

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: SEPTEMBER 2025

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: SEPTEMBER 2025

ISIHLOKO

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

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☒ **Committee name** : Finance

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

☐ Council

4. DISCUSSION

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

The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 30 September 2025.

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

4.2. Policy and Strategy ☐ Yes ☒ No

4.3. Legislative Vetting ☐ Yes ☒ No

4.4. Legal Implications ☒ Yes ☐ No

4.5. Staff Implications ☐ Yes ☒ No

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

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

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

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

4.8. Confidentiality Compliance ☒ Yes

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

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5 RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 30 September 2025 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that savings on expenditure items will be set aside to reduce borrowing and to fund the City's capital programme.

AANBEVELING

- a) Daar kennis geneem word van die finansiële moniteringsverslag vir die tydperk wat op 30 September 2025 ten einde geloop het, en die verslag verwys word na die lede van die burgemeesterskomitee en die uitvoerendebestuurspan (EMT) vir regstellende optrede waar nodig.
- b) Daar kennis geneem word dat besparings op bestedingsitems opsy gesit sal word om lenings te verminder en om die Stad se kapitaalprogram te befonds.

ISINDULULO

- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 30 eyoMsintsi 2025 ize idluliselwe kumaLungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqwalaselwe ukuba izimali zolondolozo kwimibandela yenkcitho ziyakuthi zibekelwe ecaleni ukuze kucuthwe ukuboleka kwaye kuxhaswe ngezimali inkqubo engezimali ezinkulu yeSixeko.

ANNEXURES

Annexure A: Section 71 monthly budget statement

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

FOR FURTHER DETAILS CONTACT

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DIRECTORATE	FILE REF No 001		
SIGNATURE : DIRECTOR			

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

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

MAYORAL COMMITTEE MEMBER

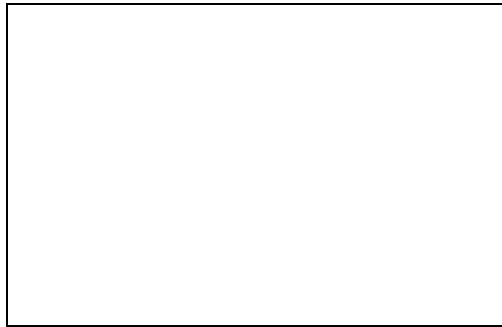
NAME

CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE



LEGAL COMPLIANCE

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

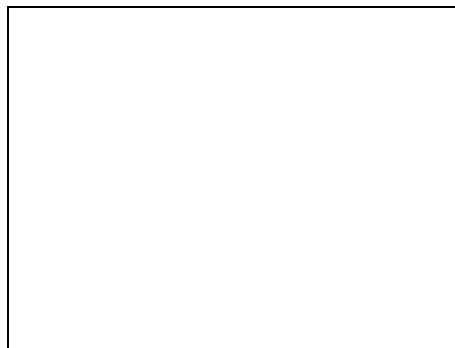
☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE



Making progress possible. Together.

EXECUTIVE MAYOR

NAME	GEORDIN HILL-LEWIS	COMMENT:
DATE		
SIGNATURE		



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

SEPTEMBER 2025

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EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2025 (COMPARATIVE STATEMENT REPORT)

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

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

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

SUMMARY OF CONTENT

- **Key Data: City of Cape Town (Page 5 - 42)**

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

- **In Year Budget Statement Tables: City of Cape Town (Page 43 – 49)**

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

- **Table C1 (Page 43):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 44):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 45):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 46):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 47):** 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 48):** Performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 49):** Cash flow position and cash/cash equivalents.

- **In Year Budget Statement Supporting Tables: City of Cape Town (Page 51 – 97)**

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

- **In Year Budget Statement Tables: Consolidated Tables (Page 99 – 105)**

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

- **In Year Budget Statement Tables: Entity - Cape Town International Convention Centre (CTICC) (Page 106 – 115)**

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

- **In Year Budget Statement Tables: Entity - Cape Town Stadium (CTS) (Page 116 – 122)**

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

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

Operating Budget R'Thousands	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
Total Revenue (excl. capital transfers and contributions, and water inventory)	64 797 672	17 454 915	17 762 021	307 106	64 820 289
Total Expenditure (excl. water inventory)	65 342 372	14 272 613	13 480 112	(792 501)	65 134 824
Surplus/(Deficit)	(544 699)	3 182 302	4 281 910	1 099 607	(314 535)

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

CAPITAL BUDGET

Capital Budget R'Thousands	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
Total Capital Expenditure	13 536 948	2 073 688	1 802 787	(270 901)	12 988 900

FINANCIAL POSITION

Working Capital	Provisional Outcome 2024/25	Original Budget 2025/26	Adjusted budget 2025/26	YearTD actual
Cost coverage ratio³ Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.73:1	-	-	2.34:1
Liquidity Current Ratio (Current assets/current liabilities) ⁴	1.75	1.55	1.46	2.25
Borrowing Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	-2.86%	3.60%	3.59%	2.43%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	86.87%	55.51%	51.69%	33.56%
Financial Position (R'Thousands)⁷ Total Assets	99 513 559	110 765 156	112 721 402	102 900 917
Total Liabilities	26 697 052	37 225 107	39 172 384	25 865 248
Cash Flow (R'Thousands) Cash/cash equivalents at month/year end	10 576 530	6 340 418	7 622 355	14 659 117

- **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 2.34 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio⁴**

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

The year-to-date ratio outcome of 2.25:1 shows that the City has sufficient cash to meet its short-term financial obligations as it exceeds the National Treasury norm of 1.5:1 to 2:1 (MFMA Circular 71). A ratio above one indicates that the City would be able to pay all its current or short-term obligations if they fall due at any specific point.

- **Capital Charges to Operating Expenditure⁵**

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

The year-to-date ratio outcome is 2.43% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 3.59% for the 2025/26 financial period. This is a result of the City's borrowing strategy.

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

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

This ratio is budgeted at 51.69% resulting from the budgeted uptake of external borrowing over the 2025/26 financial period. The ratio outcome is 33.56% for the period under review.

- **Financial Position⁷**

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

- **Cash Flow**

Cash and cash equivalents amount to R14 659 million as at 30 September 2025. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

DEBTORS

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

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	503 914	66 443	1 917 499	2 487 856
Electricity	1 276 597	50 713	767 724	2 095 034
Rates	902 471	72 222	1 369 367	2 344 059
Sewerage	267 259	32 740	739 463	1 039 462
Refuse	125 337	17 258	459 869	602 464

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

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

Debtors Collection Rate %	12 Months Moving Average Collection Ratio Previous year 2024/2025	12 Months Moving Average Collection Ratio Current year 2025/2026	YTD Monthly Collection Ratio Per Service	Monthly Collection Ratio Per Service
Electricity	98.04%	99.56%	95.56%	95.36%
Water	91.40%	91.55%	89.70%	84.72%
Sewerage	95.86%	96.15%	93.31%	90.20%
City-Wide Cleaning	0.00%	73.07%	73.07%	88.53%
Refuse	95.83%	95.55%	94.11%	92.49%
Rates	98.26%	97.93%	98.52%	103.11%
Other	95.12%	95.28%	93.77%	101.45%

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

Overall Collection Ratio	
Period	Current year
12 Months	97.91%
6 Months	97.52%
3 Months	97.90%
Monthly	100.33%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 30 September 2025 is 97.91%.

HUMAN RESOURCES

Human Resources	Provisional Outcome 2024/25	Original Budget 2025/26	Adjusted Budget 2025/26	YearTD actual 2025/25
Employee and Councillor remuneration (R'Thousands)	18 715 426	21 086 819	21 088 691	4 514 681
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.7%	29.5%	29.5%	23.8%
Total Cost of Overtime (R'Thousands)	1 030 426	1 024 125	1 022 869	193 379

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

Details on senior managers' remuneration and the remuneration of other municipal staff can be found in *Table SC8 Monthly Budget Statement - councillor and staff benefits* on page 86.

STAFF COMPLEMENT

Municipal Employees (numbers)	Staff Establishment as at 1 July 2025	September 2025
Filled posts - Permanent	28 239	29 830
Filled posts - Temporary	2 104	1 578
Vacant posts - Permanent	4 219	3 428
	34 562	34 836

The table above reflects total establishment including total number of vacancies, however when dividing vacancies over staff establishment, it will express vacancies as a percentage of total staff establishment and not the vacancy rate.

Municipal Councillors (numbers)	Councilor positions as at 1 July 2025	September 2025
Municipal Councillors	231	230
Municipal Councillors - Vacancies	-	1
	231	231

The City had 3428 vacancies as at 30 September 2025; 2762 positions were filled (1295 internal, 319 external, 218 rehire, 882 EPWP) with 362 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 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 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 327 167 487	3.79%	1	5	0	2	8	3	1	4	370	R 328 123 257	5.14%	The vacancy rate in OCM has increased from 3.79% to 5.14% as at the end of September 2025. During September 2025 the Directorate confirmed 8 appointments with a further 5 appointments anticipated for October to December 2025.
Community Services & Health	5559	R 2 732 427 056	4.05%	27	25	24	204	280	5	11	16	5576	R 2 732 804 683	3.95%	The vacancy rate decreased from 4.05% at the end of August 2025 to 3.95% at the end of September 2025. This is well below the Corporate target vacancy rate of 10%. The Directorate received 16 terminations and made 52 appointments for the period under review. The Directorate has currently 532 vacancies of which 312 are in various stages of filling. Departments continue with weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S processes.

Table continues on next page.

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

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 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	2695	R 1 854 262 686	6.31%	23	10	4	29	66	0	6	6	2698	R 1 853 472 307	6.23%	The Directorate's vacancy rate has shown a slight decline from 6.31% to 6.23%. In ongoing efforts to further reduce this rate, Corporate Services has implemented several targeted interventions: - Bi-weekly monitoring sessions are held to track all vacancies and their current status. - Solutions to challenges and bottlenecks identified during these sessions are implemented promptly to accelerate recruitment processes. - Vacancies older than 24 months are being prioritised for urgent filling. - In addition, the Directorate is critically analysing vacancies aged between 12 and 24 months to determine whether they should be repurposed or abolished if they are no longer required by departments. At present, there are only six positions older than 24 months, which are actively monitored. - Bi-weekly engagements with assigned HR Practitioners are conducted, supplemented by additional support from the HRBP Office, to address recruitment delays and streamline processes. The Directorate remains committed to these collaborative efforts, working closely with all stakeholders to drive down the vacancy rate and achieve the target of 5%.

Table continues on next page.

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 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	
Economic Growth	392	R 328 791 650	5.87%	4	4	2	14	24	0	1	1	392	R 331 061 112	7.40%	The Directorate currently has a vacancy rate of 7.4% with a number of positions in various stages of the Recruitment & Selection (R&S) process. Ongoing collaboration with Line Management and Corporate R&S, supported by structured project plans, ensures effective monitoring of recruitment progress and the timely filling of vacancies. Additionally, monthly meetings are held to proactively address any concerns and sustain momentum throughout the process.
Energy	2795	R 1 554 768 650	5.19%	29	4	5	0	38	4	8	12	2794	R 1 552 786 488	5.40%	Departments have weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S process and to prioritise vacancies nine months or older. Pools of competent candidates for certain designations i.e. workers, maintenance assistants, artisans, foremen and clerks are being generated so that a Notice of Appointment (NoA) can be processed when positions become available [piggyback]. There is a focused approach, where possible, to fill the Directorate's database with ready-to-appoint candidates as vacancies occur. The Directorate has appointed an Assistant Professional Officer to focus solely on the bulk processes in order to reduce the turnaround time of filling vacancies. The bulk of vacancies is caused due to internal appointments but a focused approach is followed to reduce the number of vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 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	1848	R 1 128 166 637	1.89%	20	4	1	9	34	2	5	7	1848	R 1 126 419 670	1.73%	Most of the Directorate's vacancies are consequential vacancies that are created due to internal promotions. Bulk interviews and a pool of alternative appointments are the options to assist with rapid filling of vacancies.
Future Planning & Resilience	382	R 404 298 712	5.24%	0	3	0	2	5	0	2	2	385	R 406 509 986	4.68%	The vacancy rate in FPR has decreased from 5.24% to 4.68%. The Directorate anticipates 13 appointments for October/November 2025.

Table continues on next page.

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 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	959	R 554 404 781	5.32%	6	1	5	10	22	1	4	5	954	R 551 384 292	4.72%	The challenges in filling posts include: Recruitment capacity - 2/3 resources operating; limited skills in market at manager/head level; due to ECSA requirement for Engineering roles limited qualified professionals and limited suitably qualified internal candidates. There is focussed attention on vacancies older than 2 years through headhunting, shortlist reviews and LinkedIn leads. In order to shorten the turnaround time, vacancies are being filled by means of grouping bulk positions and using adverts and applications received (Bulk posts) in other directorates. For individual posts (not Bulk), line to do assessments before adverts close. All job descriptions, which require amendments prior to advertising must be updated within one month. Bi-weekly R&S engagements are held to discuss strategy to fill and progress to fast track. Commencement of the R&S process occurs prior to date of retirement to prevent delays in filling vacancies.

Table continues on next page.

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

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resignations	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Safety & Security	7602	R 3 265 847 116	15.57%	711	2	22	72	807	15	15	30	7589	R 3 276 148 850	7.13%	The Directorate's vacancies have significantly reduced from 1513 to 752 (largely due to the filling of 752 Junior Constable positions). Actions to reduce the number of vacant posts: The Executive Director: Safety and Security has issued a directive that a vacancy rate of 1% must be maintained, and measures in conjunction with Corporate and HRBP office, be put in place to meet this target. Vacancies 12 months and older are subjected to intense scrutiny by the ED in the bi-weekly senior management meetings. Each Head of Department is required to account for delays in the filling of vacancies and indicate an action plan to expedite the filling thereof. Monthly and bi-weekly collaboration meetings takes place between HRBP, Support Managers and Corporate HR Practitioners. All vacancies are project managed within each department. "Dove tailing" (piggy backing) takes place on recruitment and selection processes of same positions within Safety and Security and other Directorates. The Directorate has embarked on a process whereby all vacant supervisory positions (to a maximum of T13) can be filled via the advancement process. This was approved by the City Manager and applies to the Safety & Security Directorate only. The ED has directed that all new vacancies up to level T13 be filled by using this new method. This is referred to as the Restrictive Competitive Advancement Process (RECAP). There are currently 52 positions being filled via the RECAP process and will significantly reduce the vacancy rate, especially and consequential vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 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	1104	R 821 402 377	4.98%	14	2	4	98	118	2	2	4	1109	R 824 825 421	5.14%	The Directorate continues to implement a R&S plan - programming prioritised filling of vacancies with predetermined turnaround times and processes to create a pipeline of position-ready candidates per job segment, where appropriate, and advertising of job families – to mitigate the impact of consequential vacancies, optimise the turnaround time, reduce vacancy age profile and enable fast-tracking of filling relevant positions. The Executive Director has prioritised the filling of vacancies and has set-up regular meetings with HRBP to fast-track processes.
Urban Mobility	2084	R 1 057 926 095	4.17%	12	8	4	8	32	1	7	8	2088	R 1 061 387 314	4.69%	The vacancy rate has slightly increased from 4.17% to 4.69% There is a large number of posts currently in the R&S process at the following stages: HR300s to be initiated - 10 HR300s in process - 6 HR300s with R&S - 34 Advert stage - 15 Long list - 14 Shortlisting - 7 Assessment - 1 Reference Checks - 12 Notice of Appointment - 43 Filled - 3 The two HR Business Partners work closely with Corporate HR, R&S. The Directorate's Support Service Managers constantly follow up on outstanding matters regarding vacancies. Many vacant positions are filled with internal staff which results in consequential vacancies. The Directorate is in process of analysing the need of all vacancies older than one year. These vacancies will be prioritised for filling or abolishment to create new positions in areas where additional positions are required.

Table continues on next page.

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 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 1 323 533 229	6.77%	12	16	2	146	176	4	6	10	3710	R 1 322 810 145	5.44%	The vacancy rate has reduced from 6.77% to 5.44%. This is driven by the focus on the bulk recruitment project. Plans to fill critical positions are underway with anticipated fill date of November/December 2025. The Directorate is also filling operational vacancies to ensure festive season readiness.

Table continues on next page.

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 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	
Water & Sanitation	5322	R 2 518 330 175	8.27%	74	42	26	55	197	0	10	10	5323	R 2 517 111 011	7.10%	The vacancy rate within the Water and Sanitation Directorate has shown a decline from the previous month, primarily due to the collaborative efforts and fast-tracking initiatives led by the HR Business Partner (HRBP). To further support Corporate R&S and continue improving the vacancy rate, the HRBP is actively driving the following initiatives: Panel Participation: HRBP Senior Professional Officers (SPOs) and Professional Officers (POs) are contributing by serving on interview panels. Process Management: HRBP POs are assisting the R&S team throughout the recruitment lifecycle - from shortlisting to final placement. Administrative Support: A dedicated student R&S admin team has been established to handle scheduling, candidate communication, assessment scanning, venue bookings, and other administrative tasks. This allows R&S practitioners to focus on assessments and interviews. Regular Engagements: Continuous engagement with the R&S team ensures that any concerns or process bottlenecks are addressed promptly. Bulk Recruitment & Alternative Talent Pools: The HRBP is also utilising bulk recruitment strategies and exploring alternative candidate pools to expedite vacancy filling.
TOTAL	34820	R 17 871 326 652	7.75%	933	126	99	649	1807	37	78	115	34836	R 17 884 844 537	5.62%	

The vacancy rate is calculated by dividing the total number of permanent vacancies, less posts in process of being filled, over total staff establishment.

The table below shows the calculation of the achieved vacancy rate.

Directorate	Filled Posts (Perm)	Filled Posts (Temp)	Vacant Posts			Total Posts	Achieved Vacancy Rate (E/F)
	No of Staff (A)	No of Staff (B)	No of Posts (C)	In Process (D)	No of Actual Vacancies (C - D) (E)	No Of Posts (A+B+E) (F)	
Community Services & Health	5 035	9	532	312	220	5 576	3.95%
Corporate Services	2 277	223	198	30	168	2 698	6.23%
Economic Growth	348	0	44	15	29	392	7.40%
Energy	2 518	6	270	119	151	2 794	5.40%
Finance	1 763	20	65	33	32	1 848	1.73%
Future Planning & Resilience	342	12	31	13	18	385	4.68%
Human Settlements	827	20	107	62	45	954	4.72%
Office of the City Manager	316	32	22	3	19	370	5.14%
Safety & Security	5 558	1212	819	278	541	7 589	7.13%
Spatial Planning & Environment	996	10	103	46	57	1 109	5.14%
Urban Mobility	1 922	16	150	52	98	2 088	4.69%
Urban Waste management	3 397	0	313	111	202	3 710	5.44%
Water & Sanitation	4 531	18	774	396	378	5 323	7.10%
Total	29 830	1578	3428	1 470	1 958	34 836	5.62%

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

Directorate	Number of posts per T-Grade							
	T1 -T5	T6 -T9	T10 -T13	T14 - T16	T17 -T18	T19 - T22	T23 - T24	Total
Community Services & Health	182	181	135	28	5	1	0	532
Corporate Services	31	31	70	56	9	1	0	198
Economic Growth	4	12	16	9	2	1	0	44
Energy	88	49	90	37	6	0	0	270
Finance	17	19	20	9	0	0	0	65
Future Planning & Resilience	0	1	9	17	4	0	0	31
Human Settlements	27	24	27	24	5	0	0	107
Office of the City Manager	5	2	9	3	2	1	0	22
Safety And Security	85	511	192	27	3	1	0	819
Spatial Planning And Environment	17	19	42	21	2	2	0	103
Urban Mobility	50	57	15	23	3	2	0	150
Urban Waste Management	169	69	48	23	2	2	0	313
Water & Sanitation	327	260	137	45	5	0	0	774
Total	1002	1235	810	322	48	11	0	3428

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	288	132	82	30	532	21.1%
Corporate Services	139	32	21	6	198	13.6%
Economic Growth	21	16	5	2	44	15.9%
Energy	133	61	60	16	270	28.1%
Finance	56	9	0	0	65	0.0%
Future Planning & Resilience	28	3	0	0	31	0.0%
Human Settlements	69	16	19	3	107	20.6%
Office of the City Manager	13	4	4	1	22	22.7%
Safety & Security	482	180	135	22	819	19.2%
Spatial Planning & Environment	50	21	20	12	103	31.1%
Urban Mobility	99	34	17	0	150	11.3%
Urban Waste management	171	58	39	45	313	26.8%
Water & Sanitation	353	152	202	67	774	34.8%
Grand Total	1 902	718	604	204	3 428	23.6%

BUDGET PERFORMANCE ANALYSIS

OPERATING REVENUE AND EXPENDITURE

Summary Statement of Financial Performance

Description	Original Budget 2025/26	Adjusted Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
R'Thousands						
Total Revenue (excl. capital transfers and contributions, and water inventory)	64 697 964	64 797 672	17 454 915	17 762 021	307 106	64 820 289
Total Expenditure (excl. water inventory)	65 242 663	65 342 372	14 272 613	13 480 112	(792 501)	65 134 824
Surplus/(Deficit)	(544 699)	(544 699)	3 182 302	4 281 910	1 099 607	(314 535)

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

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

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

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

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

Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	23 663 555	23 663 555	6 842 323	6 858 182	(15 858)	-0.2%	23 685 995
Service charges - Water	5 776 241	5 776 241	1 279 934	1 323 472	(43 538)	-3.3%	5 776 241
Service charges - Waste Water Management	2 966 006	2 966 006	686 868	680 385	6 483	1.0%	2 966 006
Service charges - Waste management	1 658 640	1 658 640	402 854	410 575	(7 721)	-1.9%	1 658 640
Sale of Goods and Rendering of Services	816 579	816 579	202 164	194 981	7 183	3.7%	816 579
Agency services	302 874	302 874	70 488	75 719	(5 231)	-6.9%	302 874
Interest	—	—	—	—	—	—	—
Interest earned from Receivables	339 731	339 731	87 334	83 249	4 086	4.9%	339 747
Interest from Current and Non Current Assets	758 522	758 522	390 148	189 456	200 692	105.9%	758 522
Dividends	—	—	—	—	—	—	—
Rental from Fixed Assets	494 307	494 307	138 936	130 862	8 074	6.2%	494 307
Licence and permits	205	205	267	51	216	421.3%	205
Special rating levies	494 107	494 107	85 359	120 490	(35 131)	-29.2%	494 107
Operational Revenue	423 376	423 376	121 914	93 608	28 306	30.2%	423 438
Non-Exchange Revenue							
Property rates	13 768 100	13 768 100	3 368 796	3 286 433	82 363	2.5%	13 768 100
Surcharges and Taxes	—	—	—	—	—	—	—
Fines, penalties and forfeits	1 878 556	1 878 556	465 764	323 879	141 885	43.8%	1 878 556
Licence and permits	50 301	50 301	12 692	11 826	866	7.3%	48 001
Transfers and subsidies - Operational	7 329 561	7 429 270	2 428 545	2 470 279	(41 734)	-1.7%	7 429 345
Interest	98 675	98 675	31 461	24 669	6 793	27.5%	98 675
Fuel Levy	2 851 776	2 851 776	950 592	950 592	—	—	2 851 776
Operational Revenue	906 078	906 078	191 596	213 708	(22 112)	-10.3%	906 103
Gains on disposal of Assets	70 772	70 772	—	—	—	—	70 772
Other Gains	6 084 343	6 084 343	980 648	937 986	42 661	4.5%	6 086 643
Total Revenue (excluding capital transfers and contributions)	70 732 307	70 832 016	18 738 682	18 380 402	358 281	1.9%	70 854 633

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

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

- Service charges - Water (R43,5 million under)**

The variance reflects mainly on:

- Water Sales - Bulk Tariff Consumption and Water Sales - Industrial/Commercial, which was lower than initially anticipated.
- Connection Fees - Water, where less actions have been performed than originally anticipated due to new contract activations.

- Interest from Current and Non Current Assets (R200,7 million over)**

The variance reflects mainly on:

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

- **Special rating levies (R35,1 million under)**

The variance is due to a misalignment between period budget projections and the year-to-date billings.

- **Property Rates (R82,4 million over)**

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

- **Fines, penalties and forfeits (R141,89 million over)**

The variance reflects mainly on:

- Fines – Traffic Fine Accruals and building fines due to more fines issued than initially anticipated.
- Forfeited retentions and penalties because of penalties charged for poor contractor performance.

