega litres per day (MLD)	40	42.83		42.83			Water and Sanitation L. Manus
		Reason for Variance: Above target.			Reason for Variance: The data for this indicator is currently unavailable and is expected to be available by approximately 17 July 2025.			
	Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.							
4.D Valid applications for residential water services closed within the response standard (%) (NKPI)	80%	90.41%		80%	87.62%		Water and Sanitation L. Manus	
	Reason for Variance: The above expected performance is linked to the following key interventions that were implemented: ☐ Continuous monitoring of contractors' performance daily, weekly and monthly; ☐ Ensuring improved connection times through daily monitoring of service orders and weekly meetings with contractors; ☐ Ensuring that no shortcuts are taken simply to reduce costs, with expectations of high standard workmanship and ensure reduce reworks ☐ Ensuring that sufficient time and resources are allocated to jobs; ☐ Improving communication on outstanding connections with internal stakeholders, such as Revenue and Distribution Services; ☐ Engaging regularly with the SAP Enterprise Resource Planning (ERP) team on technological challenges and enhancements.			Reason for Variance: Above target.				
	Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.				

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.E Valid applications for residential sewerage services closed within the response standard (%) (NKPI)	80%	90.41%		80%	87.62%		Water and Sanitation L. Manus
		Reason for Variance: The above expected performance is linked to the following key interventions that were implemented: ☐ Continuous monitoring of contractors' performance daily, weekly and monthly; ☐ Ensuring improved connection times through daily monitoring of service orders and weekly meetings with contractors; ☐ Ensuring that no shortcuts are taken simply to reduce costs, with expectations of high standard workmanship and ensure reduce reworks ☐ Ensuring that sufficient time and resources are allocated to jobs; ☐ Improving communication on outstanding connections with internal stakeholders, such as Revenue and Distribution Services; ☐ Engaging regularly with the SAP Enterprise Resource Planning (ERP) team on technological challenges and enhancements. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
4. Well-managed and modernised infrastructure to support economic growth	4.F Service requests for non-collection of refuse resolved within 3 days (%) (NKPI)	90%	61.06%		96%	82.63%		Urban Waste Management P Mayisela
		Reason for variance: The withdrawal of two contractors put a strain on internal resources and made it harder to close service requests effectively. There were also various other factors effecting the achievement of the target (mostly within the City's control). Issues related to the extortion of onsite workers impacted the delivery of services. Remedial action: 1. The service request process is being reviewed to extend the turnaround time from 3 days to 8 days. 2. Efforts are underway to fill critical vacancies. 3. Actions are being taken to enhance vehicle availability and operational efficiency, including managing vehicles nearing the end of their economic lifecycle within the budget. 4. New contracts have been implemented to replace contractors in Area South who withdrew due to extortion.			Reason for Variance: The target was not met due to several challenges in the service request process, which involves multiple departments. Each plays a key role in resolving issues like missed waste collections. Although operational teams can usually respond within three working days, delays in manual backend processing have affected overall turnaround times. This was also noted in an Internal Audit Report, which recommended reviewing the performance indicator to better align with SMART principles. Another concern is the misuse of the C3 notification system. Some residents log non-collection requests even when bins were not placed on the kerbside as required. It's important to remind residents that bins must be placed outside for collection. Despite these issues, only 1,043 service requests were not resolved within the three-day target over the year—just 0.00002% of all scheduled collections. This equates to around 86 delayed requests per month out of 4 million service points. Remedial Action: To address the delays, the Department is finalising a new Standard Operating Procedure (SOP) to streamline the administrative processes linked to the C3 notification system. Internally, staff have been reminded of the importance of closing service requests promptly. Externally, residents have been encouraged to place bins on the kerbside—not inside their properties—and to leave them out in the event of delayed collections. These efforts have led to a marked improvement. Performance rose from 73.75% in Quarter 1 to 82.63% in Quarter 4, up from a baseline of 37.59% in 2022/23. The number of non-collection notifications also dropped from 7,670 in 2023/24 to 6,003 in 2024/25. Of these, 82.63% were resolved within the three-day target, reflecting a clear improvement in service delivery.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above ✔ Above ● On target ▲ Below ● Well below ✖ AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)	95%	72.80%	✖	95%	71.90%	✖	Energy K Nassiep
		Reason for Variance: The City is currently facing challenges due to the high volume of applications, which is putting a strain on City resources and making it hard to meet supply requirements on time. This challenge is manageable within the City's control. Remedial Action: With the recent launch of the online Small-Scale Embedded Generation (SSEG) application process, the City expects less pressure on other connection approvals, which should improve response times. The City is also continuing to develop the online system to ensure smoother processing for all applications and better overall response times.			Reason for Variance: The online application system for all Small-Scale Embedded Generation (SSEG) and standard electricity connections is now live, with the go-live date for standard connections having taken place on 5 March 2025. While this marks a significant step forward, uptake of the new system has been gradual. It is anticipated that, as more users adopt the online platform, turnaround times for processing these connection requests will improve accordingly. Remedial Action: The situation will continue to be monitored closely, with improvements made wherever possible.			
Priority: Safety								
5. Effective law enforcement to make communities safer	5.A Drone flights used for safety and security activities (number)	1 937	2 835	✔	2 490	3 653	✔	Safety and Security V Botto
		Reason for Variance: Increased demand resulting in improvements. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. The target was exceeded due to increased operational demand for drone services during the reporting period. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
5. Effective law enforcement to make communities safer	5.B Roadblocks focussed on drinking and driving offences (number)	676	860	✔	676	854	✔	Safety and Security V Botto
		Reason for Variance: Additional roadblocks are often set up in response to complaints from residents, even if they were not originally planned. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. Roadblocks were conducted in accordance with operational requirements. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
5. Effective law enforcement to make communities safer	5.C Closed-Circuit Television (CCTV) detected incidents relayed to responders (number)	9 000	43 457		45 000	58 392		Safety and Security V Botto
		Reason for Variance: The coordinated responses from both uniformed and non-uniformed staff who handle incidents detected by various CCTV centers are crucial in achieving our goals. The creation of Master Service Requests by these CCTV centers plays a vital role in organising and prioritizing responses to address incidents effectively and efficiently. This systematic approach ensures the management and tracking of incidents or service needs reported through CCTV surveillance systems. These factors contributed to the performance being well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements			Reason for Variance: Well above target. The diligent monitoring carried out by the various CCTV surveillance centres, combined with the availability of response staff to attend to the incidents detected via the camera system, contributed to the overall achievement of the 2024/2025 target. The department will continue to forward CCTV-detected incidents to policing agencies on the ground to enable both proactive and reactive responses. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
6. Strengthen partnerships for safer communities	6.A New auxiliary law enforcement officers recruited and trained (number)	100	218		120	146		Safety and Security V Botto
		Reason for Variance: Target exceeded as a result of receiving all outstanding Peace officer certificates by end of June 2024. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. The recruitment of new auxiliary volunteers was exceeded due to a combination of deliberate internal strategy aimed at strengthening the unit's operational support capacity, and an unexpectedly high volume of applications. A significant number of applicants met the eligibility criteria, resulting in the need to accommodate more successful candidates than originally planned. To manage future volumes more effectively, the City will implement stricter monitoring of application numbers and introduce shorter application windows. These measures will help regulate intake and ensure that recruitment targets are maintained. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
6. Strengthen partnerships for safer communities	6.B Client satisfaction survey for neighbourhood watch support programme (%)	75%	97%		96%	100%		Safety and Security V Botto
		Reason for Variance: The achievement for 202382024 s based on the Neighbourhood Watches' satisfaction with the services provided by the department. This is based on surveys completed for the period under review. The target for this indicator can be reconsidered during the Corporate Scorecard mid-year review process. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above 		Above 		On target 		Below 		Well below 		AT - Annual Target	
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director			
		Target	Actual	Status	Target	Actual	Status				
Priority: Housing											
7. Increased supply of affordable, well located homes	7.A Well located land parcels released to the private sector for affordable housing (number)	5	5		7	1		Human Settlements N Gqiba			
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The tenders were unsuccessful as no responsive bids were received for six land parcels.As a result, the parcels could not be released to developers. Remedial Action: The recovery strategy for the next financial year will include a review of the current market engagement approach. A market survey has been issued to better understand the reasons behind the poor responsiveness. Planned initiatives include targeted market engagements and an investment summit, aimed at gathering market insights and refining the overall engagement strategy.						
	7.B Human Settlement top structures (houses) provided (number)	1 300	1 854		1 860	2 310		Human Settlements N Gqiba			
		Reason for Variance: The contractors exceeded expectations in their delivery schedules for the following projects: -Greenville Phase 4 -Sir Lowry's Pass Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. The Goodwood Station Social Housing Project was completed ahead of schedule, and several other housing projects are currently progressing ahead of their construction programmes. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.						
	7.C Formal housing serviced sites provided (number)	2 700	1 627		2 400	873		Human Settlements N Gqiba			
		Reason for Variance: The contractor for the Macassar Project did not complete all the outstanding work on site at the end of June 2024 as per his revised programme and the remaining sites could not be reported as practically completed. Remedial Action: The panel of civil contractor will be utilised to complete all outstanding civil works on the project.			Reason for Variance: The contractor appointed for the Macassar project did not complete the sites in Phase 3 of the development. An assessment of the outstanding work has been conducted, and a new contractor will be appointed to complete the remaining tasks. Remedial Action: The sites are scheduled for completion in the 2026 financial year.						