- **Transfers and subsidies – Operational (R41,7 million under)**

The variance reflects mainly on:

- Grants and Subsidies: Provincial (Conditional), within the following directorates:
 - Community Services & Health, due to an outstanding September 2025 claim pertaining to Provincial Health; and
 - Safety & Security, due to initial delays with the signing of the Transfer Payment Agreement (TPA) for LEAP.
 - Human Settlements, the variance is mainly on the following projects:
 - Gugulethu Infill Project Erf 8448/MauMau & Greenville Phase 5 BNG Units, where the invoices have been received and being vetted for payment.
 - Maroela Housing (South), where a pending work permit is required from the Department of Labour.
 - IDA Projects, due to delays with Human Settlements Development Grant (HSDG) approval before the projects can commence.
 - Greenville Housing Ph4 Tops, where phase 4 of the project has been completed. The budget for phase 5 will be reprioritised.
 - Atlantis, Kanonkop Phase 2, Top Structure, where contractor appointment is awaited. The tender is currently in the appeal period.
- Grants and Subsidies: PCDR (Conditional), within the following directorates:
 - Urban Mobility because of the late recovery on IRT Phase 2A staff actuals for September 2025, as well as vacancies within the project.
 - Water & Sanitation experienced delays and changes in the implementation of several grant-funded projects as a result of the following:
 - The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year.
 - The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods.
 - The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays, resulting in the likelihood that the full grant allocation will not be spent in the current financial year.

- **Other Gains (R42,7 million over)**

The variance is largely due to:

- Inventory consumed: Gains Water, where the water volumes drawn from the internal dams are more than budgeted for in the inventory system.
- Inventory consumed: Price Adj Bulk Water/Reticulation Water, due to the water consumption for customers being slightly higher than budgeted volumes.
- Gains on Foreign exchange, due to forex gains on the ORIO grant funds received.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 51.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 56.

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

Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	20 889 090	20 890 962	4 467 619	4 795 913	(328 294)	-6.8%	20 677 907
Remuneration of councillors	197 729	197 729	47 061	49 896	(2 834)	-5.7%	197 729
Bulk purchases - electricity	17 755 086	17 755 086	4 057 316	4 024 418	32 898	0.8%	17 755 086
Inventory consumed	7 899 755	7 883 977	1 268 375	1 284 293	(15 918)	-1.2%	7 876 902
Debt impairment	3 217 478	3 217 478	683 867	797 888	(114 021)	-14.3%	3 188 223
Depreciation and amortisation	3 974 164	3 974 164	963 554	993 541	(29 987)	-3.0%	3 974 164
Interest	1 428 206	1 424 754	221 743	350 060	(128 317)	-36.7%	1 427 304
Contracted services	11 100 541	11 170 352	1 524 997	1 707 295	(182 298)	-10.7%	11 177 201
Transfers and subsidies	388 523	399 266	77 579	120 201	(42 622)	-35.5%	402 026
Irrecoverable debts written off	123 202	123 202	130 470	15 227	115 243	756.9%	152 457
Operational costs	3 768 638	3 805 152	930 799	981 370	(50 571)	-5.2%	3 805 575
Losses on Disposal of Assets	2 500	2 500	–	185	(185)	-100.0%	2 491
Other Losses	532 092	532 092	83 392	77 813	5 578	7.2%	532 102
Total Expenditure	71 277 006	71 376 715	14 456 773	15 198 099	(741 326)	-4.9%	71 169 167

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 (R328,3 million under)**

The variance is mainly due to:

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

- Bulk purchases - electricity (R32,9 million over)**

The variance is due to Eskom structural changes made to bulk purchases.

- Debt impairment (R114,0 million under) and Irrecoverable debts written off (R115,2 million over)**

The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance.

While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.15% (R1,2 million over expenditure).

- **Interest (R128,3 million under)**

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

- **Contracted Services (R182,3 million under)**

The variance reflects mainly on the following categories:

- Advisory Services - Research & Advisory, due to misalignment between the period budget and the timing of project milestones achieved.
- G&D AdvServ – Research & Advisory, due to delays and changes in the implementation of the following projects:
 - The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year.
 - The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods.
 - The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year.
- Haulage, where the amount of waste required to be hauled to landfill sites was lower than anticipated.
- G&D Contracted Services Building, because of delays in processing of invoices as well as delays in the appointment of contractors for the Atlantis Kanonkop Project, which is currently in BAC tender stage.
- R&M Contracted Serv Building, due to a number of maintenance projects taking longer than anticipated as well as outstanding invoices for the month of September 2025.
- R&M Electrical, due to capacity restraints experienced within Safety & Security rendering escort services, staff working in dangerous areas are unable to perform repairs and maintenance.
- Litter Picking and Street Cleaning, where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be used.
- Sewerage Services, due to a delay in submission of September 2025 invoices by service providers for various wastewater plants.

- **Transfers and subsidies (R42,6 million under)**

The variance is mainly on Grants/Sponsorships, due to the pending approval of the deviation report for Cape Town Tourism, which delays disbursement of payment.

- **Operational costs (R50,6 million under)**

The variance reflects mainly on:

- Uniform & Protective Clothing, due to fewer acquisitions of uniforms and protective clothing for the period under review.
- Electricity, due to fluctuations in electricity usage at a number of water and wastewater plants, as well as late receipt of invoices for services rendered in September 2025.
- Bulk Water: Levy (Berg Water Project), due to system challenges experienced at the National Department of Water and Sanitation (DWS), which have resulted in a number of invoices not being received.

- Water Resource Management Charge DWS, due to the following:
 - Pipe breakages along the Voëlvlei line;
 - Unplanned shutdowns at the Faure WTP have led to reduced water consumption; and
 - Outstanding invoices from DWS.
- Rehabilitation Costs Actual Expenditure, where rehabilitation of the Coastal Park Landfill Site is running behind schedule. A new service provider was appointed as from 1 July 2025. The project is in progress, but the cash flow is misaligned.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 70.

Expenditure per vote (directorate)

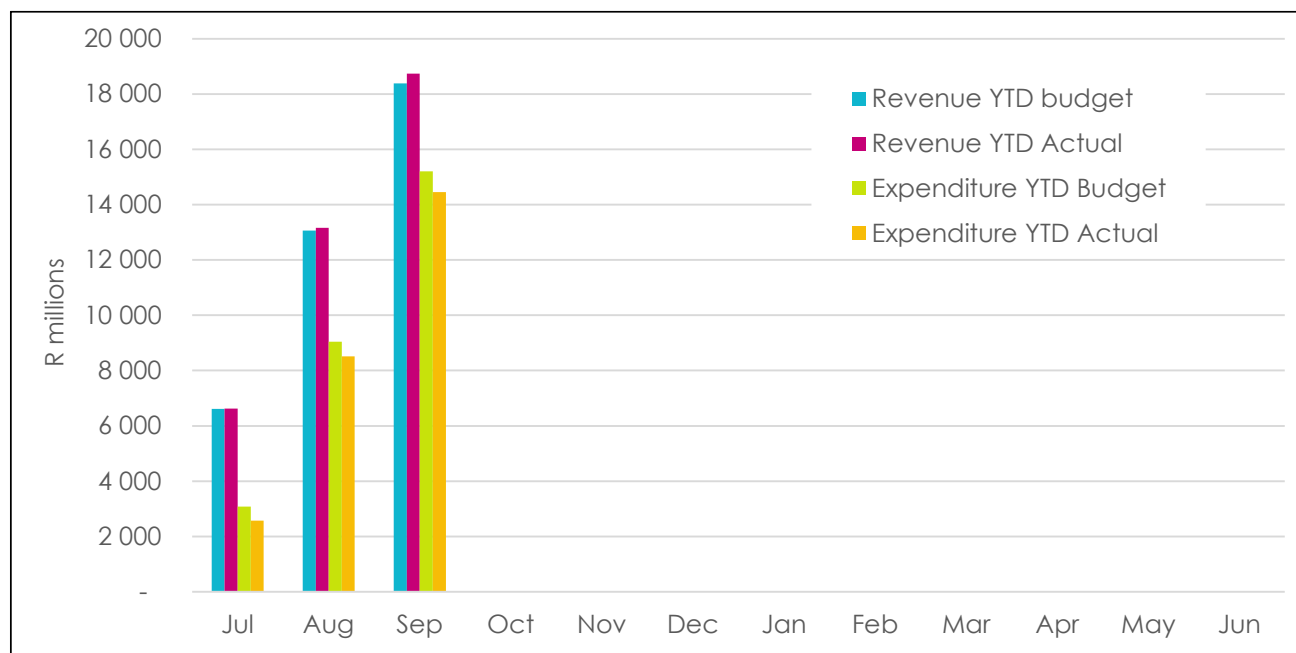
Vote Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 944 321	4 944 321	934 562	987 782	(53 220)	-5.4%	4 736 758
Vote 2 - Corporate Services	4 123 703	4 123 703	979 172	987 825	(8 653)	-0.9%	4 123 703
Vote 3 - Economic Growth	760 365	760 365	165 150	204 875	(39 725)	-19.4%	760 365
Vote 4 - Energy	21 757 162	21 757 162	4 817 303	4 885 920	(68 617)	-1.4%	21 757 177
Vote 5 - Finance	4 496 215	4 496 215	999 226	1 136 832	(137 606)	-12.1%	4 496 215
Vote 6 - Future Planning & Resilience	595 825	595 825	118 599	121 146	(2 547)	-2.1%	595 825
Vote 7 - Human Settlements	1 705 085	1 796 850	383 413	400 910	(17 497)	-4.4%	1 796 850
Vote 8 - Office of the City Manager	524 560	524 560	107 557	110 309	(2 752)	-2.5%	524 560
Vote 9 - Safety & Security	6 692 842	6 692 842	1 395 784	1 418 540	(22 756)	-1.6%	6 692 842
Vote 10 - Spatial Planning & Environment	1 926 752	1 926 752	398 705	421 883	(23 178)	-5.5%	1 926 752
Vote 11 - Urban Mobility	4 706 689	4 706 689	797 689	862 176	(64 487)	-7.5%	4 706 689
Vote 12 - Urban Waste Management	4 100 966	4 100 966	747 698	855 324	(107 626)	-12.6%	4 100 966
Vote 13 - Water & Sanitation	14 942 522	14 950 465	2 611 916	2 804 579	(192 663)	-6.9%	14 950 465
Total Expenditure by Vote	71 277 006	71 376 715	14 456 773	15 198 099	(741 326)	-4.9%	71 169 167

Reasons for under expenditure per vote (directorate)

Details on under expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 62.

Monthly Operating Revenue and Expenditure Performance

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



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

Vote Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	12 862 639	13 536 948	1 802 787	2 073 688	(270 901)	-13.1%	12 988 900
Funded by:							
National Government	3 735 882	3 735 882	475 567	583 646	(108 078)	-18.5%	3 618 757
Provincial Government	6 657	6 657	2 319	5 175	(2 856)	-55.2%	6 656
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	112 651	121 621	15 496	13 921	1 576	11.3%	121 621
Transfers recognised - capital	3 855 190	3 864 159	493 383	602 742	(109 359)	-18.1%	3 747 033
Borrowing	5 000 000	5 000 000	439 490	657 842	(218 352)	-33.2%	4 990 529
Internally generated funds	4 007 449	4 672 789	869 914	813 104	56 809	7.0%	4 251 338
Total Capital Funding	12 862 639	13 536 948	1 802 787	2 073 688	(270 901)	-13.1%	12 988 900

The summary statement of capital budget performance indicates actual capital expenditure of R1 803 million or 13.32% of the current budget.

The year-to-date spend represents 13.54% (R1 309 million) on internally-funded projects and 12.77% (R494 million) on externally grant-funded projects.

Capital budget by municipal vote for 2025/26

Vote Description R thousands	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 1 - Community Services & Health	310 514	317 218	332 336	42 140	49 191	(7 051)	-14.3%	318 567
Vote 2 - Corporate Services	420 495	498 476	510 065	132 160	139 872	(7 712)	-5.5%	497 027
Vote 3 - Economic Growth	94 372	111 099	141 641	6 512	29 180	(22 667)	-77.7%	141 141
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	269 099	270 292	(1 193)	-0.4%	1 318 320
Vote 5 - Finance	75 738	123 163	125 012	8 620	14 424	(5 803)	-40.2%	124 808
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	1 836	3 135	(1 299)	-41.4%	6 326
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	245 483	226 254	19 229	8.5%	1 350 823
Vote 8 - Office of the City Manager	6 015	8 675	8 799	340	5 285	(4 945)	-93.6%	15 698
Vote 9 - Safety & Security	466 205	344 830	345 566	101 776	46 756	55 020	117.7%	348 495
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	79 921	74 041	5 880	7.9%	521 855
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	375 336	446 690	(71 354)	-16.0%	2 949 951
Vote 12 - Urban Waste Management	384 643	438 953	450 047	126 000	129 364	(3 365)	-2.6%	423 987
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	413 563	639 205	(225 642)	-35.3%	4 971 903
Total Capital Expenditure	9 351 390	12 862 639	13 536 948	1 802 787	2 073 688	(270 901)	-13.1%	12 988 900

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

- **Safety & Security Directorate (R55 million over)**

The positive variance reflects mainly on the Vehicles: Additional FY26 and Vehicles: Additional T&D FY26 projects, where vehicles were delivered earlier than anticipated due to availability of stock.

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

- **Urban Mobility Directorate (R71,35 million under)**

The negative variance reflects mainly on the following projects.

- IRT Ph2A: Trunk-E2-M9 Duinefontein Railway - Intsikizi, due to slow progress, and high security presence is required due to previous repeated intimidation and threats from local business forums.
- IRT Ph2A: Depot Building Works – Michells Plain & Khayelitsha, where the delay in the Eskom connection and electricity supply was completed later than anticipated.
- IRT Ph2A: Trunk-E3-M9 Intsikizi - Morning Star, where construction progress has been considerably slower than anticipated, primarily due to under performance by the contractor.

89% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R225,64 million under)**

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

- Cape Flats Aquifer Recharge;
- Upgrade of Sewer Pump Station;
- Wesfleur Aeration and Blower Replacement; and
- Wildevoelvie WWTW Dewatering projects.

In addition, the following projects contributed further to the variance:

- Replace Sewer Network Project is being delayed due to legal disputes with the replacement tender.
- Philippi Collector Sewer Project is behind schedule due to clarification required from the preferred bidder
- Trappies Sewer System Project, where progress is slower than anticipated due to limitations caused by the network downstream from the Trappies Sewer System at the Lourens River.

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

Detailed explanations and remedial action on variances on the capital budget (Adjusted Budget vs YearTD actual) can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 74.

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

- **Urban Mobility (R361 million)**

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

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

- IRT Phase 2A: Nyanga PTI Precinct
- IRT Phase 2A: Nolungile PTI Precinct
- IRT Phase 2A: Electric Bus Charging Infrastructure
- IRT Phase 2A: West
- IRT Phase 2A: Station Construction: Wynberg-Khayelitsha

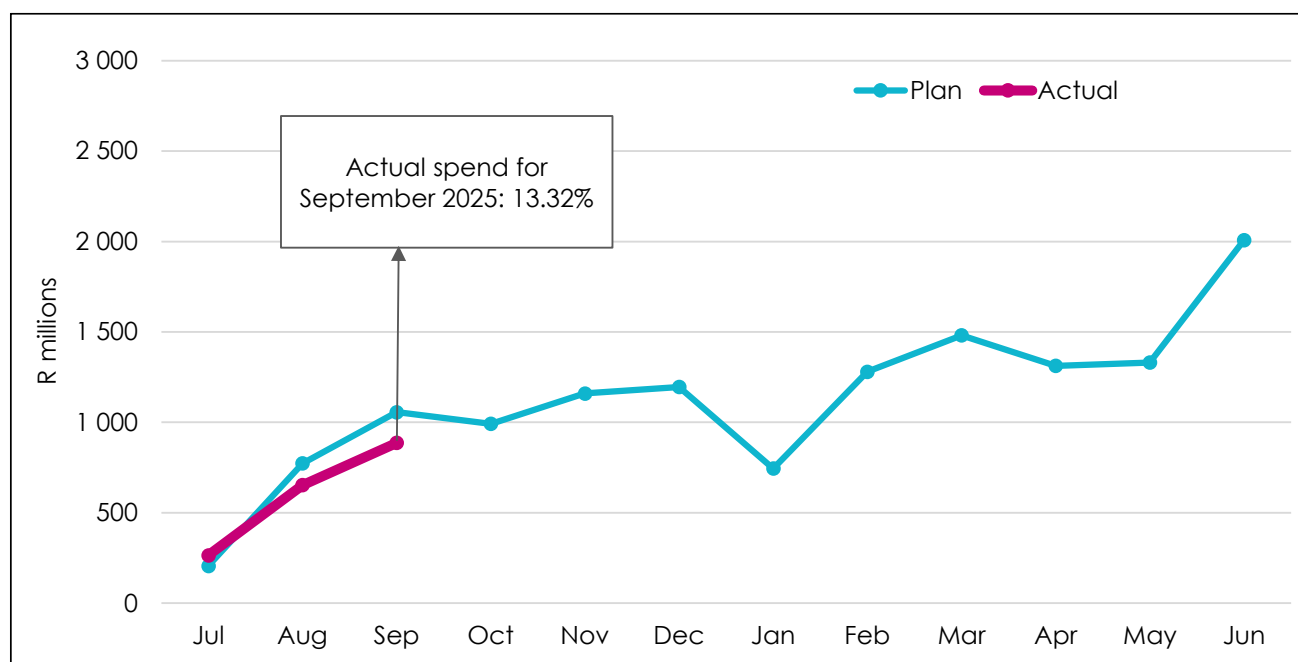
- **Water & Sanitation (R106 million)**

The variance is mainly due to:

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

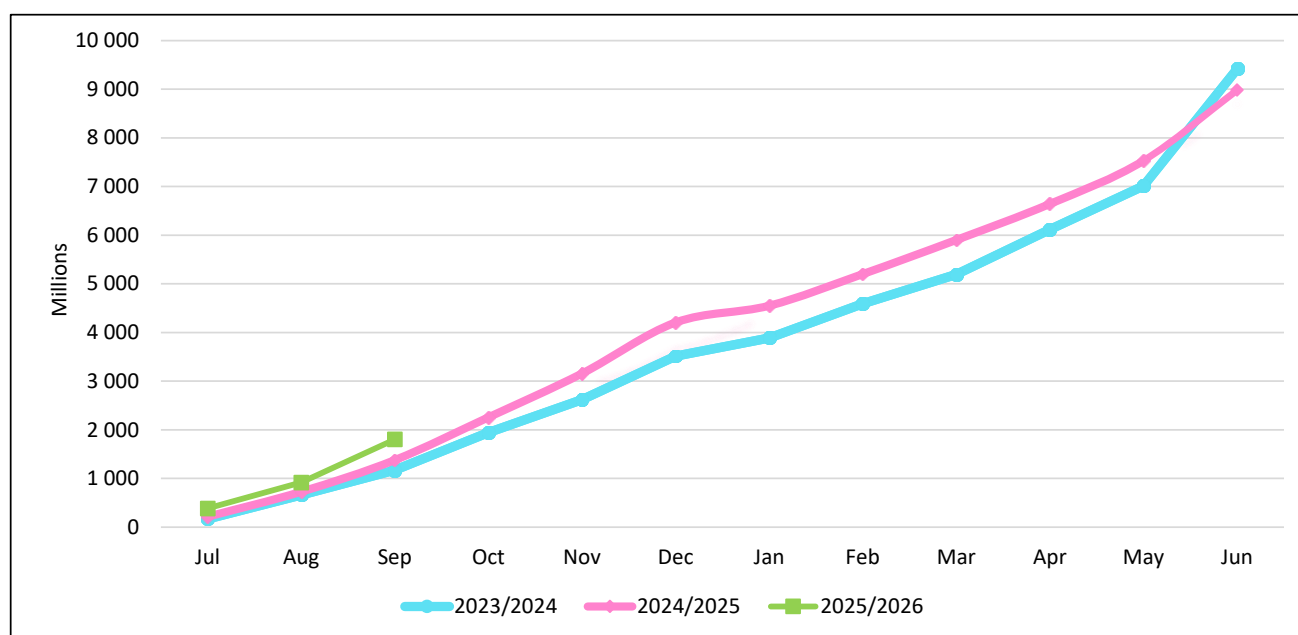
Monthly capital expenditure

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



Capital expenditure trend over the current- and past two years

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



Status of major capital programmes/projects

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
IRT Phase 2 A	2 107 941 728	262 241 399	208 090 433	-54 150 966	1 835 396 388	The contractor has revised the construction programme to support timely completion of the works. Planning for the perimeter area surrounding the PTI is currently in progress. Although several delays contributed to the late commencement of the construction contract, work has been accelerated and progressing satisfactory. Additional funding is required, as the contractor has the capacity to undertake further scope. The balance of funds represents contingencies, which is soft-locked against the project.
Potsdam WWTW - Extension	854 348 905	105 580 000	127 932 051	22 352 051	895 500 000	The project is ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project.
Macassar WWTW Extension	463 286 877	-	-	-	463 286 877	Construction is expected to commence in October 2025.
Replace & Upgrade Sewer Network	345 519 512	52 418 226	31 855 337	-20 562 889	345 519 512	The detailed design phase is currently in progress. The project manager is following up on outstanding invoices for September 2025, which are still outstanding.
Plant & Vehicles: Replacement	338 955 561	112 340 413	112 960 113	619 700	338 955 561	The majority of orders have been placed, with additional orders scheduled for October 2025. Certain items have been delivered ahead of schedule due to stock availability.
Cape Flats Aquifer Recharge	313 489 370	90 489 370	9 375 188	-81 114 182	313 489 370	The construction contractor has been appointed with design work progressing as planned. A portion of the uncommitted funds has been allocated for Contract Price Adjustment (CPA). Invoices for work done in September 2025 were received after month-end, and are in the process of being vetted for payment in the next reporting period. The balance of funds represents contingencies, which is currently soft-locked against the project.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
AMI rollout programme	309 727 631	8 645 138	8 485 062	-160 076	309 727 631	The detailed design phase of the project is progressing well. Professional Service Provider (PSP) invoices for July and August 2025 have been processed, slightly lower than anticipated due to fewer hours claimed. The design work is on track with satisfactory progress. The implementation tender process is on schedule for commencement in January 2026. after which monthly expenditure is expected to increase significantly.
Replace & Upgrade Water Network	246 407 432	30 300 000	11 688 160	-18 611 840	240 290 780	Commitments are in place until December 2025, with works packages being rolled out on an ongoing basis. To date, the committed works packages cover approximately 44 km. The project manager is following up on outstanding invoices for September 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
System Equipment Replacement	222 613 174	51 996 983	87 273 981	35 276 998	219 713 174	The project is ahead of schedule due to good contractor performance.
Fleet & Plant: Replacement	204 506 289	95 693 981	85 464 921	-10 229 060	204 506 289	The project is currently behind on planned expenditure due to delays in delivery of certain plant items, which have taken longer than initially anticipated. The delivery of remaining orders is scheduled for the end of November 2025 onwards.
Cape Flats Rehabilitation	192 857 104	17 950 573	11 331 909	-6 618 664	268 901 153	Construction has commenced on several work packages within this project. The project presents a clear opportunity to accelerate delivery, supported by strong contractor and project team performance. It is therefore recommended that additional funds be allocated to enable immediate execution of recently advertised work packages. These packages are available and can be delivered without any changes to the scope. Engagements with the PSP and the contractor have confirmed that sufficient capacity and resources are available to deliver the accelerated packages within the current financial year. The current variance is attributed to a lag in invoice submissions relative to the anticipated cash flow. The project manager is following up on outstanding invoices.
Land Acquisition (Housing)	183 681 785	12 119 991	70 925 600	58 805 609	183 681 785	The project is ahead of schedule, primarily due to early land acquisition registration, which occurred sooner than initially anticipated.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Repl & Upgr Sewerage Pump Stations	183 000 000	25 901 943	4 031 054	-21 870 889	183 000 000	Construction is currently underway. The project manager is following up on outstanding invoices for September 2025.
Philippi Collector Sewer	167 074 384	17 900 000	299 046	-17 600 954	98 017 533	The project is behind schedule due to additional clarification required from the preferred bidder, which necessitated an additional Bid Specification Committee (BSC) meeting. The award report has since been submitted to the Supply Chain Management department for review and was approved at the Bid Adjudication Committee (BAC) meeting held on 1 September 2025. As a result of the tender award delay, full utilisation of funds is not expected in the current financial year. Construction is anticipated to commence in November 2025, subject to the conclusion of the appeals period.
Wildevolelei WWTW-Upgrade dewatering	157 524 256	21 840 000	3 070 237	-18 769 763	149 557 905	The programme is behind schedule as payment certificates were received after month-end and are in the process of being vetted for payment in the next reporting period. Additionally, the consultant's monthly invoice was lower than anticipated, contributing to the variance. The balance of funds represents contingencies, which is currently soft-locked against the programme.
Wesfleur Aeration & Blower Replacement	153 000 000	28 000 000	9 035 559	-18 964 441	151 000 000	The project is on track, however expenditure is behind schedule as payment certificates were received after month-end and are in the process of being vetted for payment in the next reporting period. The balance of funds represents contingencies, which is currently soft-locked against the programme.
Cape Flats Aquifer: Hanover Park & Philip	151 797 981	11 469 700	17 232 714	5 763 014	138 700 000	The project is currently ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which are soft-locked against the project.
Paardevelei 132/66 kV stepdown	138 671 081	14 473 124	10 535 782	-3 937 342	138 671 081	The project is behind schedule due to slower than anticipated progress. However, the contractor has committed to accelerate implementation to recover lost time. Cable construction activities are scheduled to commence in October 2025.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Bulk Water Infrastructure Replacement	130 000 000	1 750 000	8 657 122	6 907 122	77 500 000	The project is currently ahead of schedule, due to good contractor performance. Various smaller projects are progressing at different stages, from design to implementation. The routine programme is ahead in terms of cumulative expenditure, reflecting the effective delivery by contractors and project managers. However, the full budget provision will not be spent as initially anticipated due to the cancellation and subsequent re-advertisement of Request for Quotations (RFQs), following an inadequate response to the original advertisement. Therefore, the unspent funds will be reprioritised as part of the January 2026 adjustments budget.
Trappies Sewer System: Rehabilitation	120 000 000	27 477 104	6 563 723	-20 913 381	60 011 211	Operational challenges downstream of current works projects, stemming from a historical emergency repair near the Lourens River, are restricting flow along the Trappies pipeline and causing upstream surcharging. These conditions, worsened by rainfall, have resulted in contractor standing time claims. Introducing additional work packages under these circumstances would increase standing time risks and reduce feasible rehabilitation scope due to elevated over-pumping requirements, making further implementation at this stage financially unviable. The project manager is engaging with the regional operational team to identify short- and long-term remedial solutions. Therefore, funding is available to be reprioritised to projects that can be delivered in the 2025/26 financial year.
Bulk Retic Sewers in Milnerton Rehab	117 000 000	24 000 000	17 743 988	-6 256 012	104 845 000	Implementation is progressing slower than originally planned due to external interface dependencies. Procurement is delayed while specifications and interfaces are being finalised. Therefore, funding is available to be reprioritised to other priority projects within the directorate.
Muizenberg Beach Front Upgrade	115 480 600	20 894 540	22 200 382	1 305 842	105 883 394	All orders for planned work have been placed. Invoices for work done in September 2025 have been processed. The balance of funds represents contingencies, which are soft-locked against the project.
Sir Lowry's Pass River Upgrade	108 590 706	20 000 000	29 617 864	9 617 864	102 300 000	Construction is underway. The variance is due to early procurement of materials and earlier than anticipated completion of earthworks on site. The balance of funds represents contingencies, which is currently soft-locked against the project.
Asset Upgrade - Routine Prog - Central	103 265 000	13 981 070	15 124 794	1 143 724	103 265 000	The project is ahead of schedule due to good contractor performance.
Metering Replacement	100 500 000	23 478 000	24 299 875	821 875	100 500 000	The programme is ahead of schedule as more meters than initially anticipated were replaced for the year-to-date.
	7 529 239 376	1 090 941 555	933 794 893	-157 146 662	7 132 219 644	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R14 659 million for the month under review. This position is mainly due to the levels of cash realised in the 2024/25 financial year.