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
7. Increased supply of affordable, well located homes	7.D Hectares of land acquired for human settlements in the municipal area (HS1.13)	140	165.85		39	69.37		Human Settlements N Gqiba
		Reason for Variance: Additional land parcels have been acquired due to an expedited acquisition process. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Several land acquisitions were expedited. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	7.E Number of title deeds registered to beneficiaries (HS1.22)	3 250	4 815		2 200	2 249		Human Settlements N Gqiba
		Reason for Variance: The Homeownership Transfers Programme exceeded its target for the financial year under review. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
8. Safer, better quality homes in informal settlements and backyards over time	8.A Informal settlement sites serviced (number)	1 220	1 124		1 400	354		Human Settlements N Gqiba
		Reason for Variance: Construction faced delays due to community-related interference and security issues, both of which are outside the City's control. Remedial Action: To be delivered during the 2024/25 financial year.			Reason for Variance: There were delays in appointing contractors for certain areas, including Ekanini and Bosasa Link). Some of the larger projects - Village Heights, Military Heights, Kampies, and Monwabisi Park - required additional time for planning. Progress in Village Heights and Military Heights was further impacted by community-related delays. Remedial Action: These projects are scheduled for completion during the 2025/2026 financial year.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Public Space, Environment and Amenities								
9. Healthy and sustainable environment	9.A Percentage of biodiversity priority areas protected (ENV4.21)	65.25%	65.27		65.40%	65.53%		Spatial Planning and Environment R McGaffin
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	9.B Biodiversity priority areas remaining (hectares) (ENV4.11)	81 000	81 743		34.18	33.34		Spatial Planning and Environment R McGaffin
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Although the goal is to prevent any further unregulated or unmitigated loss of biodiversity in priority areas, some level of loss due to development is expected each year, particularly within the Urban Edge. Remedial Action: Monitoring is ongoing, supported by improved mapping based on both field assessments and desktop reviews.			
	9.C Severe/Moderate dehydration in children under the age of five presenting at City health facilities with diarrhea (%)	<4%	2.60%		3.9%	2.2%		Community Services and Health Z Mandlana
		Reason for Variance: City Health has met its target successfully. This achievement shows how well the City has integrated Environmental Health (EH) and Primary Healthcare (PHC) services, resulting in a significant decrease in diarrhoea cases. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above ✔ Above ● On target ▲ Below ● Well below ✖ AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
10. Clean and healthy waterways and beaches	10.A Percentage of coastline with protection measures in place (ENV5.11)	6.27%	6.27%	▲	6.27%	6.27%	▲	Spatial Planning and Environment R McGaffin
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	10.B Days in a year that Vleis are open (%)	75%	93.33%	✔	83.00%	92.03	●	Water and Sanitation L. Manus
		Reason for Variance: There were no complete vlei closures required in any waterbodies as the water quality was generally good for non-contact recreation. There was however only one partial closure which was required for a small section of a vlei. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
11. Quality and safe parks and recreation facilities	11.A Recreation and Parks open space mowed according to annual mowing plan (%)	82%	89.8%	●	84.00%			Community Services and Health Z Mandlana
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The data for this indicator is currently unavailable and is expected to be available by approximately 17 July 2025.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Transport								
12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	12.A Passengers transported for each scheduled kilometre travelled by MyCiTi buses (ratio)	1.01	1.05		1	1.06		Urban Mobility D Campbell
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	12.B Passenger journeys travelled on MyCiTi buses (number)	18 500 000	19 335 446		18 900 000	20 022 183		Urban Mobility D Campbell
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	12.C Road corridors on which traffic signal timing plans are updated (number)	5	6		5	6		Urban Mobility D Campbell
		Reason for Variance: Staff put in additional effort during the last quarter of 2023/2024. This additional capacity is not normally available. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
13. Safe and quality roads for pedestrians, cyclists and vehicles	13.A Surfaced road resurfaced (kilometres)	169	182.6		150	166.8		Urban Mobility D Campbell
		Reason for Variance: The target was exceeded due to receiving an additional budget during the Adjustment Budget process, resulting in more roads being resurfaced. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. The target was exceeded due to additional funding allocated in the Adjustment Budget. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	13.B Number of potholes reported per 10kms of municipal road network	56	27.15		56	24.59		Urban Mobility D Campbell
		Reason for Variance: Since the time of setting the target the data on pothole complaints has become more refined and this in part attributes to the over performance. The City has also steeped up maintenance action through the resurfacing and reseal efforts. Remedial Action: Although the reporting of potholes is not within the City's control, it is in process of analysing pothole data in order to consider aligning targets to be more in line with pothole complaints reported.			Reason for Variance: The number of potholes reported was lower that the anticipated total. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: A Resilient City								
14. A Resilient City	14.A Public safety awareness and preparedness sessions held in the communities (number)	500	616		500	582		Safety and Security V Botto
		Reason for Variance: Despite ongoing concerns about fires in informal settlements and heatwaves, the Disaster Risk Management Centre has significantly enhanced its efforts to raise awareness and educate residents on fire and flood prevention. This proactive approach, coupled with the winter readiness plan, has contributed to achieving outstanding performance results. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. A Resilient City	14.B New Disaster Risk Management volunteers recruited (number)	55	124		60	107		Safety and Security V Botto
		Reason for Variance: In the 2023/24 financial year, a total of 124 volunteers were successfully recruited, which was well above the planned target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: A total of 1017 volunteers were recruited during 2024/2025 financial year, as reported in Quarter 1. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	14.C Storm water cleaning budget spend (%)	90%	98.00%		90.00%	95.55%		Urban Mobility D Campbell
		Reason for Variance: There was a strong emphasis on cleaning the stormwater system as part of the City's annual winter preparedness efforts to minimize flooding caused by blockages in the system. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: A more spatially integrated and inclusive city								
15. A more spatially integrated and inclusive city	15.A Local neighbourhood plans approved for mixed-use development (number)	3	4		3	3		Spatial Planning and Environment R McGaffin
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: A Capable and Collaborative City Government								
16. A Capable and Collaborative City Government	16.A Community satisfaction City-wide survey (score 1–5)	2.9	2.7		3			Future Planning and Resilience G Morgan
		Reason for Variance: The community satisfaction survey showed a slight decrease of 0.1 when compared to the prior year result. Since it's a perception-based study, it reflects community opinions influenced by various external factors. The report points out that issues like taxi strikes and the election year have played a significant role, and these are beyond the City's direct control. Remedial Action: Collaborate with departments to enhance services in areas with declining composite scores. Executive Directors are to submit action plans to the City Manager outlining measures to address issues within their directorates.			Reason for Variance: The data for this indicator is currently unavailable and is expected to be available by approximately 17 July 2025.			
	16.B Opinion of independent rating agency	High investment rating	High investment rating		High Investment Rating	High Investment Rating		Finance K Jacoby
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: On target. The investment rating achieved was a Ba2/Aa2.za and NP/P-1.zaLong and Short term Globaland National Scale Ratings, with a Stable outlook. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.C Audit Outcome (GG3.1)	Unqualified Audit Opinion	Unqualified Audit Opinion		Unqualified Audit Opinion	Unqualified Audit Opinion		Finance K Jacoby
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: On target. Unqualified Audit Opinion with no findings. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.D Total Capital Expenditure as a percentage of Total Capital Budget	90%	90.30%		90.00%	86.10%		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The actual capital expenditure figures are provisional and subject to final confirmation. Remedial Action: To be updated once final figures are available.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above  Above  On target  Below  Well below  AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.E Cash/cost coverage ratio (NKPI) (FM3.11)	1.37:1	1.31:1		2.19	2.75		Finance K Jacoby
		Reason for Variance: The under performance of the cash coverage ratio is a direct result of the lower drawdown of loan funding which in turn has resulted in an over performance of the debt ratio (refer to indicator 16G) and a saving in the anticipated finance cost. These two ratios are interrelated and must be evaluated together to ensure that cost effectiveness is applied.			Reason for Variance: Well above target. Results are provisional and subject to change with closure of year-end processes.			
		Remedial Action: No further action.			Remedial Action: No remedial action required.			
	16.F Net Debtors to annual income (NKPI)	17.71%	16.13%		17.08%	9.14%		Finance K Jacoby
		Reason for Variance: Above target.			Reason for Variance: Results are provisional and subject to change with closure of year-end processes.			
		Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: No remedial action required.			
	16.G Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) (FM2.1)	23.71%	12.23%		25.10%	16.23%		Finance K Jacoby
		Reason for Variance: This indicator assesses the municipality's affordability to repay borrowing from its generated revenue. The lower outcome percentage is positive and an improved outcome when compared to the target.			Reason for Variance: Results are provisional and subject to change with closure of year-end processes.			
		Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: No remedial action required.			
	16.H Kilometres of fibre infrastructure for broadband connectivity installed (kilometres)	78.2	94.56		Removed	Removed	Removed	Corporate Services E Sass
		Reason for Variance: Approved projects were added to the program this year. The 16.355 km (21%) excess beyond target is attributed to: -4 km from Service-on-Demand (SOD) requests -12 km from on-site change requests due to local conditions, such as rerouting fibre trenches because of obstacles on multiple routes.			Reason for Variance: This key performance indicator was removed from the corporate scorecard during the 2023/2024 amendment period.			
		Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: No further action.			