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

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

Item	Previous Month R Thousand	Current Month R Thousand
Closing Cash and Investment Balance	22 805 293	22 577 847
Total Commitments	11 445 337	10 515 728
Unspent Conditional Grants	2 522 532	2 201 468
Housing Development	303 478	305 768
MTAB	27 387	27 551
Trust Funds	1 228	1 236
Insurance reserves	439 637	431 336
CRR / Revenue	8 151 075	7 548 369
Other contractual commitments	-	-
Uncommitted Funds	11 359 956	12 062 119
Closing Cash and Investment Balance	22 805 293	22 577 847
Non Current Investments	378 376	378 323
Current Investments	7 540 354	7 540 407
Cash and Cash Equivalents as per Cash flow statement (Table C7)	14 886 563	14 659 117

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 49.

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

The monthly actual and targets can be found in *Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows* on page 89.

GRANT UTILISATION

Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total operating expenditure of Transfers and Grants	7 329 561	7 429 270	2 407 607	2 422 561	(14 954)	-0.6%	7 429 270
Total capital expenditure of Transfers and Grants	3 855 190	3 864 159	493 383	602 742	(109 359)	-18.1%	3 747 033
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	11 184 751	11 293 430	2 900 990	3 025 303	(124 312)	-4.1%	11 176 304

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 84.

CREDITORS**Creditors Analysis**

R thousands	Budget Year 2025/26								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Total Creditors	41 588	—	39	—	—	—	—	—	41 627

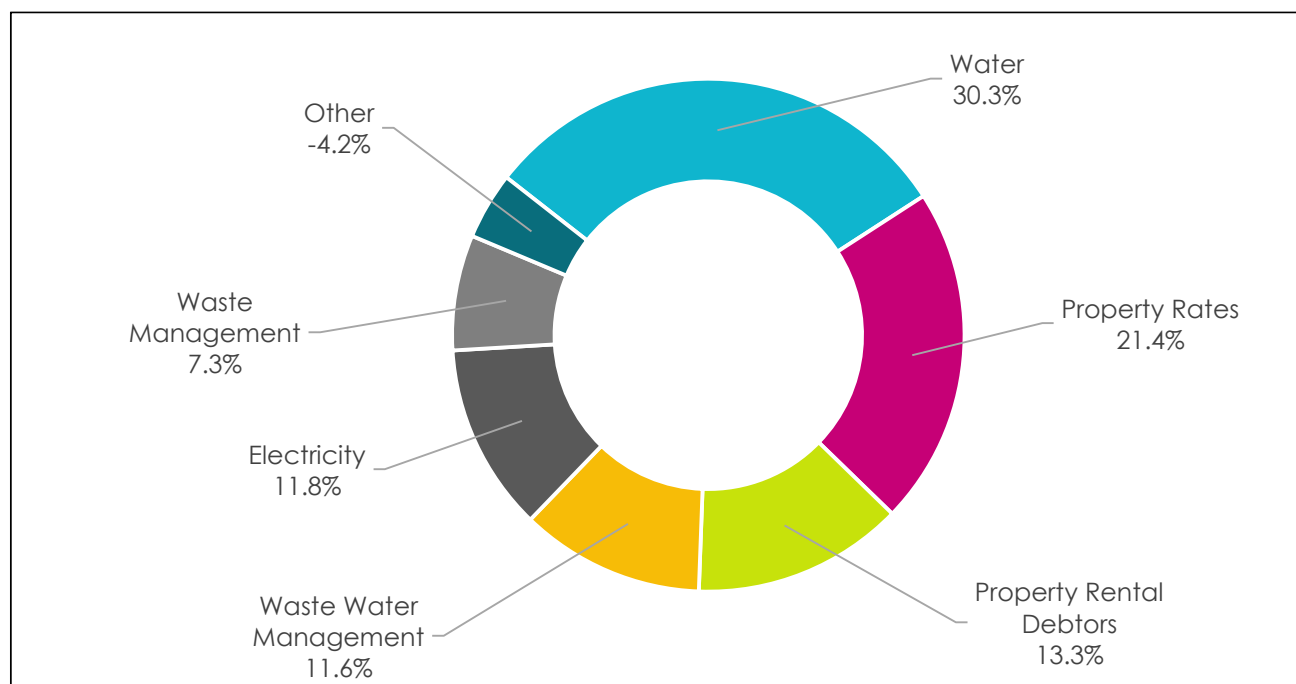
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to an outstanding credit note.

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

DEBTORS**Debtors Age Analysis**

Description	Budget Year 2025/26								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	3 017 567	33.9%	82 337	0.9%	218 555	2.5%	5 572 211	62.7%	8 890 670
2024/25 - totals only	2 991 958	29.8%	34 983	0.3%	251 529	2.5%	6 745 267	67.3%	10 023 737
Movement	25 609		47 353		(32 974)		(1 173 057)		(1 133 068)
% Increase/(Decrease) year on year		0.9%		135.4%		-13.1%		-17.4%	-11.30%

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	R48 633 913.17	R0.00	R378 403.22	R4 387 790.18	R0.00	R0.00	R0.00	R1 970 735.38	R41 896 984.39	The company is in business rescue effective 29 January 2025. A payment of R4 847 780.96 was received from Investec on 18 September 2025. There is a 3-month payment arrangement of R250 000 loaded, effective from August 2025. A legal request was concluded by Debt Management, to determine whether the cession agreement supersedes the Credit Control Policy, to allow for the offset of rental income. The matter was assigned to a senior legal advisor in September 2025. Debt Management requested a meeting to obtain legal guidance on the possibility to offset rental income and clarifying the debtor ranking. A meeting scheduled for 11 September 2025 had to be postponed and the legal opinion must still be obtained.
Basfour 2295 (Pty) Ltd	R46 581 237.18	R2 788 795.16	R93 474.21	R2 451 036.91	R740 010.25	R0.00	R0.00	R1 885 995.35	R38 621 925.30	The company is in business rescue effective 29 January 2025. A payment of R3 038 795.16 was received from Investec on 3 October 2025. There is a 3-month payment arrangement of R250 000 loaded, effective from August 2025. A legal request was concluded by Debt Management, to determine whether the cession agreement supersedes the Credit Control Policy, to allow for the offset of rental income. The matter was assigned to a senior legal advisor in September 2025. Debt Management requested a meeting to obtain legal guidance on the possibility to offset rental income and clarifying the debtor ranking. A meeting scheduled for 11 September 2025 had to be postponed and the legal opinion must still be obtained.
Beadica 281 CC	R39 801 641.35	R591 493.88	R421 907.20	R400 336.46	R18 558.40	R9 701 612.54	R899 443.46	R18 800 523.59	R8 967 765.82	The services were disconnected. The summons could not be served as the debtor could not be traced. A negative trace report was received, and judgment was obtained. The sheriff attempted to execute the warrant at 27 Foregate Square, Harbour Road, Cape Town, but reported the debtor, Beadica 281 CC, as unknown at the address. Legal advice is being sought on declaring the debtor insolvent.
Get Metal Properties (Pty) Ltd	R37 697 856.44	R1 544 122.50	R4 960 890.51	R7 149 363.62	R4 226 610.47	R5 511 008.29	R5 807 481.04	R8 498 380.01	R0.00	A full and final settlement in the amount of R19 755 348.52 was approved by the City Manager on 29 August 2025. Subsequently, the client withdrew the settlement offer, citing an inability to raise the required funds through anticipated loan financing. Due to financial constraints arising from a fire explosion that destroyed their machinery, the client has since entered into a payment arrangement while undertaking efforts to rebuild and restore their operational capacity.

Table continues on next page.

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

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Myriad Trust	R 17 151 923.23	R 4 668 248.91	R 0.00	R 2 209 867.12	R 1 345 617.82	R 1 408 188.54	R 0.00	R 6 285 395.43	R 1 234 605.41	A 3-month instalment plan of R500 000.00 is currently in place, and the full balance will be settled on 31 October 2025. The client has defaulted on the payment arrangement and the current invoice and has been engaged for urgent payment. The outstanding payment of R5 412 312.99 is expected by 9 October 2025.
Parker Food Prop Proprietary Limited	R 14 801 895.37	R 245 783.10	R 122 891.55	R 0.00	R 0.00	R 14 433 220.72	R 0.00	R 0.00	R 0.00	This is a finalised account. A tampering fee was raised on 6 June 2025, after the sale of the property, with outstanding debt of R14 679 004.00. The account was handed over to Legal department on 7 July 2025. A summons in the amount of R14,433,220.72 has been issued and was served on the debtor by the sheriff on 3 October 2025. Awaiting the debtor's response to the summons.
Transnet Ltd	R 12 056 580.81	R 1 929 753.58	R 2 878 254.54	R 2 111 178.02	R 3 947 468.18	R 1 189 926.49	R 0.00	R 0.00	R 0.00	The disconnection request was cancelled as the meter could not be located by the water department. A payment of R2 810 778.17, received on 12 September 2025, was insufficient to clear the outstanding balance. Transnet agreed to credit transfers from various accounts totaling R7.68 million to offset outstanding accounts, and the City is awaiting the allocation list. The customer was advised that the account does not qualify for a water rebate.
Northern Value Share Block Pty Ltd	R 11 493 302.81	R 248 894.17	R 228 775.32	R 274 107.06	R 155 039.86	R 156 834.02	R 122 630.17	R 1 319 601.33	R 8 987 420.88	This matter has been assigned to a legal advisor and a meeting was held on 1 September 2025 to determine compliance with the court order obtained against the City. Further documentation was provided and a status update was requested from Recreation and Parks department. The last payment of R24 155.33 was received on 3 July 2025. No dunning lock is in place and water services are active because this is a defended matter. Legal Services has advised that the court order does not affect the special incentive debt relief offer. The implementation of the court order is still under review, and further guidance from Legal Services in this regard is awaited.
Bentifor (Pty) Ltd	R 9 877 920.35	R 229 851.88	R 242 745.23	R 223 040.46	R 104 646.39	R 120 502.63	R 108 982.19	R 1 633 319.64	R 7 214 831.93	There is a water query on the account. The Water & Sanitation Directorate is in the process of installing a new water supply as the property was connected to a fire hydrant meter, which was running continuously. The client's engineer has been advised on the requirements to correct the installation. An adjustment on the account will be done, whereafter the client will enter into a payment arrangement while they rectify their infrastructure. The client submitted the required drawings which are currently being reviewed for further advice on corrective action.
University of Stellenbosch Department of Paediatrics and Child Health Desmond Tutu TB Centre	R 6 880 822.55	R 1 346 245.80	R 1 536 612.64	R 1 181 966.74	R 1 299 631.56	R 1 517 353.72	R 0.00	R 0.00	-R 987.91	The client committed to settle the outstanding debt in full on 10 October 2025.
TOTAL	R 244 977 093.26	R 13 593 188.98	R 10 863 954.42	R 20 388 686.57	R 11 837 582.93	R 34 038 646.95	R 6 938 536.86	R 40 393 950.73	R 106 922 545.82	

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security Deposit	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 51 755 913.17	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 48 633 913.17
Basfour 2295 (Pty) Ltd	R 0.00	R 4 311 084.30	R 3 590 188.93	R 0.00	R 29 546 395.52	R 9 128 084.08	-R 3 342.99	R 8 827.34	R 0.00	R 46 581 237.18
Beadica 281 CC	R 41 216 083.48	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1 427 200.00	R 0.00	R 12 757.87	R 39 801 641.35
Get Metal Properties (Pty) Ltd	R 37 697 856.44	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 37 697 856.44
Myriad Trust	R 17 636 423.23	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 17 151 923.23
Parker Food Prop Proprietary Limited	R 14 801 895.37	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 14 801 895.37
Transnet Ltd	R 0.00	R 6 140 876.41	R 5 915 704.40	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 056 580.81
Northern Value Share Block Pty Ltd	R 0.00	R 848 261.25	R 617 452.64	R 0.00	R 9 979 652.44	R 0.00	-R 1 022.66	R 0.00	R 48 959.14	R 11 493 302.81
Bentifor (Pty) Ltd	R 0.00	R 3 084 856.57	R 5 347 964.46	R 0.00	R 1 206 632.17	R 239 513.35	-R 1 046.20	R 0.00	R 0.00	R 9 877 920.35
University of Stellenbosch Department of Paediatrics and Child Health Desmond Tutu TB Centre	R 0.00	R 1 729 346.25	R 1 354 750.00	R 18 070.01	R 3 726 596.88	R 0.00	-R 987.91	R 10 983.60	R 42 063.72	R 6 880 822.55

Top 10 Residential debtors - Age Analysis

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Church Methodist	R10 252 315.47	R76 562.41	R81 166.17	R118 160.66	R1 541.07	R1 694.15	R921.78	R8 993.87	R9 963 275.36	W&S met with the Church officials in July 2025 and established a road map where the Church remain in control of the church building and school, with associated liability to pay the Rates and Tariffs for that only. The remaining piece of land to be handed over to a Trust, as per their historic promise, and High Court order. Once this is concluded, the future engagement on metering, debt write off, indigent classification etc. for the remaining piece of land to be discussed with the Trust. Preliminary site inspection is planned for November 2025 to allow for the water table to drop, in order to prepare for the procurement of the GRP tool (meter detector).
Conference of The Methodist Church of Southern Africa	R8 928 260.24	R258 358.11	R257 378.90	R271 724.25	R170 609.78	R183 922.72	R163 893.33	R1 321 069.25	R6 301 303.90	W&S met with the Church officials in July 2025 and established a road map where the Church remain in control of the church building and school, with associated liability to pay the Rates and Tariffs for that only. The remaining piece of land to be handed over to a Trust, as per their historic promise, and High Court order. Once this is concluded, the future engagement on metering, debt write off, indigent classification etc. for the remaining piece of land to be discussed with the Trust. Preliminary site inspection is planned for November 2025 to allow for the water table to drop, in order to prepare for the procurement of the GRP tool (meter detector).
Church Methodist	R8 485 786.64	R131 858.76	R152 741.00	R142 552.20	R47 565.34	R66 289.13	R53 525.02	R473 330.95	R7 417 924.24	W&S met with the Church officials in July 2025 and established a road map where the Church remain in control of the church building and school, with associated liability to pay the Rates and Tariffs for that only. The remaining piece of land to be handed over to a Trust, as per their historic promise, and High Court order. Once this is concluded, the future engagement on metering, debt write off, indigent classification etc. for the remaining piece of land to be discussed with the Trust. Preliminary site inspection is planned for November 2025 to allow for the water table to drop, in order to prepare for the procurement of the GRP tool (meter detector).
St Johns 1 Body Corporate	R6 126 669.09	R942 372.38	R0.00	R0.00	R408 525.77	R431 031.02	R368 650.65	R2 500 419.06	R1 475 670.21	There is a water dispute pending. An arrangement is in place for three months. The last payment amounting to R75 000.00 was received on 30 September 2025. A meeting was held with the client on 9 September 2025. A full and final settlement was discussed with the client as they do not qualify for any incentive, however the client wants the water dispute to be resolved first. There is no dunning lock active.
Mitchells Plain Foundation	R6 076 945.16	R211 545.57	R237 636.41	R333 083.79	R136 442.41	R150 917.58	R151 573.04	R1 016 809.51	R3 838 936.85	The client was offered a special incentive and the City is awaiting documents to conclude the arrangement. Reminders were sent to the client on 2 and 9 September 2025.

Table continues on next page.

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

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Broad Road Medicentre Body Corporate	R5 210 406.67	R473 883.97	R398 233.29	R439 225.82	R373 901.45	R345 624.83	R345 737.02	R2 445 621.78	R388 178.51	A meeting was held with the new managing agent on 26 August 2025. They requested time to convene an urgent meeting with the Trustees to address the outstanding debt. A disconnection notice has been issued as the client has not committed to a payment arrangement regardless of numerous meetings with the client's managing agent.
Cape Town City Mission	R5 085 436.98	R130 817.03	R135 676.45	R2 192 584.82	R386.40	R0.00	R0.00	R1 189.16	R2 624 783.12	The account has a Debt Management Committee lock in place until 31 October 2025. A supplementary valuation was concluded on 7 October 2025 and recalculation of the billing on the account has to be done. A debt remission special incentive will be applied once a payment arrangement has been finalised.
Constantia Ridge Estates Pty Ltd	R4 379 996.61	R12 768.39	R104 370.31	R17 620.82	R39 426.44	R85 972.68	R0.00	R324 084.25	R3 795 753.72	A summons was issued and the client defended the matter. All required information was provided to the attorney with a request to provide the debtor's plea in order to establish whether there are further disputes.
Monkey Valley Share Block Ltd	R3 817 325.40	R94 724.74	R101 649.58	R92 994.43	R61 014.44	R64 445.12	R66 741.37	R517 021.17	R2 818 734.55	The City's attorneys reported that applications heard included requests for sole representation, leave to appeal and a late postponement request. Judgment was reserved.
Paardevelei Retirement Estate Body Corpor Rate	R3 577 861.06	R376 376.09	R0.00	R0.00	R0.00	R0.00	R0.00	R446 758.70	R2 754 726.27	An instalment plan of R50 000.00 is currently active. A payment of R250 000.00 was received on 3 October 2025.
TOTAL	R61 941 003.32	R2 709 267.45	R1 468 852.11	R3 607 946.79	R1 239 413.10	R1 329 897.23	R1 151 042.21	R9 055 297.70	R41 379 286.73	

Top 10 Residential debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	Security Deposit	Other	Sundries	TOTAL
Church Methodist	R 0.00	R 10 110 308.27	R 139 428.98	R 0.00	R 0.00	R 0.00	R 2 578.22	R 0.00	R 10 252 315.47
Conference of The Methodist Church of Southern Africa	R 0.00	R 4 280 068.65	R 3 598 449.87	R 5 202.08	R 975 968.70	R 0.00	R 9 463.95	R 59 106.99	R 8 928 260.24
Church Methodist	R 0.00	R 8 322 731.41	R 162 303.36	R 0.00	R 0.00	R 0.00	R 751.87	R 0.00	R 8 485 786.64
St Johns 1 Body Corporate	R 3 733 108.58	R 1 055 262.53	R 1 238 865.90	R 104 149.34	R 0.00	-R 4 717.26	R 0.00	R 0.00	R 6 126 669.09
Mitchells Plain Foundation	R 3 083 448.67	R 1 129 098.34	R 685 723.13	R 278 455.15	R 900 219.87	R 0.00	R 0.00	R 0.00	R 6 076 945.16
Broad Road Medicentre Body Corporate	R 3 713 105.61	R 749 832.53	R 552 429.00	R 199 831.89	R 0.00	-R 4 792.36	R 0.00	R 0.00	R 5 210 406.67
Cape Town City Mission	R 1 869 387.94	R 1 044 673.29	R 662 760.24	R 179 891.67	R 512 373.23	-R 3 853.00	R 819 553.76	R 649.85	R 5 085 436.98
Constantia Ridge Estates Pty Ltd	R 0.00	R 0.00	R 0.00	R 0.00	R 1 506 767.52	R 0.00	R 2 873 229.09	R 0.00	R 4 379 996.61
Monkey Valley Share Block Ltd	R 0.00	R 2 380 026.83	R 86 522.08	R 5 202.20	R 1 336 199.20	-R 757.00	R 10 132.09	R 0.00	R 3 817 325.40
Paardevelei Retirement Estate Body Corpor Rate	R 4 152 861.06	R 0.00	R 0.00	R 0.00	R 0.00	-R 575 000.00	R 0.00	R 0.00	R 3 577 861.06

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

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	12 791 912	13 768 100	13 768 100	3 368 796	3 286 433	82 363	2.5%	13 768 100
Service charges	31 863 259	34 064 443	34 064 443	9 211 980	9 272 615	(60 635)	-0.7%	34 086 882
Investment revenue	1 559 083	758 522	758 522	390 148	189 456	200 692	105.9%	758 522
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 428 545	2 470 279	(41 734)	-1.7%	7 429 345
Other own revenue	13 818 333	14 811 680	14 811 680	3 339 214	3 161 618	177 596	5.6%	14 811 783
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	70 832 016	18 738 682	18 380 402	358 281	1.9%	70 854 633
Employee costs	18 529 593	20 889 090	20 890 962	4 467 619	4 795 913	(328 294)	-6.8%	20 677 907
Remuneration of Councillors	185 833	197 729	197 729	47 061	49 896	(2 834)	-5.7%	197 729
Depreciation and amortisation	3 788 203	3 974 164	3 974 164	963 554	993 541	(29 987)	-3.0%	3 974 164
Interest	847 499	1 428 206	1 424 754	221 743	350 060	(128 317)	-36.7%	1 427 304
Inventory consumed and bulk purchases	23 410 110	25 654 842	25 639 063	5 325 692	5 308 711	16 980	0.3%	25 631 988
Transfers and subsidies	373 494	388 523	399 266	77 579	120 201	(42 622)	-35.5%	402 026
Other expenditure	16 933 571	18 744 452	18 850 777	3 353 525	3 579 778	(226 253)	-6.3%	18 858 049
Total Expenditure	64 068 302	71 277 006	71 376 715	14 456 773	15 198 099	(741 326)	-4.9%	71 169 167
Surplus/(Deficit)	2 922 054	(544 699)	(544 699)	4 281 910	3 182 302	1 099 607	34.6%	(314 535)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	493 347	601 545	(108 198)	-18.0%	3 864 159
Transfers and subsidies - capital (in-kind)	898	—	—	217	—	217	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	5 535 474	3 310 490	3 319 460	4 775 474	3 783 848	991 626	26.2%	3 549 625
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	-	—
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 775 474	3 783 848	991 626	26.2%	3 549 625
<u>Capital expenditure & funds sources</u>								
Capital expenditure	9 351 390	12 862 639	13 536 948	1 802 787	2 073 688	(270 901)	-13.1%	12 988 900
Capital transfers recognised	2 541 359	3 855 190	3 864 159	493 383	602 742	(109 359)	-18.1%	3 747 033
Borrowing	5 854 382	5 000 000	5 000 000	439 490	657 842	(218 352)	-33.2%	4 990 529
Internally generated funds	955 649	4 007 449	4 672 789	869 914	813 104	56 809	7.0%	4 251 338
Total sources of capital funds	9 351 390	12 862 639	13 536 948	1 802 787	2 073 688	(270 901)	-13.1%	12 988 900
<u>Financial position</u>								
Total current assets	23 663 772	25 618 987	26 900 924	22 196 909				26 900 924
Total non current assets	75 849 787	85 146 169	85 820 478	80 704 008				85 820 478
Total current liabilities	13 557 517	16 508 768	18 456 044	9 860 433				18 456 044
Total non current liabilities	13 139 535	20 716 339	20 716 339	16 004 815				20 716 339
Community wealth/Equity	72 816 507	73 540 049	73 549 018	77 035 669				73 549 018
<u>Cash flows</u>								
Net cash from (used) operating	10 268 540	6 775 094	6 782 972	3 657 888	1 773 131	(1 884 758)	-106.3%	6 782 972
Net cash from (used) investing	(7 737 017)	(12 945 536)	(13 619 845)	(2 245 821)	(2 230 598)	15 223	-0.7%	(13 619 845)
Net cash from (used) financing	757 432	3 882 699	3 882 699	2 670 519	2 670 519	—	-	3 882 699
Cash/cash equivalents at the month/year end	10 576 530	6 340 418	7 622 355	14 659 117	12 789 582	(1 869 535)	-14.6%	7 622 355

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

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

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	21 108 953	20 909 478	20 909 478	5 850 218	5 549 054	301 164	5.4%	20 909 553
Executive and council	1 551	393	393	158	98	60	61.1%	468
Finance and administration	21 107 407	20 909 081	20 909 081	5 850 051	5 548 955	301 096	5.4%	20 909 082
Internal audit	(5)	4	4	9	1	8	896.9%	4
Community and public safety	4 733 583	4 736 777	4 828 542	1 116 313	1 043 769	72 544	7.0%	4 828 542
Community and social services	116 238	142 377	142 377	43 607	42 566	1 042	2.4%	142 377
Sport and recreation	84 346	66 264	66 264	11 279	12 035	(756)	-6.3%	66 264
Public safety	2 492 605	2 344 266	2 344 266	568 818	434 542	134 276	30.9%	2 344 266
Housing	1 636 011	1 732 928	1 824 694	410 681	443 607	(32 926)	-7.4%	1 824 694
Health	404 383	450 941	450 941	81 928	111 020	(29 092)	-26.2%	450 941
Economic and environmental services	3 068 851	4 279 566	4 288 536	701 257	767 283	(66 026)	-8.6%	4 288 536
Planning and development	682 164	740 131	740 131	188 073	190 657	(2 583)	-1.4%	740 131
Road transport	2 326 957	3 479 674	3 488 644	504 730	568 196	(63 466)	-11.2%	3 488 644
Environmental protection	59 731	59 761	59 761	8 454	8 430	24	0.3%	59 761
Trading services	40 692 307	44 660 289	44 668 233	11 562 827	11 621 494	(58 667)	-0.5%	44 690 774
Energy sources	23 213 504	24 327 273	24 327 273	7 072 959	7 089 935	(16 976)	-0.2%	24 349 814
Water management	11 459 260	12 582 605	12 582 605	2 515 222	2 520 692	(5 469)	-0.2%	12 582 605
Waste water management	3 896 855	4 438 859	4 446 803	1 120 456	1 125 017	(4 561)	-0.4%	4 446 803
Waste management	2 122 688	3 311 553	3 311 553	854 190	885 850	(31 660)	-3.6%	3 311 553
Other	83	1 387	1 387	1 631	347	1 284	369.8%	1 387
Total Revenue - Functional	69 603 776	74 587 497	74 696 175	19 232 247	18 981 947	250 300	1.3%	74 718 792
Expenditure - Functional								
Governance and administration	10 459 664	3 255 812	3 283 156	923 585	628 441	295 144	47.0%	3 231 025
Executive and council	574 706	133 192	133 068	16 955	27 510	(10 555)	-38.4%	133 575
Finance and administration	9 820 356	3 119 756	3 147 223	906 630	600 045	306 585	51.1%	3 094 586
Internal audit	64 602	2 864	2 864	(0)	886	(886)	-100.0%	2 864
Community and public safety	11 131 952	15 569 877	15 632 560	3 177 660	3 372 751	(195 091)	-5.8%	15 224 128
Community and social services	1 180 490	1 853 305	1 856 920	388 378	410 917	(22 540)	-5.5%	1 818 074
Sport and recreation	1 739 448	2 460 335	2 459 072	495 705	523 861	(28 156)	-5.4%	2 413 767
Public safety	4 715 741	6 736 213	6 707 438	1 308 075	1 371 775	(63 700)	-4.6%	6 449 687
Housing	1 910 760	2 609 915	2 699 022	576 459	631 175	(54 717)	-8.7%	2 700 763
Health	1 585 513	1 910 108	1 910 108	409 043	435 023	(25 979)	-6.0%	1 841 837
Economic and environmental services	6 847 287	8 166 494	8 168 427	1 659 850	1 808 666	(148 816)	-8.2%	8 426 481
Planning and development	1 772 352	2 246 064	2 246 490	478 448	521 444	(42 996)	-8.2%	2 229 842
Road transport	4 718 761	5 379 680	5 381 613	1 063 397	1 158 727	(95 330)	-8.2%	5 643 340
Environmental protection	356 174	540 749	540 323	118 005	128 495	(10 489)	-8.2%	553 299
Trading services	35 498 979	44 043 437	44 051 187	8 662 906	9 336 922	(674 016)	-7.2%	44 046 146
Energy sources	21 471 119	23 965 586	23 965 386	5 322 050	5 403 244	(81 194)	-1.5%	23 965 202
Water management	9 186 556	10 863 512	10 867 913	1 921 794	1 991 608	(69 814)	-3.5%	10 866 315
Waste water management	3 924 979	6 054 187	6 057 736	1 046 540	1 306 602	(260 062)	-19.9%	6 054 478
Waste management	916 325	3 160 152	3 160 152	372 522	635 468	(262 946)	-41.4%	3 160 152
Other	130 420	241 386	241 386	32 772	51 319	(18 547)	-36.1%	241 386
Total Expenditure - Functional	64 068 302	71 277 006	71 376 715	14 456 773	15 198 099	(741 326)	-4.9%	71 169 167
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 775 474	3 783 848	991 626	26.2%	3 549 625

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

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

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

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	957 455	991 754	991 754	222 123	268 128	(46 005)	-17.2%	991 754
Vote 2 - Corporate Services	110 467	99 480	99 480	17 586	18 663	(1 077)	-5.8%	99 480
Vote 3 - Economic Growth	543 626	367 264	367 264	90 471	86 353	4 118	4.8%	367 264
Vote 4 - Energy	23 003 585	24 085 011	24 085 011	6 971 979	6 988 962	(16 983)	-0.2%	24 107 553
Vote 5 - Finance	20 070 032	20 156 511	20 156 511	5 702 568	5 413 053	289 514	5.3%	20 156 511
Vote 6 - Future Planning & Resilience	83 533	65 915	65 915	11 280	7 026	4 254	60.6%	65 915
Vote 7 - Human Settlements	1 654 231	1 771 568	1 863 334	415 958	443 793	(27 835)	-6.3%	1 863 334
Vote 8 - Office of the City Manager	1 246	957	957	102	47	54	114.3%	1 032
Vote 9 - Safety & Security	2 540 700	2 396 509	2 396 509	595 610	458 950	136 660	29.8%	2 396 509
Vote 10 - Spatial Planning & Environment	715 805	746 195	746 195	186 830	186 273	558	0.3%	746 195
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 520 549	523 045	565 916	(42 871)	-7.6%	3 520 549
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 323 144	856 750	888 029	(31 278)	-3.5%	3 323 144
Vote 13 - Water & Sanitation	15 367 562	17 071 610	17 079 554	3 637 945	3 656 753	(18 808)	-0.5%	17 079 554
Total Revenue by Vote	69 603 776	74 587 497	74 696 175	19 232 248	18 981 947	250 301	1.3%	74 718 792
Expenditure by Vote								
Vote 1 - Community Services & Health	4 499 930	4 944 321	4 944 321	934 562	987 782	(53 220)	-5.4%	4 736 758
Vote 2 - Corporate Services	3 864 363	4 123 703	4 123 703	979 172	987 825	(8 653)	-0.9%	4 123 703
Vote 3 - Economic Growth	672 720	760 365	760 365	165 150	204 875	(39 725)	-19.4%	760 365
Vote 4 - Energy	19 635 188	21 757 162	21 757 162	4 817 303	4 885 920	(68 617)	-1.4%	21 757 177
Vote 5 - Finance	3 871 516	4 496 215	4 496 215	999 226	1 136 832	(137 606)	-12.1%	4 496 215
Vote 6 - Future Planning & Resilience	570 006	595 825	595 825	118 599	121 146	(2 547)	-2.1%	595 825
Vote 7 - Human Settlements	1 670 179	1 705 085	1 796 850	383 413	400 910	(17 497)	-4.4%	1 796 850
Vote 8 - Office of the City Manager	524 964	524 560	524 560	107 557	110 309	(2 752)	-2.5%	524 560
Vote 9 - Safety & Security	5 836 592	6 692 842	6 692 842	1 395 784	1 418 540	(22 756)	-1.6%	6 692 842
Vote 10 - Spatial Planning & Environment	1 608 420	1 926 752	1 926 752	398 705	421 883	(23 178)	-5.5%	1 926 752
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 706 689	797 689	862 176	(64 487)	-7.5%	4 706 689
Vote 12 - Urban Waste Management	3 750 562	4 100 966	4 100 966	747 698	855 324	(107 626)	-12.6%	4 100 966
Vote 13 - Water & Sanitation	13 190 995	14 942 522	14 950 465	2 611 916	2 804 579	(192 663)	-6.9%	14 950 465
Total Expenditure by Vote	64 068 302	71 277 006	71 376 715	14 456 773	15 198 099	(741 326)	-4.9%	71 169 167
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 775 475	3 783 848	991 627	26.2%	3 549 625

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

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

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

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 597 687	23 663 555	23 663 555	6 842 323	6 858 182	(15 858)	-0.2%	23 685 995
Service charges - Water	5 167 722	5 776 241	5 776 241	1 279 934	1 323 472	(43 538)	-3.3%	5 776 241
Service charges - Waste Water Management	2 623 012	2 966 006	2 966 006	686 868	680 385	6 483	1.0%	2 966 006
Service charges - Waste management	1 474 838	1 658 640	1 658 640	402 854	410 575	(7 721)	-1.9%	1 658 640
Sale of Goods and Rendering of Services	752 490	816 579	816 579	202 164	194 981	7 183	3.7%	816 579
Agency services	288 826	302 874	302 874	70 488	75 719	(5 231)	-6.9%	302 874
Interest	—	—	—	—	—	—	—	—
Interest earned from Receivables	362 159	339 731	339 731	87 334	83 249	4 086	4.9%	339 747
Interest from Current and Non Current Assets	1 559 083	758 522	758 522	390 148	189 456	200 692	105.9%	758 522
Dividends	3 270	—	—	—	—	—	—	—
Rent on Land	—	—	—	—	—	—	—	—
Rental from Fixed Assets	535 280	494 307	494 307	138 936	130 862	8 074	6.2%	494 307
Licence and permits	1 452	205	205	267	51	216	421.3%	205
Special rating levies	—	494 107	494 107	85 359	120 490	(35 131)	-29.2%	494 107
Operational Revenue	539 210	423 376	423 376	121 914	93 608	28 306	30.2%	423 438
Non-Exchange Revenue								
Property rates	12 791 912	13 768 100	13 768 100	3 368 796	3 286 433	82 363	2.5%	13 768 100
Surcharges and Taxes	431 181	—	—	—	—	—	—	—
Fines, penalties and forfeits	2 010 667	1 878 556	1 878 556	465 764	323 879	141 885	43.8%	1 878 556
Licence and permits	46 471	50 301	50 301	12 692	11 826	866	7.3%	48 001
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 428 545	2 470 279	(41 734)	-1.7%	7 429 345
Interest	145 735	98 675	98 675	31 461	24 669	6 793	27.5%	98 675
Fuel Levy	2 749 549	2 851 776	2 851 776	950 592	950 592	—	—	2 851 776
Operational Revenue	—	906 078	906 078	191 596	213 708	(22 112)	-10.3%	906 103
Gains on disposal of Assets	267 624	70 772	70 772	—	—	—	—	70 772
Other Gains	5 684 418	6 084 343	6 084 343	980 648	937 986	42 661	4.5%	6 086 643
Discontinued Operations	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	70 832 016	18 738 682	18 380 402	358 281	1.9%	70 854 633
Expenditure By Type								
Employee related costs	18 529 593	20 889 090	20 890 962	4 467 619	4 795 913	(328 294)	-6.8%	20 677 907
Remuneration of councillors	185 833	197 729	197 729	47 061	49 896	(2 834)	-5.7%	197 729
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	4 057 316	4 024 418	32 898	0.8%	17 755 086
Inventory consumed	7 077 050	7 899 755	7 883 977	1 268 375	1 284 293	(15 918)	-1.2%	7 876 902
Debt impairment	(935 100)	3 217 478	3 217 478	683 867	797 888	(114 021)	-14.3%	3 188 223
Depreciation and amortisation	3 788 203	3 974 164	3 974 164	963 554	993 541	(29 987)	-3.0%	3 974 164
Interest	847 499	1 428 206	1 424 754	221 743	350 060	(128 317)	-36.7%	1 427 304
Contracted services	9 963 588	11 100 541	11 170 352	1 524 997	1 707 295	(182 298)	-10.7%	11 177 201
Transfers and subsidies	373 494	388 523	399 266	77 579	120 201	(42 622)	-35.5%	402 026
Irrecoverable debts written off	3 996 428	123 202	123 202	130 470	15 227	115 243	756.9%	152 457
Operational costs	3 504 247	3 768 638	3 805 152	930 799	981 370	(50 571)	-5.2%	3 805 575
Losses on Disposal of Assets	40 757	2 500	2 500	—	185	(185)	-100.0%	2 491
Other Losses	363 650	532 092	532 092	83 392	77 813	5 578	7.2%	532 102
Total Expenditure	64 068 302	71 277 006	71 376 715	14 456 773	15 198 099	(741 326)	-4.9%	71 169 167
Surplus/(Deficit)	2 922 054	(544 699)	(544 699)	4 281 910	3 182 302	1 099 607	34.6%	(314 535)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	493 347	601 545	(108 198)	-18.0%	3 864 159
Transfers and subsidies - capital (in-kind)	898	—	—	217	—	217	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	5 535 474	3 310 490	3 319 460	4 775 474	3 783 848			3 549 625
Income Tax	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	5 535 474	3 310 490	3 319 460	4 775 474	3 783 848			3 549 625
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—			—
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality	5 535 474	3 310 490	3 319 460	4 775 474	3 783 848			3 549 625
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—			—
Intercompany/Parent subsidiary transactions	—	—	—	—	—			—
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 775 474	3 783 848			3 549 625

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

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

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

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	332 336	42 140	49 191	(7 051)	-14.3%	318 567
Vote 2 - Corporate Services	420 495	498 476	510 065	132 160	139 872	(7 712)	-5.5%	497 027
Vote 3 - Economic Growth	94 372	111 099	141 641	6 512	29 180	(22 667)	-77.7%	141 141
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	269 099	270 292	(1 193)	-0.4%	1 318 320
Vote 5 - Finance	75 738	123 163	125 012	8 620	14 424	(5 803)	-40.2%	124 808
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	1 836	3 135	(1 299)	-41.4%	6 326
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	245 483	226 254	19 229	8.5%	1 350 823
Vote 8 - Office of the City Manager	6 015	8 675	8 799	340	5 285	(4 945)	-93.6%	15 698
Vote 9 - Safety & Security	466 205	344 830	345 566	101 776	46 756	55 020	117.7%	348 495
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	79 921	74 041	5 880	7.9%	521 855
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	375 336	446 690	(71 354)	-16.0%	2 949 951
Vote 12 - Urban Waste Management	384 643	438 953	450 047	126 000	129 364	(3 365)	-2.6%	423 987
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	413 563	639 205	(225 642)	-35.3%	4 971 903
Total Capital Expenditure	9 351 390	12 862 639	13 536 948	1 802 787	2 073 688	(270 901)	-13.1%	12 988 900
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 331 031	322 584	349 400	(26 817)	-7.7%	1 286 132
Executive and council	1 718	27 948	30 556	294	617	(322)	-52.3%	30 506
Finance and administration	1 153 545	1 310 672	1 300 385	322 283	348 694	(26 411)	-7.6%	1 255 616
Internal audit	82	90	90	7	90	(83)	-92.1%	10
Community and public safety	1 638 433	1 864 454	2 013 397	374 794	297 952	76 842	25.8%	2 010 710
Community and social services	90 140	138 247	142 343	27 213	24 119	3 094	12.8%	144 505
Sport and recreation	220 737	235 626	241 818	13 578	13 492	86	0.6%	238 650
Public safety	357 903	231 780	234 765	89 295	23 131	66 164	286.0%	234 765
Housing	932 296	1 202 911	1 334 658	240 945	221 736	19 209	8.7%	1 334 658
Health	37 356	55 890	59 812	3 763	15 474	(11 711)	-75.7%	58 132
Economic and environmental services	1 893 042	3 604 890	3 916 843	437 601	544 850	(107 249)	-19.7%	3 547 713
Planning and development	161 485	280 769	319 094	12 861	42 007	(29 146)	-69.4%	314 514
Road transport	1 549 436	3 013 970	3 268 463	353 476	446 117	(92 641)	-20.8%	2 923 824
Environmental protection	182 121	310 151	329 287	71 264	56 725	14 538	25.6%	309 375
Trading services	4 663 470	6 052 141	6 273 158	667 469	879 074	(211 605)	-24.1%	6 141 826
Energy sources	1 075 730	1 228 075	1 301 903	263 628	257 076	6 552	2.5%	1 290 925
Water management	938 295	1 478 230	1 535 560	110 894	219 300	(108 406)	-49.4%	1 479 253
Waste water management	2 488 246	3 258 361	3 340 149	281 321	389 461	(108 140)	-27.8%	3 296 161
Waste management	161 199	87 476	95 547	11 626	13 237	(1 610)	-12.2%	75 487
Other	1 100	2 445	2 519	340	2 413	(2 073)	-85.9%	2 519
Total Capital Expenditure - Functional Classification	9 351 390	12 862 639	13 536 948	1 802 787	2 073 688	(270 901)	-13.1%	12 988 900
Funded by:								
National Government	2 466 508	3 735 882	3 735 882	475 567	583 646	(108 078)	-18.5%	3 618 757
Provincial Government	14 200	6 657	6 657	2 319	5 175	(2 856)	-55.2%	6 656
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	60 650	112 651	121 621	15 496	13 921	1 576	11.3%	121 621
Transfers recognised - capital	2 541 359	3 855 190	3 864 159	493 383	602 742	(109 359)	-18.1%	3 747 033
Borrowing	5 854 382	5 000 000	5 000 000	439 490	657 842	(218 352)	-33.2%	4 990 529
Internally generated funds	955 649	4 007 449	4 672 789	869 914	813 104	56 809	7.0%	4 251 338
Total Capital Funding	9 351 390	12 862 639	13 536 948	1 802 787	2 073 688	(270 901)	-13.1%	12 988 900

Table C6: Monthly Budget Statement - Financial Position

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

Description	2024/25	Budget Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash and cash equivalents	14 247 212	13 306 706	14 588 642	13 740 651	14 588 642
Trade and other receivables from exchange transactions	5 181 046	4 274 283	4 274 283	5 194 220	4 274 283
Receivables from non-exchange transactions	3 135 644	6 313 491	6 313 491	2 686 509	6 313 491
Current portion of non-current receivables	64	60	60	64	60
Inventory	510 200	527 450	527 450	571 725	527 450
VAT	589 606	1 196 998	1 196 998	3 740	1 196 998
Other current assets	–	–	–	–	–
Total current assets	23 663 772	25 618 987	26 900 924	22 196 909	26 900 924
Non current assets					
Investments	4 248 048	2 517 807	2 517 808	8 263 038	2 517 808
Investment property	572 702	571 011	571 011	572 702	571 011
Property, plant and equipment	70 077 308	81 391 618	82 060 793	70 916 576	82 060 793
Biological assets	–	–	–	–	–
Living and non-living resources	1 112	1 440	1 440	1 112	1 440
Heritage assets	10 324	11 184	11 184	10 324	11 184
Intangible assets	940 198	653 094	658 228	940 198	658 228
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	95	14	14	57	14
Other non-current assets	–	–	–	–	–
Total non current assets	75 849 787	85 146 169	85 820 478	80 704 008	85 820 478
TOTAL ASSETS	99 513 559	110 765 156	112 721 402	102 900 917	112 721 402
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	761 578	1 346 115	1 346 115	761 578	1 346 115
Consumer deposits	560 056	499 971	499 971	633 271	499 971
Trade and other payables from exchange transactions	8 669 836	11 386 511	13 333 785	3 803 822	13 333 785
Trade and other payables from non-exchange transactions	1 141 121	833 187	833 187	2 201 468	833 187
Provision	1 918 135	1 981 571	1 981 573	1 902 710	1 981 573
VAT	506 791	461 413	461 413	557 583	461 413
Other current liabilities	–	–	–	–	–
Total current liabilities	13 557 517	16 508 768	18 456 044	9 860 433	18 456 044
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	13 459 944	9 395 134	13 459 944
Provision	6 609 681	7 256 395	7 256 395	6 609 681	7 256 395
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	13 139 535	20 716 339	20 716 339	16 004 815	20 716 339
TOTAL LIABILITIES	26 697 052	37 225 107	39 172 384	25 865 248	39 172 384
NET ASSETS	72 816 507	73 540 049	73 549 018	77 035 669	73 549 018
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated surplus/(deficit)	67 566 495	68 264 566	68 494 978	72 021 963	68 494 978
Reserves and funds	5 250 013	5 275 483	5 054 041	5 013 706	5 054 041
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	72 816 507	73 540 049	73 549 018	77 035 669	73 549 018

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 676 718	13 662 239	13 662 239	3 735 758	3 638 901	96 856	2.7%	13 662 239
Service charges	31 081 542	33 879 903	33 879 903	8 841 202	9 015 151	(173 949)	-1.9%	33 879 903
Other revenue	5 689 825	5 167 880	5 167 880	2 428 607	1 554 952	873 655	56.2%	5 167 880
Transfers and Subsidies - Operational	6 885 080	7 329 561	7 429 270	2 751 738	2 647 124	104 614	4.0%	7 429 270
Transfers and Subsidies - Capital	3 073 968	3 855 190	3 864 159	1 097 325	854 844	242 480	28.4%	3 864 159
Interest	1 657 394	758 522	758 522	373 495	258 609	114 885	44.4%	758 522
Dividends	3 270	—	—	—	—	—	-	—
Payments								
Suppliers and employees	(50 964 018)	(56 122 085)	(56 218 783)	(15 542 565)	(16 104 028)	(561 462)	3.5%	(56 218 783)
Interest	(825 799)	(1 367 594)	(1 367 594)	(26 564)	(26 564)	0	0.0%	(1 367 594)
Transfers and Subsidies	(9 440)	(388 523)	(392 626)	(1 106)	(65 860)	(64 754)	98.3%	(392 626)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 268 540	6 775 094	6 782 972	3 657 888	1 773 131	(1 884 758)	-106.3%	6 782 972
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	70 772	—	—	—	-	70 772
Decrease (increase) in non-current receivables	341	60	60	—	—	—	-	60
Decrease (increase) in non-current investments	1 579 285	(153 729)	(153 729)	—	—	—	-	(153 729)
Payments								
Capital assets	(9 663 726)	(12 862 639)	(13 536 948)	(2 245 821)	(2 230 598)	15 223	-0.7%	(13 536 948)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 737 017)	(12 945 536)	(13 619 845)	(2 245 821)	(2 230 598)	15 223	-0.7%	(13 619 845)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	—	—	—	—	—	—	-	—
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	2 800 000	—	-	5 000 000
Increase (decrease) in consumer deposits	—	22 041	22 041	—	—	—	-	22 041
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 139 343)	(129 481)	(129 481)	—	-	(1 139 343)
NET CASH FROM/(USED) FINANCING ACTIVITIES	757 432	3 882 699	3 882 699	2 670 519	2 670 519	—	-	3 882 699
NET INCREASE/ (DECREASE) IN CASH HELD	3 288 955	(2 287 744)	(2 954 175)	4 082 587	2 213 052			(2 954 175)
Cash/cash equivalents at beginning:	7 287 575	8 628 162	10 576 530	10 576 530	10 576 530			10 576 530
Cash/cash equivalents at month/year end:	10 576 530	6 340 418	7 622 355	14 659 117	12 789 582			7 622 355