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN											
Well Above 		Above 		On target 		Below 		Well below 		AT - Annual Target	
IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director			
		Target	Actual	Status	Target	Actual	Status				
16. A Capable and Collaborative City Government	16.I Employees from the employee equity (EE) designated groups in the three highest levels of management (%) (NKPI)	75%	76.00%		76.00%			Future Planning and Resilience G Morgan			
		Reason for variance: Above target. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for variance: The data for this indicator is currently unavailable and is expected to be available by approximately 17 July 2025.						
	16.J Budget spent on implementation of Workplace Skills Plan (%) (NKPI)	90%	101.39%		95.00%	96.28%		Corporate Services E Sass			
		Reason for Variance: There was a need to urgently train employees on critical and legislative training. Employees from the following directorates were trained: Community Services and Health, Future Planning and Resilience, Spatial Planning and environment, Urban Waste that was a requirement. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: These are provisional results. Final results will be provided once the financial year-end is completed. A final report will be submitted at the end of July 2025, when virements /journals will close and then the report at the end of August 2025. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.						

2024/2025 QUARTER 4 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above  Above  On target  Below  Well below  AT - Annual Target

IDP Objective	Key Performance Indicator	2023/2024 Quarter 4 Performance			2024/2025 Quarter 4 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.K Percentage of official complaints responded to through the municipal complaint management system (GG2.31)	90%	86.29%		90.00%	87.13%		Corporate Services E Sass
		Reason for Variance: There has been an overall increase in the number of service requests received citywide. This increase has necessitated that service departments review and adjust their targets to accommodate the higher workload. Remedial Action: The audit of the new service standards have beenfinalised and in the process to be approved by theIndicator Owner. This will result to an increase in thenumber of days it takes for the City to resolve itscomplaints from 25 to 32 days. Moreover, through the Service Request Monitoring Forum, new service levelstandards has been agreed to for the new financial year.			Human Settlements: System-related issues were encountered, including duplication of entries and misdirected notifications, which were not reaching the appropriate work centres. These challenges affected the processing of notifications. Community Services and Health: The Recreation and Parks Department experienced a backlog due to various operational challenges. Most of these issues have now been resolved, and a significant number of older notifications — those exceeding the 93-day target — have been closed. This has impacted the overall percentage of notifications resolved within the target timeframe. Urban Mobility: The department is facing ongoing difficulties in processing notifications, primarily due to duplicate entries in the system, which has slowed progress. Remedial Action: Human Settlements: The team is actively addressing current challenges that are impacting performance, with efforts focused on sustainable solutions. Community Services and Health: New procedures and adjustments have been introduced to reduce and prevent future backlogs. The department remains committed to resolving outstanding notifications, aiming to close at least 90% of them within the designated timeframe to gradually restore operational balance. Urban Mobility: A recently implemented data science solution is now being used to identify and group duplicate notifications. This is expected to enhance processing efficiency and streamline operations			