Material variance explanations for corporate performance for Quarter 1 of 2026

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
7.B Human Settlement Top Structures (houses) provided (number) Target: 250 Actual: 242	8	The Edward Road housing project experienced delays due to incidents of intimidation and gun violence in the area.	Additional security measures have been put in place, and the contractor is now back on schedule. The first top structures are expected to be completed during the second quarter of the 2025/26 financial year.
16.D/KOI.19 Total Capital Expenditure as a percentage of Total Capital Budget less contingencies (%) Target: 16.9% Actual: 13.30%	3.6%	Immaterial variance.	Not applicable.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>				
Exchange Revenue				
Service charges - Electricity	(15 858)	-0.2%	Immaterial variance.	-
Service charges - Water	(43 538)	-3.3%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Fixed basic charge Water - Domestic Full (over) and Domestic Cluster (under), because of the incorrect assignment of revenue between these two revenue items. 2. Water Sales - Bulk Tariff Consumption and Water Sales - Industrial/Commercial (under), which was lower than initially anticipated. 3. Connection Fees - Water (under), where less actions have been performed than originally anticipated due to new contract activations.	The Directorate will monitor variances over the ensuing months to identify emerging trends and determine whether amendments will be required in the January 2026 adjustments budget. The correction of revenue assignments between Fixed basic charge Water -Domestic Full and Domestic Cluster will be processed during the next reporting period.
Service charges - Waste Water Management	6 483	1.0%	Immaterial variance.	-
Service charges - Waste management	(7 721)	-1.9%	Immaterial variance.	-
Sale of Goods and Rendering of Services	7 183	3.7%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Agency services	(5 231)	-6.9%	Immaterial variance.	-
Interest	-	-	-	-
Interest earned from Receivables	4 086	4.9%	Immaterial variance.	-
Interest from Current and Non Current Assets	200 692	105.9%	The variance reflects mainly on: 1. Interest Received: Short Term and Call fixed deposits, due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated; and 2. Interest Received - Allocation to Donors, due to improved investment returns because of higher than anticipated interest rates offered in the market.	No immediate corrective action required.
Rental from Fixed Assets	8 074	6.2%	Immaterial variance.	-
Licence and permits	216	421.3%	The variance is due to higher-than-expected income linked to applications for extended liquor licence trading hours, and spaza shop health compliance certificates.	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Special rating levies	(35 131)	-29.2%	The variance is due to a misalignment between period budget projections and the year-to-date billings.	No immediate corrective action required.
Operational Revenue	28 306	30.2%	Immaterial variance.	-
Non-Exchange Revenue				
Property rates	82 363	2.5%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Property Rates (over), largely due to property valuation changes made during the reporting period; 2. Income Forgone: Rates: Old Age Pension (under), due to fewer than planned applications approved to date; and 3. Income Forgone: Council Determined Rebate (under), due to fewer than initially anticipated property owners qualifying for the rebate.	Property Rates: The Directorate will continue to monitor billing disputes in order to resolve within the billing month. Income Forgone: Rates: Old Age Pension and Income Forgone: Council Determined Rebate: Will be monitored.
Surcharges and Taxes	–	-	-	-
Fines, penalties and forfeits	141 885	43.8%	The variance reflects mainly on the following: 1. Fines – Traffic Fine Accruals and building fines due to more fines issued than initially anticipated. 2. Forfeited retentions and penalties because of penalties charged for poor contractor performance.	No immediate corrective action required for Fines - Traffic Fines Accruals and building fines. The revenue budget for forfeited retentions and penalties will be amended in the January 2026 adjustments budget.
Licence and permits	866	7.3%	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	(41 734)	-1.7%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Grant and Subsidies - National (Conditional) (over), within the following directorates: a) Urban Mobility, where grant implementation on the Public Transport Interchanges Project is being prioritised; and b) Future Planning and Resilience, where the Programme & Project Preparation Support Grant (PPPSG) funded projects are ahead of schedule. c) Water & Sanitation because of a misalignment of period budget provisions relating to EPWP projects. 2. Grants and Subsidies: Provincial (Conditional) (under), within the following directorates: a) Community Services & Health, due to an outstanding September 2025 claim pertaining to Provincial Health; and b) Safety & Security, due to initial delays with the signing of the Transfer Payment Agreement (TPA) for LEAP. c) Human Settlements, the variance is mainly on the following projects: i) Gugulethu Infill Project Erf 8448/MauMau & Greenville Phase 5 BNG Units, where the invoices have been received and being vetted for payment; ii) Maroela Housing (South), where a pending work permit is required from the Department of Labour. iii) IDA Projects, due to delays with Human Settlements Development Grant (HSDG) approval before the projects can commence; iv) Greenville Housing Ph4 Tops, where phase 4 of the project has been completed. The budget for phase 5 will be reprioritised. v) Atlantis, Kanonkop Phase 2, Top Structure, where contractor appointment is awaited. The tender is currently in the appeal period. 3. Grants and Subsidies: PCDR (Conditional) (under), within the following directorates: a) Urban Mobility because of the late recovery on IRT Phase 2A staff actuals for September 2025, as well as vacancies within the project. b) Water & Sanitation experienced delays and changes in the implementation of several grant-funded projects as a result of the following: i) The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year. ii) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods. iii) The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays, resulting in the likelihood that the full grant allocation will not be spent in the current financial year.	Period budget provisions to be reviewed. The TPA for LEAP has been signed and recoveries will commence in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Interest	6 793	27.5%	The variance is due to interest on arrear Property Rates being higher than estimated to date.	No immediate corrective action required.
Operational Revenue	(22 112)	-10.3%	The variance is due to a combination of over-/under-recovery mainly on: a) Indigent Relief: Area Cleaning Charges (over), where more than anticipated customers qualified for indigent relief to date, which resulted in a decrease in revenue; and b) Area Cleaning Charges (under), due to a number of properties that have not been billed as a result of outdated master data in the system.	Area Cleaning Charges: Approximately 5% of the master data still needs to be updated. The envisaged completion date is the end of October 2025.
Gains on disposal of Assets	–	- -		-
Other Gains	42 661	4.5%	The variance is due to a combination of over-/under-recovery mainly on: a) Inventory consumed: Gains Water (over), where the water volumes drawn from the internal dams are more than budgeted for in the inventory system. b) Inventory consumed: Price Adj Bulk Water/Reticulation Water (over), due to the water consumption for customers being slightly higher than budgeted volumes. c) Fair Value Adjustments - Non-Exchange transactions (under), because of delays in adjustments linked to concessionary loans planned to be taken up in May 2026. d) Gains on Foreign exchange (over), due to forex gains on the ORIO grant funds received.	No immediate corrective action required.

Table SC1: Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(46 005)	-17.2%	The variance is a combination of over-/under-recovery on the following categories: 1. Rental from Fixed Assets (over), mainly on Rental Fixed assets: Non-market related, where new lease contracts generated additional revenue. 2. Licence and permits (over), due to higher-than-expected income linked to applications for extended liquor licence trading hours and spaza shop health compliance certificates. 3. Recoveries - Staff (over), due to higher-than-expected unauthorised absenteeism recoveries. 4. Other Fines or Penalties (under), due to the reversal of a 2024/25 financial year penalty issued by Environmental Health Department. 5. Transfers & Subsidies - Operational (under), mainly on: a) Grants and Subsidies: Provincial (Conditional), due to an outstanding September 2025 claim to Provincial Health; and b) Grants and Subsidies: Provincial (Unconditional), due to incorrect revenue recognition to the Finance Directorate instead of the Community Services and Health Directorate.	Rental from Fixed Assets: The revenue base will be adjusted in the January 2026 adjustments budget. Grants and Subsidies: Provincial (Conditional): Budget to be aligned to actual revenue. Grants and Subsidies: Provincial (Unconditional): Revenue recognition correction to be processed in the next reporting period.
Vote 2 - Corporate Services	(1 077)	-5.8%	Immaterial variance.	-
Vote 3 - Economic Growth	4 118	4.8%	Immaterial variance.	-

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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 4 - Energy	(16 983)	-0.2%	The variance is a combination of over-/under-recovery on the following categories: 1. Service Charges - Electricity (under), due to changes in the TOU periods in line with Eskom periods, which resulted in misalignment between the period budget provision and actual billings to date. 2. Operational Revenue - Development Contribution/Levy & BICL (under), where developer requirements are lower than anticipated.	Service Charges - Electricity: Once a trend/pattern is identified in terms of period billings, the cash flow will be amended. Operational Revenue - Development Contribution/Levy & BICL: No immediate corrective action required.
Vote 5 - Finance	289 514	5.3%	The variance is a combination of over-/under-recovery against the following categories: 1. Agency Income - Provincial (under), due to agency income for September 2025 not fully reflected in the reporting period because of timing differences on billings. 2. Interest earned from Current & Non-Current (over), mainly on: a) Interest Received: Short Term and Call fixed deposits, due to higher cash and investment balances and more favourable interest rates offered in the market than anticipated; and b) Interest Received - Allocation to Donors, due to improved investment returns because of higher than anticipated interest rates offered in the market. 3. Property Rates (over), mainly on: a) Property Rates (over), largely due to property valuation changes made during the reporting period; b) Income Forgone: Rates: Old Age Pension (under), due to fewer than planned applications approved to date; and c) Income Forgone: Council Determined Rebate (under), due to fewer than initially anticipated property owners qualifying for the rebate. 4. Grants and Subsidies: Provincial (Unconditional) (over), due to incorrect revenue recognition to the Finance Directorate instead of the Community Services and Health Directorate. 5. Interest on Arrear Property Rates (over), being more than estimated to date. 6. Fair Value Adjustments - Non-Exchange transactions (under), because of delays in adjustments linked to concessionary loans planned to be taken up in May 2026.	Agency Income: Outstanding income was processed after month-end and will reflect in the next reporting period. Property Rates: The Directorate will continue to monitor billing disputes in order to resolve within the billing month. Income Forgone: Rates: Old Age Pension and Income Forgone: Council Determined Rebate: Will be monitored. Grants and subsidies: Provincial (Unconditional): Revenue recognition correction to be processed in the next reporting period.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 6 - Future Planning & Resilience	4 254	60.6%	The over-recovery reflects mainly on Grants and Subsidies: National (Conditional) and relates to operating projects, which are ahead of schedule and funded from the Urban Development Financing Grant (UDFG).	Period budget provisions to be reviewed.
Vote 7 - Human Settlements	(27 835)	-6.3%	The variance is a combination of over-/under-recovery on the following categories: 1. Rental from Fixed Assets: Indigent relief (over), which is demand driven and dependent on the eligibility of applicants, making it difficult to plan accurately on a monthly basis. The net impact is a reduction in revenue; 2. Grants and Subsidies National (Conditional) (over), due to Urban Settlement Development Grant (USDG) positions being filled earlier than anticipated; 3. Grants and Subsidies Provincial (Conditional) (under), the variance is mainly on the following projects: a) Gugulethu Infill Project Erf 8448/MauMau & Greenville Phase 5 BNG Units, where invoices have been received and are being vetted for payment; b) Maroela Housing (South), where a pending work permit is required from the Department of Labour. c) IDA Projects, due to the delays with HSDG approval before projects can commence; d) Greenville Housing Ph4 Tops, where phase 4 of the project has been completed. The budget for phase 5 will be reprioritised. e) Atlantis, Kanonkop Phase 2, Top Structure, where contractor appointment is awaited. The tender is currently in the appeal period. 3. Revenue Capital: GGR – National (under), mainly as a result of the following: a) Initial delays experienced with the preparation of detailed designs; b) Outstanding invoices for September 2025; c) Some of the Informal Settlements projects are behind schedule due to procurement delays.	Grants and Subsidies: Provincial (Conditional) and Revenue Capital: GGR – National: a) Project managers (PMs) to follow up on outstanding invoices; and b) Realignment of period budget.
Vote 8 - Office of the City Manager	54	114.3%	The variance is due to an over-recovery in the Office of the Mayor for the charity auction.	Budget provisions to be reviewed.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 9 - Safety & Security	136 660	29.8%	The variance is a combination of over-/under-recovery on the following categories: 1. Fines - Traffic Fine Accruals (over), due to more fines issued than anticipated. 2. Sales of Goods and Services (over), due to the hire of municipal staff relating to the City Improvement Districts (CIDs), where a misalignment between actuals and monthly revenue projections are evident. 3. Agency Services (under), due to the reconciliation for the month under review being done in the following month, costs to be actualised in next reporting period. 4. Interest received on receivables (over), due to interest accumulation raised on problem building accruals within the By-Law Enforcement environment where members of the public do not pay fines. 5. Transfers and Subsidies Operational (under), due to initial delays with the signing of the Transfer Payment Agreement (TPA) for LEAP.	The period budget projections for the hiring of municipal staff to be reviewed. The TPA has since been signed. Recoveries for LEAP to be processed mid-October 2025. Revenue to be recognised thereafter.
Vote 10 - Spatial Planning & Environment	558	0.3%	Immaterial variance.	-
Vote 11 - Urban Mobility	(42 871)	-7.6%	The variance is a combination of over-/under-recovery against the following categories: 1. Operational Revenue (over), mainly on Development Contribution/Levy & BICL, due to higher than planned revenue on property development, which is difficult to accurately predict for cash flow purposes. 2. Transfers & Subsidies - Operational (over), due to a combination of over-/under-recovery on the following: a) Grants and Subsidies : National (Conditional)(over), where grant implementation on the Public Transport Interchanges Project is being prioritised; b) Grants and Subsidies: Provincial (Conditional (under), due to delays in processing reposting journals; and c) Grants and Subsidies: PCDR (Conditional)(under), because of the late recovery on IRT Phase 2A staff actuals for September 2025 and vacancies within the project. 3. Other Gains (over), mainly on Gains on Foreign Exchange, due to forex gains on the ORIO grant funds received. 4. Transfers & subsidies - Capital Monetary (under), mainly on a) Capital GGR - National, due to implementation delays as a result of contractor performance, internal and external dependencies particularly regarding electricity connection points, cable relocations, and fibre installations; b) Capital PCDR, because of implementation delays due to the relocation of informal dwellings and traders on the IRT Ph2A: Trunk-E4-M9 Morning Star - Mew Way Project.	Transfers & subsidies - Capital Monetary, Capital GGR - National: Budget reprioritisation of funding and cash flow alignment will be amended in the January 2026 adjustments budget. Transfers & subsidies - Capital Monetary, Capital PCDR: The implementation of a bypass has been introduced to create a buffer for the relocations. With the upcoming dry weather, the project progress is expected to gain momentum and increase in expenditure.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 12 - Urban Waste Management	(31 278)	-3.5%	The variance reflects against the following categories: 1. Service charges - Waste Management (under), combination of over-/under-recovery mainly on: a) Indigent Relief: Refuse (over), where the number of eligible applicants is higher than originally anticipated, which in turn reduces the revenue to date; b) Refuse Charges (under), where the revenue is lower than anticipated as a result of billing adjustments made in favour of customers; and c) Disposal Coupon Fees (over), where the waste disposed of at landfill sites is consumption driven and is currently higher than anticipated. 2. Operational Revenue (under), combination of over-/under-recover mainly on: a) Indigent Relief: Area Cleaning Charges (over), where more than anticipated customers qualified for indigent relief to date; and b) Area Cleaning Charges (under), due to a number of properties that have not been billed as a result of outdated master data in the system.	Area Cleaning Charges: Approximately 5% of the master data still needs to be updated. The envisaged completion date is end October 2025.
Vote 13 - Water & Sanitation	(18 808)	-0.5%	The variance reflects against the following categories: 1. Service Charges (under), mainly on Water Revenue, due to industrial/commercial, bulk tariff and connection fees - water categories, as well as fixed basic charges for the domestic cluster being slightly lower than anticipated. Additionally, revenue relating to the fixed basic charges for domestic cluster was incorrectly assigned to domestic full. 2. Sales of Goods and Rendering of Services (under), mainly on Treatment Effluent - Sales, due to adjustments made on the billing of treated effluent which resulted in previously recorded actuals being reversed. 3. Operational Revenue (under), mainly on Collection Charges Recovered, due to recoveries from debt actions being lower than anticipated. <i>Continued on next page.</i>	The Directorate will monitor variances over the ensuing months to identify emerging trends and determine whether refinements will be required during the mid-year budget and performance assessment process. The correction of revenue assignments between Fixed basic charge Water -Domestic Full and Domestic Cluster will be processed during the next reporting period. The Directorate is currently investigating the reasons for the reversals processed on treated effluent sales. <i>Continued on next page.</i>

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 13 - Water & Sanitation	See previous page.	See previous page.	4. Transfers and subsidies - Operational (under), a combination of over-/under-recovery on the following: a) Grants and Subsidies: National (Conditional) (over), because of a misalignment between the period budget and actual revenue recognised linked to the EPWP project; b) Grants and Subsidies: PCDR (Conditional) (under), experienced delays and changes in the implementation of several grant-funded projects as a result of the following: i) The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year. ii) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods. iii) The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year. 5. Other Gains (over), mainly on: a) Inventory consumed: Gains Water, where the water volumes drawn from the internal dams are more than budgeted for in the inventory system; b) Inventory consumed: Price Adj B/Water, due to the water consumption for bulk customers being slightly higher than budgeted volumes; and c) Inventory consumed: Price Adj R/Water, due to the water consumption for Reticulation customers being slightly higher than budgeted volumes. 6. Transfers & Subsidies - Capital Monetary (under), mainly on Capital GGR - National, due to late receipt of monthly invoices from contractors, which will be vetted for payment in the next reporting period.	Transfers and subsidies - Operational: Grants and Subsidies: PCDR (Conditional) - Budgetary amendments will be effected in the January 2026 adjustments budget to align the allocations with the revised project implementation timelines. Transfers & Subsidies - Capital Monetary: Project implementation will be closely monitored to ensure budget alignments are timeously amended, if required.

Table SC1: Material variance explanations for expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 1 - Community Services & Health	(53 220)	-5.4%	The variance reflects mainly on the following categories: - Employee related costs (under), mainly on: - Salaries and Wages and Pension Scheme Employer Contribution, due to the turnaround time in filling vacancies; - Non-Permanent, where the period budget is not aligned to the projected spending linked to seasonal beach and pool attendants' life savers. The bulk of these seasonal workers will only commence during October and November 2025; and - Wages: Mayor's Job Creation Project(MJCP), due to less MJCP workers appointed to date. - Inventory Consumed (under), due to a combination of over-/under-expenditure mainly against the following categories: - G&D Pharmaceutical Supplies (over), due to misalignment of period budget and actual expenditure; and - G&D Vaccines (under), due to outstanding invoices from service providers. - Depreciation & amortisation (under), due to lower than expected implementation of 2024/25 capital projects, resulting in under performance on asset depreciation in the current financial year. - Contracted Services (over), due to a combination of over-/under-expenditure mainly against the following categories: - G&D Lab Services – Medical, R&M Gardening Service, Security Services: Municipal Facilities, and R&M Clearing & Grass Cutting Services (over), because of higher than expected demand for these services resulting in misalignment of period budgets and actual expenditure incurred. - R&M Contracted Services Building and R&M Maintenance of Equipment (under), due to outstanding Plant Maintenance (PM) work orders for September 2025.	The Directorate has 532 vacancies in various stages of the recruitment and selection (R&S) process; 423 posts were filled while 73 positions were terminated since the beginning of the financial year. - Employee related costs: - Salaries and Wages, the directorate has weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S processes and to prioritise vacancies nine months and older; - Period budget will be aligned to the projected spending and the actual appointments will be monitored in line with budget availability; and - Randomisation of potential MJCP workers is underway. Employment contracts will be done once all paperwork is processed. - G&D Pharmaceutical Supplies and G&D Vaccines: Period budget to be aligned to projected spending and GRN of invoices upon receipt. - To complete the implementation of 2024-25 Capital Roll-over projects and capitalisation of assets. - Period budget to be aligned to projected spending. - Outstanding PM orders to be settled.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 2 - Corporate Services	(8 653)	-0.9%	Immaterial variance.	The Directorate has 198 vacancies in various stages of the R&S process; 177 positions were filled while 22 terminations were processed since the beginning of the financial year.
Vote 3 - Economic Growth	(39 725)	-19.4%	The variance is mainly on the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Transfers and subsidies (under), mainly on Grants/Sponsorships, due to the pending approval of the deviation report for Cape Town Tourism, which delays disbursement of payment.	The Directorate has 44 vacancies in various stages of the R&S process; 36 positions were filled while 4 were terminated since the beginning of the financial year. Period budget provisions to be reviewed.
Vote 4 - Energy	(68 617)	-1.4%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), mainly on Basic Salaries and Wages, Pension, and Medical Aid, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Inventory Consumed, mainly on R&M Materials, General & Consumables (under), due to capacity restraints experienced within Safety & Security pertaining to escort services, staff working in dangerous areas are unable to perform repairs and maintenance. 3. Contracted services, mainly on: a) R&M Electrical (under), due to capacity restraints experienced within safety & security pertaining to escort services, staff working in dangerous areas are unable to perform repairs and maintenance; and b) Advisory Services - Research & Advisory (under), due to delays in the procurement of various services in respect of the Mayoral Priority Programme; and <i>Continued on next page.</i>	The Directorate has 270 vacancies in various stages of the R&S process; 118 positions were filled while 27 were terminated since the beginning of the financial year. Bulk Purchases: The period budget provisions will be amended once a trend is determined for the period bulk purchases. Period budget provisions to be reviewed.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 4 - Energy	See previous page.	See previous page.	c) R&M Maintenance of Equipment (under), due to unexpected delays with the switchgear maintenance at Steenbras pump station. 4. Operational Costs, mainly on a) Electricity (under), due to the late receipt of invoices for services rendered in September 2025; and b) Software Licenses - Upgrade/Protection (under), due to the period budget misalignment for the year's software licence for maintenance and support requirement. c) Uniform & Protective Clothing (under), due to less acquisitions of uniforms and protective clothing for the period under review. Depots procure uniforms at different times of the year. 5. Bulk Purchases (over), due to Eskom structural changes made to bulk purchases.	See previous page.
Vote 5 - Finance	(137 606)	-12.1%	The variance reflects mainly on: 1. Employee related costs (under), mainly on: a) Salaries and Wages and Pension Scheme Employer Contribution, due to the turnaround time in filling vacancies; and b) Non Structured Overtime, due to less overtime worked than anticipated. 2. Interest – External (under), due to the delayed drawdown of loans as informed by the City's financing strategy, which resulted in savings on external interest payable. 3. Contracted Services (under), mainly on Collection Fees, due to fewer than anticipated accounts being handed over to the lawyers. 4. Transfers and subsidies (under), mainly on Grants/Sponsorships, due to less than planned grant funding transferred to the Cape Town Stadium as the entity generated sufficient revenue to cover all its operational expenses. 5. Operational Costs (under), a combination of over-/under-expenditure mainly against the following categories: a) Specialised Information Technology Services (over), where the Valuations Department Business System support started earlier than planned, which resulted in misalignment of period budget provisions; and b) Indigent Relief: Electricity – Eskom (under), due to less than anticipated rebate applications received.	The Directorate has 65 vacancies in various stages of the R&S process; 69 positions were filled while 17 were terminated since the beginning of the financial year. Interest – External: Interest on loans to be monitored by the line department. Period budget to be aligned to the projected spending, where required.

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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 6 - Future Planning & Resilience	(2 547)	-2.1%	Immaterial variance.	The Directorate has 31 vacancies in various stages of the R&S process; 9 positions were filled while 5 were terminated since the beginning of the financial year.
Vote 7 - Human Settlements	(17 497)	-4.4%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Depreciation & Amortisation, the variance is due to delays in the completion of capital upgrading projects, and capital purchases such as computers and fleet, as well as impairment for land acquisitions, which will be recognised/captured in the next reporting period. 3. Contracted Services (under), due to a combination of over-/under expenditure, mainly on: a) G&D Contractors Service Building (under), due to the project running behind schedule as a result of delays in appointing the new contractors for Atlantis Kanonkop, which are currently at the BAC stage of procurement; b) Security Services Municipal Facilities (over), as a result of the high demand of security services in areas where Informal Settlements projects are being implemented. c) Labour to Operating, due to the turnaround time in filling vacancies, as well as ongoing staff movements. d) Professional Service Engineering Services Civil (under), as a result of outstanding invoices.	The Directorate has 107 vacancies in various stages of the R&S process; 59 positions were filled while 11 positions were terminated since the beginning of the financial year. Budget realignment to increase the Security Services provision. Period budget provisions to be reviewed. PMs to follow up on outstanding invoices to be processed in the next reporting period.
Vote 8 - Office of the City Manager	(2 752)	-2.5%	Immaterial variance.	The Directorate has 22 vacancies in various stages of the R&S process; 18 positions were filled while 8 were terminated since the beginning of the financial year.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 9 - Safety & Security	(22 756)	-1.6%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), due to vacancies currently in various stages of the R&S process. 2. Depreciation (under), due to actual postings being less than planned. 3. Contracted Services (under), mainly on: a) R&M Contracted Services Building due to less than anticipated internal orders raised for contracted R&M services; and b) Advisory Services - Medical Examinations, due to the final vetting of invoices before processing can take place. 4. Operational costs (under), due to: a) Repairs and Maintenance (Labour to Operating), due to a backlog of service requests for the Fire Services department by Facilities Management. b) Operating Leases, due to the acquisition of previously leased offices by the City, less funding is required.	The Directorate has 819 vacancies in various stages of the R&S process; 926 positions were filled while 78 were terminated since the beginning of the financial year. Period budget provisions to be reviewed.
Vote 10 - Spatial Planning & Environment	(23 178)	-5.5%	The variance reflects mainly against Employee related costs, due to vacancies being in different stages of the R&S process.	The Directorate has 103 vacancies in various stages of the R&S process; 172 positions were filled while 11 were terminated since the beginning of the financial year. Period budget provisions to be reviewed.
Vote 11 - Urban Mobility	(64 487)	-7.5%	The variance is a combination of over-/under-expenditure against the following categories: 1. Employee related costs (under), due to recent vacancies of which the majority are less than 6 months. 2. Depreciation & Amortisation (over), due to assets being capitalised earlier than anticipated. 3. Contracted Services (under), as a result of a combination of over-/under-expenditure on: a) G&D Contracted Services Building (under), due to delays in processing of invoices; b) R&M Contracted Services Building (under), due to misalignment between actual expenditure incurred and the period budget provision; c) G&D Transportation Service: People (over), due to grant funding being utilised first as this project is dual funded. This resulted in misalignment between actual expenditure incurred and period budget provisions.	The Directorate has 150 vacancies in various stages of the R&S process; 300 posts were filled while 21 terminations were processed since the beginning of the financial year. The Directorate is prioritising the filling of vacancies. Contracted Services – Cash flow to be reviewed.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 12 - Urban Waste Management	(107 626)	-12.6%	The variance reflects against the following categories: 1. Employee related costs, a combination of over-/under-expenditure, mainly on: a) Salaries and Wages (under), due to the turnaround time in filling vacancies; and b) Wages: Mayor's Job Creation Project (over), as a result of an increase in the employment of EPWP staff, the periodic budget split will have to be amended in the next reporting period. 2. Inventory Consumed, a combination of over-/under-expenditure, mainly on: a) Materials Consumables Tools & Equipment (under), due to sufficient refuse bin stock available in stores; and b) R&M Mat General & Consumables (over), internal maintenance on vehicles in the first quarter has been higher than anticipated. 3. Depreciation & amortisation (under), due to a change in the useful life of vehicles. 4. Contracted Services, a combination of over-/under-expenditure, mainly on: a) Advisory Services - Project Management and Research & Advisory (under), due to delays in the appointment of consultants to accommodate projects up to concept design stage. This is a result of projects being handed over from the outgoing to the incoming Professional Services Provider (PSP). b) Haulage (under), where the amount of waste required to be hauled to landfill sites was lower than anticipated; c) R&M Maintenance of Equipment (over), due to more outsourced maintenance work required for the repair of vehicles and plant for the year-to-date; and d) Litter Picking and Street Cleaning (under), where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be utilised. 5. Operational Costs (under), mainly on Rehabilitation Costs Actual Expenditure, where rehabilitation of the Coastal Park Landfill Site is running behind schedule. A new PSP was appointed as from 1 July 2025, and work had to be handed over from the outgoing to the incoming PSP.	The Directorate has 313 vacancies in various stages of the R&S process; 163 positions were filled while 40 terminations were processed since the start of the financial year. Period budget provisions will be reviewed and budget re-alignment to be processed in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 13 - Water & Sanitation	(192 663)	-6.9%	The variance is a combination of over-/under- expenditure against the following categories: 1. Employee related costs (under), a combination of over-/under-expenditure mainly on: a) Salaries and Wages, and Pension Scheme Employer Contribution (under), due to a number of vacant positions within the directorate that are at various stages of the R&S process; b) Wages: Mayor's Job Creation Project (under), due to delays in the appointment of EPWP workers, as the process of receiving names of jobseekers through the randomisation process has taken longer than anticipated. 2. Inventory Consumed (over), due to a combination of over-/under-expenditure on: a) Chemicals (under), due to the Faure Water Treatment Plant (WTP) operating at reduced flow capacity and intermittent forced shutdowns during the month resulted in lower chemical consumption; and b) Inventory consumed: Bulk Water and Reticulation Water (over), as a result of the water consumption by customers being slightly higher than the budgeted volumes in the inventory system; c) R&M Material General & Consumables (under), due to a misalignment between the period budget and the anticipated expenditure within the Fleet Management Section. 3. Contracted Services (under), mainly on: a) Advisory Services - Research & Advisory, due to a misalignment between the period budget and the timing of project milestones achieved; b) G&D AdvServ – Research & Advisory, due to delays and changes in the implementation within the following projects: i) The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year. ii) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods. <i>Continued on next page.</i>	The Directorate has 774 vacancies at various stages of the R&S process; 292 posts were filled while 45 terminations were processed since the beginning of the financial year. Budget provisions will be reviewed and virements processed, where necessary. Contracted Services: Budgetary amendments will be effected in the January 2026 adjustments budget to align the allocations with the revised project implementation timelines.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 13 - Water & Sanitation	<i>See previous page.</i>	<i>See previous page.</i>	iii) The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year. c) R&M Contracted Services Building and R&M Maintenance of Equipment, as a result of a number of maintenance jobs taking longer than anticipated, as well as outstanding invoices for September 2025; e) Meter Management, due to outstanding contractor invoices for the disconnection and reconnection of water supply; f) Sewerage Services, due to a delay in submission of September 2025 invoices by service providers for various wastewater plants. 4. Operational Cost (under), mainly on: a) Electricity, due to fluctuations in electricity usage at some of the bulk water and wastewater plants; b) Bulk Water: Levy (Berg Water Project), due to system challenges experienced at the National Department of Water and Sanitation (DWS), which have resulted in a number of invoices not being received; c) Water Resource Management Charge DWS, due to the following: i) Pipe breakages along the Voëlvlei line; ii) Unplanned shutdowns at the Faure WTP have led to reduced water consumption; and iii) Outstanding invoices from DWS. 5. Other Losses (over), due to a combination of over-/under-expenditure on: a) Inventory consumed: Real: Leakage B/Water (under), due to losses for bulk water being lower than the budgeted volumes in the inventory system; b) Inventory consumed: Real: Leakage R/Water (over), due to losses for reticulation being higher than the budgeted volumes in the inventory system.	<i>See previous page.</i>

Table SC1: Material variance explanations for expenditure by type

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Employee related costs	(328 294)	-6.8%	The variance is mainly due to: 1. The turnaround time in filling vacancies. 2. The internal filling of vacancies. 3. Slower than planned implementation of job creation projects (EPWP).	The City had 3428 vacancies as at 30 September 2025; 2762 positions were filled (1295 internal, 319 external, 218 rehire, 882 EPWP) with 362 terminations processed since the beginning of the financial year. The filling of vacancies is on-going, and seasonal staff are appointed as and when required.
Remuneration of councillors	(2 834)	-5.7%	Immaterial variance.	-
Bulk purchases - electricity	32 898	0.8%	The variance is due to Eskom structural changes made to bulk purchases.	The period budget provisions will be amended once a trend is determined for the period bulk purchases.
Inventory consumed	(15 918)	-1.2%	Immaterial variance.	-
Debt impairment	(114 021)	-14.3%	The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance. While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.15% (R1,2 million over expenditure).	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Depreciation and amortisation	(29 987)	-3.0%	The variance is mainly due to: 1. Slower than planned capitalisation rate of various projects. 2. Misalignment between actuals and period budget projections on the impairment of assets.	Period budget provisions to be reviewed.
Interest	(128 317)	-36.7%	The variance is due to the delayed drawdown of loans as informed by the City's financing strategy resulting in savings on external interest payable for the year-to-date.	No immediate corrective action required.
Contracted services	(182 298)	-10.7%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Advisory Services - Research & Advisory (under), due to misalignment between the period budget and the timing of project milestones achieved. 2. G&D AdvServ – Research & Advisory (under), due to delays and changes in the implementation of the following projects: a) The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year. b) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods. c) The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year. 3. Haulage (under), where the amount of waste required to be hauled to landfill sites was lower than anticipated. 4. G&D Contracted Services Building (under), because of delays in processing of invoices as well as delays in the appointment of contractors for the Atlantis Kanonkop Project, which is currently in BAC tender stage. 5. R&M Contracted Serv Building (under), due to a number of maintenance projects taking longer than anticipated as well as outstanding invoices for the month of September 2025. <i>Continued on next page.</i>	R&M Contracted Services Building and Sewerage Services: Outstanding invoices to be followed up on and settled in the next reporting period. Period budget provisions will be reviewed, and budget re-alignment will be processed in the next reporting period.

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	See previous page.	See previous page.	6. R&M Electrical (under), due to capacity restraints experienced within Safety & Security rendering escort services, staff working in dangerous areas are unable to perform repairs and maintenance. 7. R&M Gardening Service (over), due to higher than expected demand for services during the reporting period which resulted in misalignment of period budget provisions and actual expenditure incurred. 8. Security Services: Municipal Facilities (over), due to: a) Higher demand for security where upgrades of informal settlement projects are implemented, and for project managers embarking on site visits; and b) Misalignment between actual expenditure incurred and period budget provisions. 9. Litter Picking and Street Cleaning (under), where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be used. 10. Sewerage Services (under), due to a delay in submission of September 2025 invoices by service providers for various wastewater plants. 11. G&D Transportation Service People (over), due to grant funding being utilised first as this project is dual funded. This resulted in misalignment between actual expenditure incurred and period budget provisions.	See previous page.
Transfers and subsidies	(42 622)	-35.5%	The variance is mainly on Grants/Sponsorships, due to the pending approval of the deviation report for Cape Town Tourism, which delays disbursement of payment.	Period budget provisions to be reviewed.
Irrecoverable debts written off	115 243	756.9%	The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance. While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.15% (R1,2 million over expenditure).	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Operational costs	(50 571)	-5.2%	The variance reflects mainly on: 1. Uniform & Protective Clothing, due to fewer acquisitions of uniforms and protective clothing for the period under review. 2. Electricity, due to fluctuations in electricity usage at a number of water and wastewater plants, as well as late receipt of invoices for services rendered in September 2025. 3. Bulk Water: Levy (Berg Water Project), due to system challenges experienced at the National Department of Water and Sanitation (DWS), which have resulted in a number of invoices not being received. 4. Water Resource Management Charge DWS, due to the following: a) Pipe breakages along the Voëlvlei line; b) Unplanned shutdowns at the Faure WTP have led to reduced water consumption; and c) Outstanding invoices from DWS. 5. Rehabilitation Costs Actual Expenditure, where rehabilitation of the Coastal Park Landfill Site is running behind schedule. A new service provider was appointed as from 1 July 2025. The project is in progress, but the cash flow is misaligned.	Invoices for September 2025 will be processed in the next reporting period. Period budget provisions will be reviewed.
Losses on Disposal of Assets	(185)	-100.0%	The variance is due to less assets being scrapped than initially anticipated.	Period budget provisions will be reviewed.
Other Losses	5 578	7.2%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Inventory consumed: Real: Leakage B/Water (under), due to losses for bulk water being lower than the budgeted volumes in the inventory system; 2. Inventory consumed: Real: Leakage R/Water (over), due to losses for reticulation being higher than the budgeted volumes in the inventory system.	Trend to be monitored and if required budgetary amendments will be made in the January 2026 adjustments budget.

Table SC1: Material variance explanations for capital expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	(7 051)	-14.3%	The current negative variance reflects mainly on the following projects: 1. Strandfontein Pavilion Refurbishment Project, where quotations were received later than anticipated. The detailed design is in progress. 2. IT Infrastructure: Replacement FY26, where orders have been placed, but delivery is delayed due to supplier constraints. 3. National Core Standards: Central FY26, where sourcing of quotations took longer and came in lower than anticipated.	1. The building plan will be submitted in November 2025 with construction anticipated to commence in February 2026. 2. Further orders to be placed in October 2025. 3. Orders have since been placed; awaiting delivery. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously. Identify challenges and process ongoing virements, where applicable, to ensure maximum capital spend at financial year-end.
Vote 2 - Corporate Services	(7 712)	-5.5%	The negative variance mainly reflects on the Fleet Replacement FY26 Project, due to extended delivery lead times from suppliers.	The project manager (PM) is actively engaging with the service provider to expedite delivery. Majority of orders have been placed, with deliveries expected to commence from October 2025 Additional orders to be placed in October 2025.
Vote 3 - Economic Growth	(22 667)	-77.7%	The negative variance reflects mainly on the following projects: 1. Parow New Built Informal Trading Structures, where outstanding quotations for the appointment of various Professional Service Providers (PSPs) resulted in delays. 2. Upgrade: 4th Ave Market, Mitchells Plain, where quotations are being sourced for the appointment of various PSPs. Orders were placed for quotations already received, whilst outstanding quotations are causing delays on the project. 3. Construction: Trading Structures, Gatesville, where orders have been placed for the appointment of PSPs and a contractor in order for Phase 2 to commence. However, some PSP deliverables have been delayed due to consultant constraints.	The PM is following up with the PSPs and orders will be placed upon the receipt and approval of quotations.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 4 - Energy	(1 193)	-0.4%	Immaterial variance	-
Vote 5 - Finance	(5 803)	-40.2%	The negative variance reflects mainly on Computers: Replacement and Additional FY26 projects, where the placement of orders was delayed, as a result of Tender 255G/2021/22 undergoing a price refresh.	Further orders to be placed in October 2025.
Vote 6 - Future Planning & Resilience	(1 299)	-41.4%	The negative variance reflects mainly on the Computer Equipment: Replacement FY26 Project, where orders were placed later than anticipated due to a technology refresh price adjustment.	Further orders to be placed in October 2025.
Vote 7 - Human Settlements	19 229	8.5%	The positive variance is due to early land acquisition registration, which occurred sooner than originally anticipated, and projects that are ahead of schedule due to good contractor performance.	Continue to closely monitor and ensure that projects are implemented within the prescribed timelines and fast-track implementation on those that are experiencing delays.

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 8 - Office of the City Manager	(4 945)	-93.6%	The negative variance reflects mainly on the following projects: 1. Case Management System Project, where the tender price came in higher than anticipated, which resulted in an additional funding requirement before the project can commence. 2. IT Equipment: Replacement FY26, where orders were placed later than anticipated due to a technology refresh price adjustment. 3. Digital Forensics Tools & Hardware: Add FY26 Project, which is behind schedule due to the cancellation of the initial tender which had to be re-advertised as a result of no successful bidders.	1. Budget and cash flows to be amended in the January 2026 adjustments budget. 2. Further orders to be placed in October 2025. 3. The replacement Tender 029S/2025/26 is serving at Bid Evaluation Committee (BEC) and will replace Tender 242S/2024/25.
Vote 9 - Safety & Security	55 020	117.7%	The positive variance reflects mainly on the Vehicles: Additional FY26 and Vehicles: Additional T&D FY26 projects, where vehicles were delivered earlier than anticipated due to availability of stock.	PMs together with the support of the finance manager/heads will continue to closely monitor and ensure that projects are implemented within the prescribed timelines. Further orders to be placed in October 2025 when all agreements have been loaded.
Vote 10 - Spatial Planning & Environment	5 880	7.9%	The positive variance reflects mainly on the Land Acquisition: Development Offsets FY26 Project, where the acquisition process was finalised earlier than anticipated.	Continue to closely monitor and ensure that projects are implemented within the prescribed timelines and fast-track implementation on those that are experiencing delays.

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 11 - Urban Mobility	(71 354)	-16.0%	The negative variance reflects mainly on the following projects: 1. IRT Ph2A: Trunk-E2-M9 Duinefontein Railway - Intsikizi, due to slow progress, and high security presence is required due to previous repeated intimidation and threats from local business forums. 2. IRT Ph2A: Depot Building Works – Michells Plain & Khayelitsha, where the delay in the Eskom connection and electricity supply was completed later than anticipated. 3. IRT Ph2A: Trunk-E3-M9 Intsikizi - Morning Star, where construction progress has been considerably slower than anticipated, primarily due to under performance by the contractor.	1. Contractor will be closely monitored and regular engagements with stakeholders and the Phillipi area management to take place. 2. The budget will be amended in the January 2026 adjustments budget. 3. Contractor is closely monitored and was issued with a formal notice under Clause 5.7 of the General Conditions of Contract (GCC), instructing the contractor to remedy the deficiencies in performance.
Vote 12 - Urban Waste Management	(3 365)	-2.6%	Immaterial variance	-
Vote 13 - Water & Sanitation	(225 642)	-35.3%	The variance is predominantly due to outstanding invoices and invoices being vetted on the following major projects: 1. Cape Flats Aquifer Recharge; 2. Upgrade of Sewer Pump Station; 3. Wesfleur Aeration and Blower Replacement; and 4. Wildevoelwei WWTW Dewatering projects. In addition, the following projects contributed further to the variance: 1. Replace Sewer Network Project is being delayed due to legal disputes with the replacement tender. 2. Phillipi Collector Sewer Project is behind schedule due to clarification required from the preferred bidder 3. Trappies Sewer System Project, where progress is slower than anticipated due to limitations caused by the network downstream from the Trappies Sewer System at the Lourens River.	The progress on projects is closely monitored. PMs are following up on outstanding invoices. Virements are processed to allocate budget provision to projects where it can be absorbed.

Table SC1: Material variance explanations for cash flow

Description R thousands	YTD Variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	96 856	2.7%	Immaterial variance.	No corrective action required.
Service charges	(173 949)	-1.9%	Immaterial variance.	No corrective action required.
Other revenue	873 655	56.2%	Higher than expected other revenue received. Moreover, the system is unable to categorise all revenue received at the time of reporting.	No corrective action required.
Government - operating	104 614	4.0%	Grants received were higher than anticipated. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Government - capital	242 480	28.4%	Grants received were higher than anticipated. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Interest	114 885	44.4%	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	(561 462)	3.5%	Immaterial variance.	No corrective action required.
Finance charges	0	0.0%	Immaterial variance.	No corrective action required.
Transfers and Grants	(64 754)	98.3%	The system is unable to correctly allocate all monthly cash payments relating to transfers and grants at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) OPERATING ACTIVITIES	(1 884 758)	-106.3%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	—	-	-	-
Decrease (Increase) in non-current debtors	—	-	-	-
Decrease (increase) other non-current receivables	—	-	-	-
Decrease (increase) in non-current investments	—	-	-	-
Payments				
Capital assets	15 223	-0.7%	Capital payments are slightly higher than anticipated. Moreover, the system is unable to accurately differentiate between operating- and capital spending at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	15 223	-0.7%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	—	-	-	-
Borrowing long term/refinancing	—	-	-	-
Increase (decrease) in consumer deposits	—	-	-	-
Payments				
Repayment of borrowing	—	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	—	-		

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-2.9%	3.6%	3.6%	2.4%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	86.9%	55.5%	51.7%	33.6%	54.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.5%	36.7%	39.4%	21.0%	39.4%
Gearing	Long Term Borrowing/ Total Community Wealth	124.4%	18.3%	18.3%	12.2%	18.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1.7	1.6	1.5	2.3	1.5
Liquidity Ratio	Cash and Cash Equivalents/Current Liabilities	1.1	0.8	0.8	1.4	0.8
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.4%	15.0%	14.9%	42.1%	14.9%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	99.98%	0.0%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	27.7%	29.5%	29.5%	23.8%	29.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	8.8%	9.7%	9.6%	5.8%	9.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	6.9%	7.6%	7.6%	6.3%	7.6%

Table SC4 Monthly Budget Statement Aged Creditors

Description	Budget Year 2025/26									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	—	—	—	—	—	—	—	—	—	—
Bulk Water	—	—	—	—	—	—	—	—	—	—
PAYE deductions	—	—	—	—	—	—	—	—	—	—
VAT (output less input)	—	—	—	—	—	—	—	—	—	—
Pensions / Retirement deductions	—	—	—	—	—	—	—	—	—	—
Loan repayments	—	—	—	—	—	—	—	—	—	—
Trade Creditors	41 588	—	39	—	—	—	—	—	41 627	33 732
Auditor General	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—
Medical Aid deductions	—	—	—	—	—	—	—	—	—	—
Total By Customer Type	41 588	—	39	—	—	—	—	—	41 627	33 732

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2025/26											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	503 914	66 443	72 367	68 560	63 543	57 415	285 404	1 370 211	2 487 856	1 845 131	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1 276 597	50 713	47 806	32 589	30 651	41 575	201 941	413 162	2 095 034	719 918	–	–
Receivables from Non-exchange Transactions - Property Rates	902 471	72 222	67 396	55 951	50 965	43 156	223 060	928 839	2 344 059	1 301 970	–	–
Receivables from Exchange Transactions - Waste Water Management	267 259	32 740	31 492	28 126	22 798	23 681	114 436	518 930	1 039 462	707 971	–	–
Receivables from Exchange Transactions - Waste Management	125 337	17 258	16 906	13 575	13 585	12 158	66 994	336 650	602 464	442 963	–	–
Receivables from Exchange Transactions - Property Rental Debtors	136 941	14 088	(990)	13 928	13 746	19 892	103 787	660 282	961 672	811 634	–	–
Interest on Arrear Debtor Accounts	82 321	42 333	210	313	224	211	1 223	8 861	135 695	10 831	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(277 273)	(213 460)	(16 632)	(18 549)	5 784	(5 100)	11 719	(262 063)	(775 573)	(268 208)	–	–
Total By Income Source	3 017 567	82 337	218 555	194 492	201 296	192 987	1 008 563	3 974 872	8 890 670	5 572 211	–	–
2024/25 - totals only	2 991 958	34 983	251 529	300 581	235 475	146 581	1 201 387	4 861 243	10 023 737	6 745 267	–	–
Debtors Age Analysis By Customer Group												
Organs of State	(18 267)	(133 341)	23 715	13 155	14 748	12 112	21 459	(29 273)	(95 691)	32 201	–	–
Commercial	1 578 193	44 366	36 909	41 434	32 802	10 721	127 744	284 525	2 156 694	497 226	–	–
Households	1 366 919	168 986	131 403	135 565	134 988	125 021	652 518	3 300 092	6 015 491	4 348 184	–	–
Other	90 722	2 326	26 527	4 338	18 758	45 134	206 842	419 527	814 175	694 600	–	–
Total By Customer Group	3 017 567	82 337	218 555	194 492	201 296	192 987	1 008 563	3 974 872	8 890 670	5 572 211	–	–

Table SC5 Monthly Budget Statement investment portfolio

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

Investments by maturity Name of institution & investment ID	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								
ABSA Bank	85	Fixed	7.22%	2025/10/29	200 000	1 187	–	–	201 187
ABSA Bank	56	Fixed	7.15%	2025/10/03	100 000	588	–	–	100 588
ABSA Bank	63	Fixed	7.17%	2025/10/10	90 000	530	–	–	90 530
ABSA Bank	67	Fixed	7.18%	2025/10/17	65 000	384	–	–	65 384
ABSA Bank	66	Fixed	7.18%	2025/10/17	50 000	295	–	–	50 295
ABSA Bank	72	Fixed	7.18%	2025/10/24	80 000	472	–	–	80 472
ABSA Bank	71	Fixed	7.18%	2025/10/24	65 000	384	–	–	65 384
ABSA Bank	70	Fixed	7.18%	2025/10/27	65 000	384	–	–	65 384
ABSA Bank	69	Fixed	7.18%	2025/10/27	55 000	325	–	–	55 325
ABSA Bank	68	Fixed	7.18%	2025/10/27	40 000	236	–	–	40 236
ABSA Bank	98	Fixed	7.26%	2025/11/27	185 000	1 104	–	–	186 104
ABSA Bank	70	Fixed	7.20%	2025/10/31	10 000	59	–	–	10 059
ABSA Bank	70	Fixed	7.20%	2025/10/31	60 000	355	–	–	60 355
ABSA Bank	70	Fixed	7.20%	2025/10/31	45 000	266	–	–	45 266
ABSA Bank	70	Fixed	7.20%	2025/10/31	30 000	178	–	–	30 178
ABSA Bank	67	Fixed	7.18%	2025/10/31	85 000	502	–	–	85 502
ABSA Bank	66	Fixed	7.18%	2025/10/31	60 000	354	–	–	60 354
ABSA Bank	36	Fixed	7.13%	2025/10/03	90 000	527	–	–	90 527
ABSA Bank	67	Fixed	7.17%	2025/11/07	60 000	354	–	–	60 354
ABSA Bank	73	Fixed	7.17%	2025/11/14	140 000	798	–	–	140 798
ABSA Bank	54	Fixed	7.15%	2025/10/27	50 000	274	–	–	50 274
ABSA Bank	55	Fixed	7.15%	2025/10/29	40 000	212	–	–	40 212
ABSA Bank	56	Fixed	7.15%	2025/10/31	60 000	306	–	–	60 306
ABSA Bank	74	Fixed	7.17%	2025/11/21	75 000	339	–	–	75 339
ABSA Bank	69	Fixed	7.10%	2025/11/27	115 000	268	–	–	115 268
ABSA Bank	62	Fixed	7.10%	2025/11/27	160 000	156	–	–	160 156
ABSA Bank	63	Fixed	7.10%	2025/11/28	40 000	39	–	–	40 039
ABSA Bank	63	Fixed	7.10%	2025/11/28	10 000	10	–	–	10 010
ABSA Bank	63	Fixed	7.10%	2025/11/28	15 000	15	–	–	15 015
ABSA Bank	63	Fixed	7.10%	2025/11/28	40 000	39	–	–	40 039
ABSA Bank	52	Fixed	7.10%	2025/11/21	15 000	3	–	–	15 003
Firstrand	85	Fixed	7.30%	2025/10/29	200 000	1 200	–	–	201 200
Firstrand	56	Fixed	7.20%	2025/10/03	100 000	592	–	–	100 592
Firstrand	63	Fixed	7.22%	2025/10/10	90 000	534	–	–	90 534
Firstrand	67	Fixed	7.22%	2025/10/17	65 000	386	–	–	65 386
Firstrand	66	Fixed	7.22%	2025/10/17	50 000	297	–	–	50 297
Firstrand	72	Fixed	7.22%	2025/10/24	80 000	475	–	–	80 475
Firstrand	71	Fixed	7.22%	2025/10/24	65 000	386	–	–	65 386
Firstrand	63	Fixed	7.22%	2025/10/17	35 000	208	–	–	35 208
Firstrand	70	Fixed	7.22%	2025/10/27	65 000	386	–	–	65 386
Firstrand	69	Fixed	7.22%	2025/10/27	55 000	326	–	–	55 326
Firstrand	68	Fixed	7.22%	2025/10/27	45 000	267	–	–	45 267
Firstrand	98	Fixed	7.30%	2025/11/27	185 000	1 110	–	–	186 110
Firstrand	70	Fixed	7.22%	2025/10/31	10 000	59	–	–	10 059
Firstrand	70	Fixed	7.22%	2025/10/31	60 000	356	–	–	60 356