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE C

**S71(1)(d) -
April 2025 Adjustments Budget vs
Actual Expenditure per vote - Capital**

S71(1)(d) Actual Expenditure per Vote - June 2025 (M12 2025)

Actuals measured against April 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	347 775 890	288 945 011	-58 830 879	-16.92%	The negative variance is as result of numerous minor projects/programmes not meeting the planned milestones with the main reasons being: 1. Integrated Recreation Facilities, where most projects have reached practical completion and invoices were received after month-end. 2. Recreation and Parks Upgrade, Swimming Pool Upgrades, Cemetery Upgrades Kensington and Retreat Homeless Accommodation Ext, which have been completed and invoices were received after month-end. 3. Upgrades to Clinics - East, which was initially delayed due to quotations being received later than anticipated for the roof replacement. 4. National Core Standards - North & Central: where most projects have reached practical completion and invoices are outstanding. Furthermore, the balance of the items could not be delivered by 30th June 2025 due to supply constraints.	Project managers (PMs), together with the support of finance manager/heads, will: a. Ensuring all payment certificates are received before 11 July 2025. b. Verifying available invoices and ensuring GRNs are processed before or on 11 July 2025. c. Process outstanding CPA; d. Roll-over unspent committed funds during August 2025 adjustments budget.
Corporate Services	436 613 768	436 613 768	387 030 522	-49 583 246	-11.36%	The negative variance reflects mainly on the following projects/programmes: 1. Facility Upgrade: Sub council 18, due to late appointment of the replacement Professional Service Providers (PSP). Geotechnical assessment and design changes during construction stage. Additionally, inclement weather conditions and inability to obtain building materials on time from the manufacturers and suppliers 2. Vendor Management System, due to the protracted process with the appointment of the developer resource. This has further resulted in loss of time for completion of some of the deliverables. 3. Ndabeni Fleet Facility - Upgrade: due to Professional Service Providers (PSP) quotations taking longer than anticipated, therefore, resulting in some deliverables not being complete by 30 June 2025. 4. Various other projects, due to outstanding invoices.	a. Project managers are following up on outstanding invoices. b. The balance of the unspent commitments and funds will be rolled-over in the August 2025 adjustments budget, where applicable.
Economic Growth	127 448 586	127 448 586	78 835 527	-48 613 059	-38.14%	The negative variance reflects mainly on the following projects/programmes: 1. Development: Gateway Market, Masiphumelele, where the project encountered implementation delays due to the need to identify an alternative tender following delays on the original tender. This required amendments to the designs and the initiation of a new contractor appointment process. 2. Bo Kaap Informal Trading Area, where the project has been delayed due a well that was discovered on-site. Construction is currently on hold within a 5-meter buffer zone around the well until approval for its stabilisation is obtained. 3. Construction: Somerset West Market, where the project is experiencing delays due to pending Land Use Management and Building Development Management (BDM) approvals. The BDM approval process is underway and is expected to be finalised in July 2025. 4. Athlone TSSC Upgrade/Refurbish Inform Trading, where the project started late due to the waiting period for statutory approvals. Furthermore, during excavations, a high water table and undocumented underground cables were encountered.	The unspent funds will be rolled-over in the August 2025 adjustments budget.
Energy	1 218 501 577	1 218 501 577	1 074 951 925	-143 549 652	-11.78%	The negative variance is mainly due to: 1. The outstanding invoices on the following projects: a. Ground Mounted PV; b. Hout Bay LV Depot c. Office Renovation at HV, Ndabeni; and d. MV Infra Refurb: South Area S FY25. 2. Noordhoek LV Depot; where the project is delayed by more than 12 months due to expired Land Use Management approval (LUMS) as well as the outstanding approval of building plans.	a. The project managers are following-up on outstanding invoices and will be vetted and processed by 11 July 2025. b. The balance of the unspent funds will be rolled-over during the August 2025 adjustments budget process.