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Firststrand	70	Fixed	7.22%	2025/10/31	45 000	267	—	—	45 267
Firststrand	70	Fixed	7.22%	2025/10/31	30 000	178	—	—	30 178
Firststrand	67	Fixed	7.22%	2025/10/31	85 000	504	—	—	85 504
Firststrand	66	Fixed	7.22%	2025/10/31	50 000	297	—	—	50 297
Firststrand	36	Fixed	7.01%	2025/10/03	90 000	519	—	—	90 519
Firststrand	67	Fixed	7.22%	2025/11/07	290 000	1 721	—	—	291 721
Firststrand	73	Fixed	7.22%	2025/11/14	160 000	918	—	—	160 918
Firststrand	54	Fixed	7.22%	2025/10/27	50 000	277	—	—	50 277
Firststrand	55	Fixed	7.22%	2025/10/29	40 000	214	—	—	40 214
Firststrand	56	Fixed	7.22%	2025/10/31	20 000	103	—	—	20 103
Firststrand	74	Fixed	7.22%	2025/11/21	75 000	341	—	—	75 341
Firststrand	69	Fixed	7.13%	2025/11/27	125 000	293	—	—	125 293
Firststrand	62	Fixed	7.13%	2025/11/27	160 000	156	—	—	160 156
Firststrand	63	Fixed	7.13%	2025/11/28	40 000	39	—	—	40 039
Firststrand	63	Fixed	7.13%	2025/11/28	95 000	93	—	—	95 093
Firststrand	63	Fixed	7.13%	2025/11/28	40 000	39	—	—	40 039
Firststrand	63	Fixed	7.13%	2025/11/28	30 000	29	—	—	30 029
Firststrand	52	Fixed	7.19%	2025/11/21	20 000	4	—	—	20 004
Investec Bank	85	Fixed	7.20%	2025/10/29	200 000	1 184	—	—	201 184
Investec Bank	56	Fixed	7.20%	2025/10/03	100 000	592	—	—	100 592
Investec Bank	63	Fixed	7.23%	2025/10/10	90 000	534	—	—	90 534
Investec Bank	73	Fixed	7.23%	2025/11/14	40 000	230	—	—	40 230
Investec Bank	54	Fixed	6.90%	2025/10/27	15 000	79	—	—	15 079
Investec Bank	55	Fixed	7.15%	2025/10/29	15 000	79	—	—	15 079
Investec Bank	74	Fixed	7.21%	2025/11/21	30 000	136	—	—	30 136
Investec Bank	62	Fixed	6.95%	2025/11/27	290 000	276	—	—	290 276
Investec Bank	63	Fixed	6.95%	2025/11/28	115 000	109	—	—	115 109
Nedbank	365	Fixed	7.70%	2026/06/30	39 648	251	—	—	39 899
Nedbank	365	Fixed	7.70%	2026/06/30	49 575	314	—	—	49 889
Nedbank	365	Fixed	7.70%	2026/06/30	62 100	393	—	—	62 493
Nedbank	365	Fixed	7.70%	2026/06/30	715	5	—	—	720
Nedbank	365	Fixed	7.70%	2026/06/30	590	4	—	—	594
Nedbank	365	Fixed	7.70%	2026/06/30	13 900	88	—	—	13 988
Nedbank	365	Fixed	7.70%	2026/06/30	290	2	—	—	292
Nedbank	365	Fixed	7.70%	2026/06/30	1 479	9	—	—	1 488
Nedbank	365	Fixed	7.70%	2026/06/30	28 000	177	—	—	28 177
Nedbank	365	Fixed	7.70%	2026/06/30	38 596	244	—	—	38 840
Nedbank	365	Fixed	7.70%	2026/06/30	25 116	159	—	—	25 275
Nedbank	365	Fixed	7.70%	2026/06/30	22 161	140	—	—	22 301
Nedbank	365	Fixed	7.70%	2026/06/30	17 465	111	—	—	17 576
Nedbank	365	Fixed	7.70%	2026/06/30	23 042	146	—	—	23 188
Nedbank	85	Fixed	7.30%	2025/10/29	200 000	1 200	—	—	201 200
Nedbank	56	Fixed	7.25%	2025/10/03	100 000	596	—	—	100 596
Nedbank	63	Fixed	7.25%	2025/10/10	90 000	536	—	—	90 536
Nedbank	66	Fixed	7.25%	2025/10/17	50 000	298	—	—	50 298
Nedbank	72	Fixed	7.25%	2025/10/24	85 000	507	—	—	85 507
Nedbank	70	Fixed	7.25%	2025/10/27	70 000	417	—	—	70 417
Nedbank	69	Fixed	7.20%	2025/10/27	55 000	325	—	—	55 325
Nedbank	68	Fixed	7.20%	2025/10/27	20 000	118	—	—	20 118
Nedbank	98	Fixed	7.35%	2025/11/27	185 000	1 118	—	—	186 118
Nedbank	70	Fixed	7.20%	2025/10/31	15 000	89	—	—	15 089
Nedbank	67	Fixed	7.20%	2025/10/31	45 000	266	—	—	45 266
Nedbank	66	Fixed	7.20%	2025/10/31	30 000	178	—	—	30 178
Nedbank	67	Fixed	7.20%	2025/11/07	120 000	710	—	—	120 710

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Nedbank	73	Fixed	7.30%	2025/11/14	110 000	638	—	—	110 638
Nedbank	54	Fixed	7.20%	2025/10/27	40 000	221	—	—	40 221
Nedbank	55	Fixed	7.20%	2025/10/29	30 000	160	—	—	30 160
Nedbank	74	Fixed	7.20%	2025/11/21	55 000	250	—	—	55 250
Nedbank	62	Fixed	7.25%	2025/11/27	205 000	204	—	—	205 204
Nedbank	63	Fixed	7.25%	2025/11/28	50 000	50	—	—	50 050
Nedbank	63	Fixed	7.25%	2025/11/28	30 000	30	—	—	30 030
Standard Bank	85	Fixed	7.30%	2025/10/29	200 000	1 200	—	—	201 200
Standard Bank	56	Fixed	7.26%	2025/10/03	100 000	597	—	—	100 597
Standard Bank	63	Fixed	7.28%	2025/10/10	90 000	539	—	—	90 539
Standard Bank	67	Fixed	7.28%	2025/10/17	70 000	419	—	—	70 419
Standard Bank	66	Fixed	7.27%	2025/10/17	55 000	329	—	—	55 329
Standard Bank	72	Fixed	7.28%	2025/10/24	85 000	509	—	—	85 509
Standard Bank	71	Fixed	7.28%	2025/10/24	65 000	389	—	—	65 389
Standard Bank	70	Fixed	7.28%	2025/10/27	70 000	419	—	—	70 419
Standard Bank	68	Fixed	7.28%	2025/10/27	35 000	209	—	—	35 209
Standard Bank	98	Fixed	7.35%	2025/11/27	190 000	1 148	—	—	191 148
Standard Bank	70	Fixed	7.30%	2025/10/31	135 000	810	—	—	135 810
Standard Bank	67	Fixed	7.26%	2025/10/31	45 000	269	—	—	45 269
Standard Bank	66	Fixed	7.26%	2025/10/31	30 000	179	—	—	30 179
Standard Bank	36	Fixed	7.20%	2025/10/03	100 000	592	—	—	100 592
Standard Bank	67	Fixed	7.26%	2025/11/07	210 000	1 253	—	—	211 253
Standard Bank	73	Fixed	7.26%	2025/11/14	130 000	750	—	—	130 750
Standard Bank	54	Fixed	7.24%	2025/10/27	50 000	278	—	—	50 278
Standard Bank	55	Fixed	7.24%	2025/10/29	35 000	187	—	—	35 187
Standard Bank	74	Fixed	7.27%	2025/11/21	75 000	344	—	—	75 344
Standard Bank	69	Fixed	7.16%	2025/11/27	70 000	165	—	—	70 165
Standard Bank	62	Fixed	7.23%	2025/11/27	175 000	173	—	—	175 173
Standard Bank	63	Fixed	7.23%	2025/11/28	40 000	40	—	—	40 040
Standard Bank	63	Fixed	7.23%	2025/11/28	25 000	25	—	—	25 025
Standard Bank	63	Fixed	7.23%	2025/11/28	30 000	30	—	—	30 030
Standard Bank	52	Fixed	7.21%	2025/11/21	30 000	6	—	—	30 006
ABSA Bank	-	Call deposit	7.00%	-	537 622	3 178	(85 000)	120 000	575 800
Firststrand Bank	-	Call deposit	6.85%	-	287 000	1 723	(97 000)	125 000	316 723
Investec Bank	-	Call deposit	6.75%	-	141 302	838	(36 302)	40 000	145 838
Nedbank	-	Call deposit	6.85%	-	291 950	1 768	(81 950)	110 000	321 768
Standard Bank	-	Call deposit	7.00%	-	523 414	3 077	(113 414)	115 000	528 077
Nedbank current account	-	Current account	6.80%	-	635 483	1 263	—	52 139	688 886
Fund Managers	-	-	-	-	9 817 403	66 453	—	—	9 883 856
Cash in transit	-	-	-	-	65 005	—	—	(61 645)	3 360
CTICC	-	-	-	-	271 435	—	—	—	271 435
COID	-	-	-	-	50 441	(52)	—	—	50 389
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	—	—	—	56 500
TOTAL INVESTMENTS AND INTEREST					22 365 232		(413 665)	500 494	22 577 847

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Operating expenditure of Transfers and Grants</u>								
National Government:	5 222 539	5 774 389	5 774 389	2 109 856	2 096 140	13 715	0.7%	5 774 389
Local Government Equitable Share	4 365 700	4 693 517	4 693 517	1 955 632	1 955 632	(0)	0.0%	4 693 517
Finance Management grant	996	1 000	1 000	300	240	60	25.0%	1 000
Urban Settlements Development Grant	39 952	199 548	199 548	11 500	11 329	171	1.5%	199 548
Energy Efficiency and Demand Side Management Grant	866	980	980	30	182	(151)	-83.2%	980
Department of Environmental Affairs and Tourism	384	220	220	–	15	(15)	-100.0%	220
Expanded Public Works Programme	26 268	14 926	14 926	13 922	14 057	(135)	-1.0%	14 926
Infrastructure Skills Development	13 952	25 600	25 600	3 417	4 191	(775)	-18.5%	25 600
Public Transport Network Grant	545 018	571 325	571 325	88 480	73 761	14 719	20.0%	571 325
Informal Settlements Upgrading Partnership Grant	26 678	97 240	97 240	9 196	10 289	(1 093)	-10.6%	97 240
GBS Grant	(134)	–	–	–	–	–	–	–
National Skills Fund	1 446	–	–	–	–	–	–	–
Programme And Project Preparation Support Grant	76 797	57 600	57 600	10 249	8 424	1 824	21.7%	57 600
Public Employment Program (NT PEP)	121 454	90 000	90 000	17 130	18 019	(889)	-4.9%	90 000
Repairs To Flood Damage	2 467	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	–	22 434	22 434	–	–	–	–	22 434
Regional Land Claims	696	–	–	–	–	–	–	–
Provincial Government:	1 117 802	1 442 456	1 534 222	291 141	311 329	(20 187)	-6.5%	1 534 222
Cultural Affairs and Sport - Provincial Library Services	56 354	57 473	57 473	12 823	15 103	(2 280)	-15.1%	57 473
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	1 438	–	–	–	–	–	–	–
Human Settlements - Human Settlement Development Grant	233 188	304 420	396 185	54 858	57 877	(3 019)	-5.2%	396 185
Health - TB	30 774	31 602	31 602	7 488	7 488	–	–	31 602
Health - ARV	260 986	299 819	299 819	56 750	45 678	11 073	24.2%	299 819
Health - Nutrition	3 347	6 068	6 068	1 712	1 517	195	12.9%	6 068
Health - Vaccines	88 033	100 644	100 644	13 986	25 161	(11 175)	-44.4%	100 644
Comprehensive Health	–	204 230	204 230	51 058	51 058	–	–	204 230
LEAP	353 000	350 000	350 000	78 459	76 364	2 095	2.7%	350 000
Transport and Public Works - Provision for persons with special needs	10 175	10 000	10 000	3 323	10 000	(6 677)	-66.8%	10 000
Community Safety - Law Enforcement Auxiliary Services	5 393	1 800	1 800	–	551	(551)	-100.0%	1 800
Community Development Workers	829	1 018	1 018	42	48	(7)	-13.6%	1 018
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	–	–	–	–	2 000
Municipal accreditation and capacity building grant	11 796	18 497	18 497	2 915	4 583	(1 669)	-36.4%	18 497
Human Settlements - Informal Settlements	398	–	–	–	–	–	–	–
Finance Management Capacity Building Grant	150	–	–	–	–	–	–	–
Western Cape Department of Education: Schools Resource Officers	24 078	35 040	35 040	4 752	6 854	(2 102)	-30.7%	35 040
Human Settlements - Human Settlement Development Grant TDRG	–	7 171	7 171	2 226	1 900	326	17.2%	7 171
Law Enforcement Officers for Health Facilities	4 311	4 438	4 438	750	1 054	(303)	-28.8%	4 438
Title Deeds Restoration	10 676	–	–	–	–	–	–	–
NHBRC Enrolment Fess	15 953	–	–	–	–	–	–	–
Transport Systems - Public Transport Safety	4 577	8 236	8 236	–	6 093	(6 093)	-100.0%	8 236
Municipal Service Delivery and Capacity Building Grant	346	–	–	–	–	–	–	–
Other grant providers:	61 099	112 716	120 659	6 610	15 092	(8 482)	-56.2%	120 659
CID	(7 252)	63 230	63 230	1 107	7 721	(6 614)	-85.7%	63 230
KFW- Technical Assistance (GDB)	57	12 000	19 943	–	2 000	(2 000)	-100.0%	19 943
State Dept: RLCC	–	7 900	7 900	151	18	133	739.0%	7 900
Gates Foundation	19 264	–	–	–	–	–	–	–
National Treasury - Interest	42 277	29 586	29 586	5 352	5 353	(1)	0.0%	29 586
The Cape Academy for MST	(206)	–	–	–	–	–	–	–
CHIETA Learnership Programmes	596	–	–	–	–	–	–	–
CMTF	6 363	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	6 401 440	7 329 561	7 429 270	2 407 607	2 422 561	(14 954)	-0.6%	7 429 270

Table continues on next page.

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	2 585 169	3 735 882	3 735 882	475 567	583 646	(108 078)	-18.5%	3 618 757
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	6 100	6 020	6 020	413	1 200	(787)	-65.6%	6 020
National Treasury: Infrastructure Skills Development Grant	48	600	600	582	552	30	5.4%	600
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	437 210	522 287	522 287	55 796	88 730	(32 935)	-37.1%	520 287
National Treasury: Neighbourhood Development Partnership Grant	30 192	12 066	12 066	3 245	7 107	(3 862)	-54.3%	12 066
Transport: Public Transport Network Grant	254 118	401 162	401 162	54 248	74 368	(20 120)	-27.1%	395 220
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	917 985	1 905 000	1 905 000	230 092	281 766	(51 674)	-18.3%	1 832 193
National Treasury: Urban Settlements Development Grant	939 516	888 746	888 746	131 193	129 922	1 270	1.0%	852 370
Provincial Government:	14 308	6 657	6 657	2 319	5 175	(2 856)	-55.2%	6 656
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 992	6 097	6 097	2 319	4 615	(2 296)	-49.7%	6 097
Provincial Government: Municipal Accreditation and Capacity Building Grant	–	560	560	–	560	(560)	-100.0%	559
Western Cape Department of Education: Schools Resource Officers	727	–	–	–	–	–	-	–
Law Enforcement Officers LEAP	7 000	–	–	–	–	–	-	–
Cultural Affairs and Sport: Library Services Replacement Funding	5	–	–	–	–	–	-	–
Law Enforcement Officers for Health Facilities	584	–	–	–	–	–	-	–
Other grant providers:	7 859	112 651	121 621	15 496	13 921	1 576	11.3%	121 621
Other: Other	7 859	112 651	121 621	15 496	13 921	1 576	11.3%	121 621
Total capital expenditure of Transfers and Grants	2 607 336	3 855 190	3 864 159	493 383	602 742	(109 359)	-18.1%	3 747 033
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9 008 776	11 184 751	11 293 430	2 900 990	3 025 303	(124 312)	-4.1%	11 176 304

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

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	162 358	173 003	173 003	40 863	43 340	(2 477)	-5.7%	173 003
Pension and UIF Contributions	3 200	3 611	3 611	6	903	(897)	-99.4%	3 611
Medical Aid Contributions	–	–	–	796	–	796	100.0%	–
Motor Vehicle Allowance	256	845	845	64	221	(157)	-71.0%	845
Cellphone Allowance	9 923	10 537	10 537	2 490	2 636	(145)	-5.5%	10 537
Other benefits and allowances	10 096	9 733	9 733	2 841	2 796	46	1.6%	9 733
Sub Total - Councillors	185 833	197 729	197 729	47 061	49 896	(2 834)	-5.7%	197 729
% increase		6.4%	6.4%					6.4%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	35 804	39 285	39 285	9 627	9 693	(65)	-0.7%	39 285
Pension and UIF Contributions	2 771	4 038	4 038	773	1 003	(230)	-22.9%	4 038
Medical Aid Contributions	135	139	139	37	33	4	11.6%	139
Performance Bonus	1 677	–	–	–	–	–	–	–
Motor Vehicle Allowance	465	487	487	114	122	(8)	-6.4%	487
Cellphone Allowance	585	654	654	165	163	2	1.3%	654
Other benefits and allowances	101	105	105	26	25	1	4.1%	105
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	41 537	44 708	44 708	10 743	11 039	(296)	-2.7%	44 708
% increase		7.6%	7.6%					7.6%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	12 536 129	14 531 575	14 535 877	3 085 175	3 296 436	(211 260)	-6.4%	14 540 835
Pension and UIF Contributions	1 894 518	2 433 444	2 429 610	507 762	587 525	(79 763)	-13.6%	2 433 109
Medical Aid Contributions	1 133 885	1 296 344	1 297 074	296 896	315 313	(18 417)	-5.8%	1 296 204
Overtime	1 030 426	1 024 125	1 022 869	193 379	198 456	(5 076)	-2.6%	1 022 055
Motor Vehicle Allowance	260 866	290 430	291 369	68 692	72 619	(3 927)	-5.4%	290 526
Cellphone Allowance	46 030	54 532	54 814	12 529	13 286	(757)	-5.7%	54 498
Housing Allowances	68 441	72 325	72 331	17 888	18 202	(314)	-1.7%	72 325
Other benefits and allowances	445 790	490 756	491 964	118 158	117 687	471	0.4%	491 058
Payments in lieu of leave	175 851	123 276	125 818	21 941	31 082	(9 141)	-29.4%	123 347
Long service awards	105 780	107 935	108 073	29 632	29 472	160	0.5%	107 937
Post-retirement benefit obligations	779 280	412 989	412 989	102 747	102 847	(99)	-0.1%	412 989
Scarcity	–	6 651	–	–	–	–	–	–
Acting and post related allowance	11 059	–	3 464	2 076	1 949	126	6.5%	1 429
Sub Total - Other Municipal Staff	18 488 055	20 844 382	20 846 253	4 456 876	4 784 874	(327 998)	-6.9%	20 846 311
% increase		12.7%	12.8%					12.8%
Total Parent Municipality	18 715 426	21 086 819	21 088 691	4 514 681	4 845 809	(331 128)	-6.8%	21 088 748

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(2 477)	-5.7%	Immaterial variance.	-
Pension and UIF Contributions	(897)	-99.4%	Immaterial variance.	-
Medical Aid Contributions	796	100.0%	Non-alignment of period budget.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Motor Vehicle Allowance	(157)	-71.0%	Non-alignment of period budget.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Cellphone Allowance	(145)	-5.5%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	46	1.6%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(65)	-0.7%	Immaterial variance.	-
Pension and UIF Contributions	(230)	-22.9%	The variance is due to a misalignment of the budget as a result of the structuring of TCOE of an Executive Director.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Medical Aid Contributions	4	11.6%	Immaterial variance.	-
Performance Bonus	-	-	-	-
Motor Vehicle Allowance	(8)	-6.4%	Immaterial variance.	-
Cellphone Allowance	2	1.3%	Immaterial variance.	-
Other benefits and allowances	1	4.1%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(211 260)	-6.4%	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 3428 vacancies as at 30 September 2025; 2726 positions were filled (1295 internal, 319 external, 218 rehire & 882 EPWP) with 362 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 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	(79 763)	-13.6%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(18 417)	-5.8%	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	(5 076)	-2.6%	Immaterial variance.	-
Motor Vehicle Allowance	(3 927)	-5.4%	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	(757)	-5.7%	Immaterial variance.	-
Housing Allowances	(314)	-1.7%	Immaterial variance.	-
Other benefits and allowances	471	0.4%	Immaterial variance.	-
Payments in lieu of leave	(9 141)	-29.4%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis. Payments further include encashment of leave days opted to by qualifying employees of long service awards.	The periodic budget provisions to be reviewed and adjusted in line with actual trends.
Long service awards	160	0.5%	Immaterial variance.	-
Post-retirement benefit obligations	(99)	-0.1%	Immaterial variance.	-
Acting and post related allowance	126	6.5%	The variance is mainly due to vacancies for which officials have been placed in acting capacities.	Budget realignment from savings from the relevant vacant post to be used to address the over expenditure reflected.