Actuals measured against April 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
Finance	77 872 649	77 872 649	71 861 623	-6 011 026	-7.72%	The negative variance is due to invoices being received after month-end for the following projects: a. Upgrade Cash/Motor Vehicle Offices FY25; b. Lighting: Replacement; and c. Office and training facilities upgrade.	The invoices are being vetted and will be processed for payment by 11 July 2025.
Future Planning & Resilience	26 404 985	26 404 985	25 034 200	-1 370 785	-5.19%	The negative variance is mainly as a result of the IT system upgrade, which impacted the project implementation and resulted in in a two-month dela of the following projects: a. Integration and Enhancement; and b. Contract Management System Integration.	The Bid Adjudication Committee has extended the tender and contract until 30 August 2025. Unspent funds will be rolled-over during the August 2025 adjustments budget.
Human Settlements	1 094 530 230	1 094 530 230	981 615 364	-112 914 866	-10.32%	The primary contributing factor to the negative variance is the invoices at various stages of processing as well as certain projects that could not be completed in 2024/25 financial year due to community unrest, exrtotion and procurement change-over before the mid-year, which resulted to delays in the implementation on the projects.	Processing of all outstanding invoices by 11 July 2025. Furthermore, where applicable, a roll-over application will be submitted to the National Treasury for unspent funds.
Office of the City Manager	6 211 460	6 211 460	5 850 415	-361 045	-5.81%	The negative variance is mainly due to outstanding invoice on the Blue Downs Court Construction Project.	The project manager is following-up and the balance of the funding will be rolled-over during August 2025 adjustments budget to continue with project implementation.
Safety & Security	472 531 619	472 531 619	455 218 587	-17 313 032	-3.66%	Immaterial Variance	-
Spatial Planning & Environment	301 989 405	301 989 405	235 256 412	-66 732 993	-22.10%	The variance is predominantly due to supplier constraints, contractor capacity constraints, contractor non-performance, practical completion inspections currently underway, invoices for the period under review being received after month -end; as well as the delay in delivery of the weed harvester as a result of outstanding parts and the assembly of hydraulic pump.	a. The invoices are being vetted and will be processed for payment by 11 July 2025. b. The balance of the unspent commitments and funds will be rolled-over in the August 2025 adjustments budget.
Urban Mobility	2 156 762 136	2 156 762 136	1 439 243 868	-717 518 269	-33.27%	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. Road Rehabilitation:Jakes Gerwel F/Conradie-Viking, a delayed start has resulted in a projected underspend in the current financial year. 3. Rehab:Jakes Gerwel:Wltvrdn Brdg-Hghlnds, prolonged stakeholder engagements delayed the commencement of construction on this project. 4. IRT Ph2A:Trunk-E6-AZ Berm Stock-Mitchells plain , delays experienced due to extortion issues, the relocation of existing services and other technical aspects as well as inclement weather. 5. IRT Ph2A:W1-Roadway-Imam Haron/Chichester, contract finalisation took longer than anticipated therefore the contractor was on site later than anticipated. 6.IRT Ph2A:W2-Roadway-Turfhall Road, continued electrical and fibre service clashes experienced. 7. IRT Phase 2A: Project Management, R175m to be returned to National Treasury in order to align with DORA gazetted allocations.	1 to 6. Awaiting invoices, for some work completed, for vetting and GRN. Roll-over application to National Treasury for unspent funds as well as roll-over of unspent balances and soft-locked contingencies not utilised during the financial year during the August 2025 adjustments budget. 7. National Treasury will issue a letter confirming the unspent amount and by when it needs to be paid

Actuals measured against April 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
Urban Waste Management	416 696 137	416 696 137	380 648 498	-36 047 639	-8.65%	The variance is predominantly due to 1.R17.1m contingency on construction project and insurance provision that will not be utilised; 2. Final invoices outstanding relating to the delivery of vehicles and plant.	1. The balance of the unspent funds will be rolled-over during the August 2025 adjustments budget process. 2. The project managers are following-up on outstanding invoices, which will be vetted and processed by 11 July 2025.
Water & Sanitation	4 713 050 913	4 713 050 913	3 556 473 372	-1 156 577 541	-24.54%	The variance is predominantly due to 1. Unutilised contingencies on construction projects of approximately R766m provided for in the budget; 2. A number of projects where invoices are being processed for work done up to 30 June 2025; 3. Bayside Canal Upgrade project (R46m), where there was a legal dispute; 4. Cost of work packages for the water and sewer network projects that came in lower than anticipated; and 5. The Lourens River Flood Alleviation project, where delays were experienced due to challenging site conditions and weather conditions.	Project Managers are finalising the year-end processes and unspent funds will be rolled-over during the August 2025 adjustment budget for projects where commitments could not be actualised.
	11 396 389 355	11 396 389 355	8 980 965 324	-2 415 424 031	-21.19%		



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE D

**Western Cape Financial Management
Capability Grant
Non-financial Quarterly Return Form**



**2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(01 APRIL TO 30 JUNE 2025)

PROGRESS ON PROJECT FUNDING ROLLED OVER

Project Name	External Financial Support for Learners and Unemployed Youth
Project Development Objective	The City's External Financial support programme offers Financial support to learners and unemployed youth to create opportunities to further their studies and gain qualifications in the approved scarce and critical skills identified within the City. This opportunity caters for students who are residents of Cape Town and registered at accredited academic institutions within the borders of South Africa, including TVET colleges as per the ETD policy framework. The External Financial Support programme will provide a pipeline of applicants for placement into positions, which have proven to be difficult to fill. This in turn contribute towards reducing youth unemployment, long – term economic growth and good governance.
Project Performance Indicator(s) and Target(s) for quarter under review	100%

Original Allocation (2024/25)	Amount rolled over (2024/25)	Amount spent for quarter ending 03	% YTD
150 000.00	0.00	150 000.00	100%

Progress to date:

Two (2) External Financial Support recipients are continuing with their studies doing their final year. They are: Siyolise Mxosa and Kayla Albertus, all indications are that both EFS recipients will complete their studies this year.

Challenges:

We face challenges in communication with financial support recipients as they change numbers and emails without informing the HR Training Department. The delay in timeous submission of invoices for study fees as well as supporting documentation for allowances makes it difficult to process payments speedily. Not sorting out Tax clearance and Declaration of Interests by the institutions delay the payment process. Institutions not complying with the City's Supply Chain Requirements delay payments .

Actions Taken:

External bursars are encouraged to update their biographical information and contact details to assist the EFS administrators to regularly communication with them. Additional measures we put in place with our recipients are briefing sessions, regular meetings with the institutions to inform them of the City of Cape Town's communication, payment and related requirements.

Potential Risks:

A delay in payments will result in external bursars not being able to register in time, as well as not receiving their results and qualification certificate. Non-compliance to City' SCM processes

**2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(01 APRIL TO 30 JUNE 2025)

FINANCIAL MANAGEMENT PROJECT

External Financial Support for Learners and Unemployed Youth. The City's External Financial support programme offers financial support to learners and unemployed youth is to create opportunities to further their studies and gain qualifications in the approved scarce and critical skills identified within the City. This opportunity caters for students who are residents of Cape Town and registered at accredited academic institutions within the borders of South Africa, including TVET colleges as per the ETD policy framework. The External Financial Support programme will provide a pipeline of applicants for placement into positions, which have proven difficult to fill. This in turn contributes to long – term economic growth and good governance.

Planned activities and outputs to date

Inputs/Activities	Outputs	Performance Indicators	Delivery Date	Achieved (Y/N)
Administration of External Financial Support and utilize Grant allocation: Contract signing; Creation of Staff Number, Payment of tuition fees, Allocation of Mentors	100%Grant Budget Expenditure; Payment of tuition fees Completion of studies & qualification	Quarterly reporting	30 JUNE 2025	Y

FINANCIAL MANAGEMENT PROJECT**WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)
NON-FINANCIAL QUARTERLY RETURN FORM****(01 APRIL TO 30 JUNE 2025)****2023/24 EXTERNAL BURSARY PROGRAMME**

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	Total Course Fees
STUDENTS CURRENTLY BEING SUPPORTED THROUGH THE EXTERNAL BURSARY PROGRAMME											
1.	Siyolise Mxosa	0403035141080	M	A	Bcom: Economics Science	Final	Stellenbosch University	100%	R84 534.00		
2.	Kayla Albertus	0304100243084	F	C	LLB	Final	Stellenbosch University	100%	R65 466.00		
PROGRESS TO DATE											
1. Siyolise Mxosa - additional attachment of proof of payment is also attached – No further motivation as he has passed his modules.											
2. Kayla Albertus - additional attachment of proof of payment is also attached – No further motivation as she has passed her modules											

Andre Kermis  Digitally signed by Andre Kermis
Date: 2025.07.03 12:11:11
+02'00'

Head Corporate Project

Andre Kermis

 Bevan Van Schoor
2025.07.04
11:12:36 +02'00'

Director Human Resources

Bevan Van Schoor



 Digitally signed by Johannes van
der Merwe
Date: 2025.07.04 08:10:34 +02'00'

Manager Training and Development

Nonzuzo Ntubane