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	1 171 666	1 320 985	1 243 107	1 187 057	1 107 953	1 139 282	1 187 616	1 040 370	1 106 100	1 104 953	1 099 864	953 286	13 662 239	14 818 887	15 804 826
Service charges - Electricity revenue	2 270 111	2 187 572	2 256 589	2 150 111	1 862 562	1 931 787	1 746 146	1 724 135	1 755 865	1 786 892	1 756 568	2 012 711	23 441 050	24 084 867	24 870 755
Service charges - Water revenue	395 868	389 722	405 466	425 988	435 092	443 937	456 078	463 742	470 329	455 096	479 852	439 431	5 260 601	5 788 937	6 982 510
Service charges - Waste Water Management	205 753	222 999	222 248	231 237	219 822	218 735	233 095	230 336	233 821	226 963	228 120	270 513	2 743 642	3 023 719	3 656 047
Service charges - Waste Mangement	66 423	110 972	107 477	214 403	216 753	211 604	199 792	197 012	192 721	198 760	195 043	523 650	2 434 610	2 605 253	2 805 557
Rental of facilities and equipment	45 661	41 233	34 349	29 479	29 964	29 003	29 558	29 073	29 269	29 062	29 535	(11 972)	344 212	388 569	466 088
Interest earned - external investments	131 749	118 711	123 034	67 585	66 577	64 277	71 880	58 865	65 808	67 795	68 926	(146 685)	758 522	648 785	789 055
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 073	25 683	26 510	32 218	32 033	33 667	32 012	30 726	31 827	30 182	30 228	48 399	378 556	392 592	416 560
Licences and permits	11 533	47 371	40 325	4 029	4 989	4 304	3 910	4 110	4 292	4 113	4 107	(82 577)	50 506	52 779	55 101
Agency services	-	-	-	24 160	29 921	25 809	23 449	24 648	25 737	24 667	24 627	99 857	302 874	310 022	337 339
Transfers and Subsidies - Operational	2 278 593	433 475	39 671	213 607	382 630	1 694 142	139 684	399 159	1 413 022	129 637	129 637	176 014	7 429 270	7 404 716	7 561 017
Other revenue	115 216	1 212 869	802 784	78 914	97 536	997 085	87 332	92 190	1 052 435	86 245	90 198	(621 073)	4 091 731	4 226 475	4 424 234
Cash Receipts by Source	6 717 646	6 111 593	5 301 561	4 658 788	4 485 834	6 793 632	4 210 552	4 294 366	6 381 227	4 144 364	4 136 704	3 661 550	60 897 815	63 745 603	68 169 089
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	722 837	318 952	55 535	15 373	919 645	10 355	12 358	1 155 559	450 363	10 355	10 355	182 473	3 864 159	4 180 136	2 856 189
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	70 772	70 772	60 884	110 999
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	2 800 000	-	1 000 000	-	2 500 000	-	-	-	-	748 320	(2 048 320)	5 000 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	22 041	22 041	23 033	23 535
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	60	60	(25)	3
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(153 729)	(153 729)	(160 080)	(171 546)
Total Cash Receipts by Source	7 440 483	9 230 544	5 357 096	5 674 161	5 405 479	9 303 986	4 222 909	5 449 925	6 831 590	4 154 719	4 895 379	1 734 847	69 701 118	72 849 551	75 988 268

Table continues on next page.

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
<u>Cash Payments by Type</u>															
Employee related costs	1 591 579	1 568 900	1 585 265	1 630 844	2 446 598	1 623 594	1 633 481	1 648 557	1 676 151	1 706 161	1 708 001	1 962 711	20 781 842	22 105 265	23 666 256
Remuneration of councillors	14 783	14 719	14 691	16 958	18 417	17 020	17 162	18 329	16 564	16 542	16 465	16 079	197 729	207 615	217 996
Interest	12 713	–	13 851	104 465	66 262	395 512	10 170	–	11 354	158 809	60 281	534 176	1 367 594	1 719 855	1 990 274
Bulk purchases - Electricity	1 963 509	1 952 022	2 051 079	1 483 604	1 320 819	1 385 864	1 203 387	1 278 278	1 232 036	1 287 768	1 222 775	1 373 945	17 755 086	18 363 846	19 062 355
Acquisitions - water & other inventory	–	–	–	202 236	194 049	217 467	183 357	213 994	233 070	197 590	188 483	763 174	2 393 420	2 524 268	2 830 402
Contracted services	–	–	–	956 564	1 067 781	1 218 109	715 809	747 700	722 742	801 279	809 165	4 157 156	11 196 306	11 020 646	11 093 184
Transfers and subsidies - other municipalities	1 106	–	–	32 377	32 377	32 377	32 377	32 377	32 377	32 377	32 377	132 504	392 626	353 947	345 847
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	2 355 778	1 328 660	1 101 580	330 422	368 839	420 766	247 259	258 275	353 281	345 867	279 507	(3 495 833)	3 894 401	4 399 758	4 510 681
Cash Payments by Type	5 939 468	4 864 301	4 766 467	4 757 471	5 515 142	5 310 709	4 043 001	4 197 510	4 277 576	4 546 394	4 317 054	5 443 910	57 979 003	60 695 201	63 716 994
<u>Other Cash Flows/Payments by Type</u>															
Capital assets	998 055	509 172	738 595	984 536	824 659	1 385 688	605 414	647 379	816 487	859 750	920 826	4 246 388	13 536 948	14 227 436	12 884 293
Repayment of borrowing	50 000	–	79 481	70 533	139 699	171 625	50 000	–	79 481	103 867	139 699	254 959	1 139 343	1 428 219	1 726 519
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	6 987 523	5 373 472	5 584 542	5 812 540	6 479 501	6 868 022	4 698 415	4 844 889	5 173 543	5 510 010	5 377 580	9 945 256	72 655 293	76 350 856	78 327 806
NET INCREASE/(DECREASE) IN CASH HELD	452 961	3 857 072	(227 446)	(138 379)	(1 074 022)	2 435 964	(475 505)	605 036	1 658 046	(1 355 292)	(482 201)	(8 210 409)	(2 954 175)	(3 501 305)	(2 339 538)
Cash/cash equivalents at the month/year beginning:	10 576 530	11 029 491	14 886 563	14 659 117	14 520 737	13 446 716	15 882 680	15 407 174	16 012 211	17 670 257	16 314 965	15 832 764	10 576 530	7 622 355	4 121 050
Cash/cash equivalents at the month/year end:	11 029 491	14 886 563	14 659 117	14 520 737	13 446 716	15 882 680	15 407 174	16 012 211	17 670 257	16 314 965	15 832 764	7 622 355	7 622 355	4 121 050	1 781 512

Capital programme performance

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

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	216 084	347 387	248 887	264 166	248 887	(15 279)	-6.1%	2.1%
August	513 268	794 731	807 556	916 511	1 056 442	139 932	13.2%	7.1%
September	651 018	1 029 792	1 017 246	1 802 787	2 073 688	270 901	13.1%	14.0%
October	877 846	1 001 066	1 000 061		3 073 749	–		
November	900 341	1 113 595	1 130 010		4 203 759	–		
December	1 048 353	993 193	1 165 853		5 369 613	–		
January	344 250	733 740	760 517		6 130 130	–		
February	650 898	1 261 209	1 308 716		7 438 846	–		
March	701 720	1 308 356	1 443 191		8 882 037	–		
April	740 072	1 210 326	1 331 204		10 213 241	–		
May	887 776	1 315 570	1 379 459		11 592 701	–		
June	1 819 764	1 753 674	1 944 247		13 536 948	–		
Total Capital expenditure	9 351 390	12 862 639	13 536 948					

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	2 586 307	4 521 025	4 744 026	530 636	719 894	(189 259)	-26.3%	4 429 323
Roads Infrastructure	1 265 887	2 562 889	2 689 142	315 209	403 385	(88 176)	-21.9%	2 452 859
Roads	1 257 084	2 559 939	2 685 163	315 209	403 385	(88 176)	-21.9%	2 448 880
Road Structures	1 304	950	1 326	-	-	-	-	1 326
Road Furniture	7 499	2 000	2 654	-	-	-	-	2 654
Storm water Infrastructure	173 070	212 633	218 744	35 283	45 448	10 165	22.4%	218 744
Drainage Collection	173 070	212 633	218 744	35 283	45 448	(10 165)	-22.4%	218 744
Electrical Infrastructure	256 267	308 060	321 532	69 416	51 099	(18 317)	-35.8%	321 095
HV Substations	178 197	232 590	248 062	43 667	35 120	8 547	24.3%	247 625
LV Networks	78 071	75 470	73 470	25 749	15 980	9 770	61.1%	73 470
Water Supply Infrastructure	621 520	913 955	966 238	83 105	124 652	41 547	33.3%	968 813
Reservoirs	159 001	199 893	223 590	16 364	56 981	(40 617)	-71.3%	233 235
Pump Stations	24 457	31 991	38 123	3 995	4 785	(790)	-16.5%	34 581
Water Treatment Works	174 431	137 840	152 650	22 807	15 583	7 224	46.4%	158 323
Bulk Mains	82 451	72 610	76 661	9 549	7 041	2 508	35.6%	72 460
Distribution	181 180	471 620	475 213	30 390	40 261	(9 872)	-24.5%	470 213
Sanitation Infrastructure	196 689	496 515	517 671	26 164	93 898	67 734	72.1%	448 614
Reticulation	133 683	304 185	311 841	21 447	46 714	(25 267)	-54.1%	249 690
Waste Water Treatment Works	63 005	192 330	205 830	4 717	47 185	(42 467)	-90.0%	198 924
Solid Waste Infrastructure	71 878	20 873	24 600	85	1 212	(1 127)	-93.0%	13 098
Landfill Sites	71 878	20 873	24 600	85	1 212	(1 127)	-93.0%	13 098
Information and Communication Infrastructure	996	6 100	6 100	1 373	200	1 173	586.7%	6 100
Data Centres	505	6 100	6 100	1 373	200	1 173	586.7%	6 100
Core Layers	491	-	-	-	-	-	-	-
Community Assets	170 251	202 571	233 795	48 097	38 044	10 052	26.4%	219 543
Community Facilities	170 201	201 921	233 145	48 097	37 944	10 152	26.8%	218 893
Halls	-	1 020	2 020	185	-	185	100.0%	2 020
Centres	-	1 246	3 825	-	-	-	-	3 825
Clinics/Care Centres	4 170	4 400	5 659	(57)	1 290	(1 347)	-104.5%	2 218
Fire/Ambulance Stations	4 026	4 000	4 000	-	613	(613)	-100.0%	4 000
Libraries	12 473	13 936	13 936	3 672	4 099	(427)	-10.4%	13 935
Public Open Space	1 930	-	187	-	-	-	-	77
Nature Reserves	616	-	-	-	-	-	-	-
Public Ablution Facilities	836	2 800	2 981	-	-	-	-	2 981
Markets	41 266	45 047	64 076	2 102	16 357	(14 255)	-87.1%	64 076
Taxi Ranks/Bus Terminals	104 884	129 472	136 462	42 195	15 586	26 609	170.7%	125 761
Sport and Recreation Facilities	49	650	650	-	100	(100)	-100.0%	650
Outdoor Facilities	49	650	650	-	100	(100)	-100.0%	650
Other assets	190 472	51 849	82 929	4 799	20 217	(15 418)	-76.3%	86 116
Operational Buildings	190 472	51 849	82 929	4 799	20 217	(15 418)	-76.3%	86 116
Municipal Offices	208 045	32 284	38 578	1 580	4 101	(2 522)	-61.5%	38 578
Workshops	(17 573)	16 565	41 351	3 220	16 116	(12 896)	-80.0%	44 538
Laboratories	-	3 000	3 000	-	-	-	-	3 000
Intangible Assets	90 693	88 561	88 433	6 323	15 455	(9 133)	-59.1%	93 675
Licences and Rights	90 693	88 561	88 433	6 323	15 455	(9 133)	-59.1%	93 675
Water Rights	47	150	150	-	-	-	-	150
Computer Software and Applications	90 646	88 411	88 283	6 323	15 455	(9 133)	-59.1%	93 525
Computer Equipment	107 029	154 770	162 372	29 221	35 099	(5 878)	-16.7%	163 065
Computer Equipment	107 029	154 770	162 372	29 221	35 099	(5 878)	-16.7%	163 065
Furniture and Office Equipment	48 805	14 257	15 717	5 319	6 983	(1 664)	-23.8%	14 621
Furniture and Office Equipment	48 805	14 257	15 717	5 319	6 983	(1 664)	-23.8%	14 621
Machinery and Equipment	141 262	109 851	153 226	39 716	36 637	3 079	8.4%	153 226
Machinery and Equipment	141 262	109 851	153 226	39 716	36 637	3 079	8.4%	153 226
Transport Assets	228 543	251 068	262 132	102 564	19 917	82 647	415.0%	261 699
Transport Assets	228 543	251 068	262 132	102 564	19 917	82 647	415.0%	261 699
Land	47 171	116 834	223 120	83 058	15 686	67 372	429.5%	223 120
Land	47 171	116 834	223 120	83 058	15 686	67 372	429.5%	223 120
Total Capital Expenditure on new assets	3 610 532	5 510 786	5 965 750	849 733	907 933	(58 200)	-6.4%	5 644 389

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1 944 267	2 603 284	2 691 612	326 163	439 173	(113 010)	-25.7%	2 612 274
Roads Infrastructure	161 300	288 850	357 208	39 748	45 920	(6 172)	-13.4%	321 363
Roads	146 887	262 965	323 032	24 015	29 631	(5 616)	-19.0%	291 727
Road Structures	14 413	25 885	34 177	15 733	16 289	(556)	-3.4%	29 637
Storm water Infrastructure	4 472	11 102	12 694	1 427	932	494	53.0%	12 694
Drainage Collection	4 472	11 102	12 694	1 427	932	494	53.0%	12 694
Electrical Infrastructure	474 797	461 255	454 859	146 782	123 337	23 445	19.0%	451 672
HV Substations	124 604	50 854	59 536	20 178	31 015	(10 836)	-34.9%	61 536
MV Substations	18 549	45 000	28 487	4 794	5 598	(803)	-14.4%	26 200
MV Networks	204 055	222 201	222 613	87 274	51 997	35 277	67.8%	219 713
LV Networks	127 590	143 200	144 222	34 536	34 728	(192)	-0.6%	144 222
Water Supply Infrastructure	347 363	520 200	525 200	31 313	59 500	(28 187)	-47.4%	463 583
Water Treatment Works	7 326	200 000	200 000	15 322	7 750	7 572	97.7%	147 500
Bulk Mains	87 664	–	–	–	–	–	–	–
Distribution	252 373	320 200	325 200	15 991	51 750	(35 759)	-69.1%	316 083
Sanitation Infrastructure	920 194	1 278 692	1 299 552	100 138	200 932	(100 794)	-50.2%	1 320 863
Pump Station	89 717	107 663	108 481	3 101	15 993	(12 892)	-80.61%	109 452
Reticulation	631 769	691 459	705 084	70 790	109 646	(38 856)	-35.4%	782 902
Waste Water Treatment Works	190 054	319 817	326 234	17 138	47 216	(30 077)	-63.7%	328 746
Outfall Sewers	8 655	159 753	159 753	9 109	28 077	(18 968)	-67.6%	99 764
Solid Waste Infrastructure	616	1 266	2 172	–	126	(126)	-100.0%	2 172
Landfill Sites	616	1 266	2 172	–	126	(126)	-100.0%	2 172
Information and Communication Infrastructure	35 524	41 920	39 925	6 755	8 425	(1 670)	-19.8%	39 925
Data Centres	35 524	41 740	39 745	6 574	8 425	(1 851)	-22.0%	39 745
Core Layers	–	180	180	180	–	180	100.0%	180
Community Assets	67 468	143 018	139 792	9 503	16 531	(7 028)	-42.5%	135 280
Community Facilities	49 604	91 468	90 542	8 497	14 965	(6 468)	-43.2%	86 031
Halls	1 068	–	–	–	–	–	–	–
Museums	926	1 800	1 800	126	300	(174)	-57.9%	1 800
Libraries	–	2 600	2 600	–	500	(500)	-100.0%	2 600
Public Open Space	99	100	100	13	6	7	113.8%	92
Nature Reserves	27 016	49 622	44 922	4 749	6 581	(1 833)	-27.9%	40 419
Markets	29 513	34 345	38 120	3 245	7 353	(4 108)	-55.9%	38 120
Taxi Ranks/Bus Terminals	(9 017)	3 000	3 000	364	225	139	62.0%	3 000
Sport and Recreation Facilities	17 864	51 550	49 249	1 005	1 565	(560)	-35.8%	49 249
Indoor Facilities	–	1 550	1 550	216	800	(584)	-73.0%	1 550
Outdoor Facilities	17 864	50 000	47 699	789	765	24	3.1%	47 699
Other assets	15 463	20 942	26 697	2 811	3 233	(422)	-13.1%	18 271
Operational Buildings	15 463	20 942	26 697	2 811	3 233	(422)	-13.1%	18 271
Municipal Offices	15 546	19 942	25 391	1 942	2 833	(891)	-31.4%	16 965
Laboratories	(83)	1 000	1 306	869	400	469	117.2%	1 306
Intangible Assets	7 549	15 850	13 350	229	579	(350)	-60.4%	13 350
Licences and Rights	7 549	15 850	13 350	229	579	(350)	-60.4%	13 350
Computer Software and Applications	7 549	15 850	13 350	229	579	(350)	-60.4%	13 350
Computer Equipment	142 179	144 152	151 568	38 198	53 819	(15 622)	-29.0%	146 139
Computer Equipment	142 179	144 152	151 568	38 198	53 819	(15 622)	-29.0%	146 139
Furniture and Office Equipment	26 073	103 046	77 192	3 464	5 280	(1 817)	-34.4%	50 451
Furniture and Office Equipment	26 073	103 046	77 192	3 464	5 280	(1 817)	-34.4%	50 451
Machinery and Equipment	70 678	102 473	96 866	8 887	9 407	(519)	-5.5%	76 207
Machinery and Equipment	70 678	102 473	96 866	8 887	9 407	(519)	-5.5%	76 207
Transport Assets	484 307	610 352	609 138	212 855	212 289	566	0.3%	609 138
Transport Assets	484 307	610 352	609 138	212 855	212 289	566	0.3%	609 138
Living resources	750	645	645	–	–	–	-	645
Mature	750	645	645	–	–	–	–	645
Policing and Protection	750	645	645	–	–	–	–	645
Total Capital Expenditure on renewal of existing assets	2 758 733	3 743 762	3 806 859	602 109	740 311	(138 202)	-18.7%	3 661 755

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	2 013 479	2 331 742	2 429 580	253 700	272 071	(18 371)	-6.8%	2 401 362
Roads Infrastructure	153 226	139 888	145 146	7 711	10 792	(3 081)	-28.5%	124 962
Roads	147 749	126 080	131 338	7 711	9 125	(1 414)	-15.5%	111 154
Road Structures	334	–	–	–	–	–	–	–
Road Furniture	5 143	13 808	13 808	–	1 667	(1 667)	-100.0%	13 808
Storm water Infrastructure	181 387	138 054	193 256	31 858	21 994	9 864	44.8%	180 490
Drainage Collection	181 387	138 054	193 256	31 858	21 994	9 864	44.8%	180 490
Electrical Infrastructure	195 385	218 174	251 631	18 824	53 464	(34 640)	-64.8%	255 631
HV Substations	195 385	218 174	251 631	18 824	53 464	(34 640)	-64.8%	255 631
Water Supply Infrastructure	21 477	23 700	26 618	4 093	–	4 093	100.0%	26 618
Reservoirs	5 184	2 500	2 500	–	–	–	–	2 500
Distribution	16 293	21 200	24 118	4 093	–	4 093	100.0%	24 118
Sanitation Infrastructure	1 325 558	1 588 194	1 583 163	147 597	140 784	6 813	4.8%	1 599 768
Pump Station	5 582	17 764	22 783	311	665	(354)	-53.2%	18 668
Reticulation	11 569	11 998	14 706	3 508	2 954	554	18.7%	14 706
Waste Water Treatment Works	1 308 406	1 558 432	1 545 675	143 777	137 165	6 613	4.8%	1 566 394
Solid Waste Infrastructure	28 804	764	1 046	111	305	(195)	-63.8%	581
Landfill Sites	28 804	764	1 046	111	305	(195)	-63.8%	581
Coastal Infrastructure	102 244	215 416	223 546	43 302	44 501	(1 199)	-2.7%	208 138
Promenades	102 244	215 416	223 546	43 302	44 501	(1 199)	-2.7%	208 138
Information and Communication Infrastructure	5 399	7 551	5 174	204	231	(27)	-11.8%	5 174
Data Centres	1 395	–	–	–	–	–	–	–
Core Layers	4 004	7 551	5 174	204	231	(27)	-11.8%	5 174
Community Assets	365 568	461 825	500 819	44 239	67 647	(23 408)	-34.6%	447 491
Community Facilities	224 501	391 335	432 807	40 171	62 656	(22 485)	-35.9%	379 617
Halls	3 681	3 130	2 705	203	37	166	450.6%	2 705
Centres	7 076	14 073	13 996	292	2 242	(1 950)	-87.0%	13 106
Clinics/Care Centres	43 569	55 340	60 892	6 174	13 274	(7 101)	-53.5%	62 249
Fire/Ambulance Stations	18 678	12 200	13 727	182	486	(304)	-62.6%	13 727
Libraries	2 629	14 792	14 792	55	425	(370)	-87.1%	14 677
Cemeteries/Crematoria	19 685	55 700	56 467	8 876	–	8 876	100.0%	56 467
Public Open Space	61 815	71 080	70 748	10 980	10 716	264	2.5%	67 386
Nature Reserves	6 051	2 234	2 745	67	615	(548)	-89.2%	2 745
Public Ablution Facilities	983	500	3 185	–	400	(400)	-100.0%	3 172
Markets	20 537	25 945	36 410	2 246	6 419	(4 173)	-65.0%	36 410
Taxi Ranks/Bus Terminals	39 796	136 341	157 140	11 096	28 041	(16 945)	-60.4%	106 973
Sport and Recreation Facilities	141 067	70 490	68 012	4 068	4 991	(923)	-18.5%	67 875
Indoor Facilities	37 293	5 080	6 294	273	1 469	(1 196)	-81.4%	6 294
Outdoor Facilities	103 774	65 410	61 717	3 795	3 522	273	7.8%	61 580
Heritage assets	374	–	231	–	–	–	–	231
Monuments	374	–	231	–	–	–	–	231
Other assets	564 225	790 390	812 618	50 693	83 374	(32 681)	-39.2%	817 988
Operational Buildings	353 189	461 742	483 932	28 366	50 120	(21 754)	-43.4%	489 302
Municipal Offices	226 426	323 173	340 823	16 198	30 697	(14 499)	-47.2%	347 612
Workshops	79 088	129 069	133 609	12 167	19 173	(7 006)	-36.5%	132 190
Training Centres	47 676	9 500	9 500	–	250	(250)	-100.0%	9 500
Housing	211 036	328 648	328 686	22 328	33 254	(10 927)	-32.9%	328 686
Social Housing	211 036	328 648	328 686	22 328	33 254	(10 927)	-32.9%	328 686
Intangible Assets	12 790	15 045	12 892	531	1 273	(742)	-58.3%	7 486
Licences and Rights	12 790	15 045	12 892	531	1 273	(742)	-58.3%	7 486
Computer Software and Applications	12 790	15 045	12 892	531	1 273	(742)	-58.3%	7 486
Computer Equipment	14 477	–	–	–	–	–	–	–
Computer Equipment	14 477	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–
Machinery and Equipment	11 211	9 089	8 198	1 782	1 080	702	65.0%	8 198
Machinery and Equipment	11 211	9 089	8 198	1 782	1 080	702	65.0%	8 198
Total Capital Expenditure on upgrading of existing assets	2 982 124	3 608 091	3 764 338	350 945	425 444	(74 500)	-17.5%	3 682 756

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2 820 646	3 832 149	3 810 737	472 553	669 361	196 808	29.4%	3 810 737
Roads Infrastructure	874 451	929 994	929 994	84 498	156 645	72 147	46.1%	929 994
Roads	874 451	897 346	897 346	84 498	156 645	72 147	46.1%	897 346
Road Furniture	–	32 648	32 648	–	–	–	-	32 648
Storm water Infrastructure	–	252 056	252 056	–	–	–	-	252 056
Drainage Collection	–	252 056	252 056	–	–	–	-	252 056
Electrical Infrastructure	820 575	1 001 093	1 000 586	190 254	228 594	38 340	16.8%	1 000 586
Power Plants	33 841	48 885	48 885	7 721	11 997	4 277	35.6%	48 885
HV Substations	54 336	100 658	100 663	11 693	11 790	97	0.8%	100 663
MV Substations	527 648	607 834	607 996	124 771	145 873	21 102	14.5%	607 996
LV Networks	204 750	243 715	243 041	46 069	58 933	12 864	21.8%	243 041
Water Supply Infrastructure	444 645	778 239	755 616	89 444	150 257	60 813	40.5%	755 616
Boreholes	13 600	–	–	757	7 609	6 852	90.0%	–
Reservoirs	61 603	119 511	108 884	17 505	17 594	89	0.5%	108 884
Pump Stations	81 329	50 383	50 383	20 151	18 004	(2 147)	-11.9%	50 383
Water Treatment Works	62 410	45 647	58 434	20 329	22 045	1 716	7.8%	58 434
Bulk Mains	35 676	1 662	200	9 835	3 984	(5 850)	-146.8%	200
Distribution	190 027	561 037	537 715	20 867	81 021	60 154	74.2%	537 715
Sanitation Infrastructure	676 620	854 396	856 115	107 561	133 290	25 729	19.3%	856 115
Pump Station	–	15 928	16 174	–	–	–	-	16 174
Reticulation	486 631	607 822	609 295	72 884	91 754	18 870	20.6%	609 295
Waste Water Treatment Works	179 660	219 334	219 334	33 066	40 463	7 397	18.3%	219 334
Outfall Sewers	10 329	11 312	11 312	1 611	1 073	(538)	-50.2%	11 312
Solid Waste Infrastructure	4 355	11 660	11 660	795	575	(220)	-38.3%	11 660
Landfill Sites	4 355	9 869	9 869	795	575	(220)	-38.3%	9 869
Waste Processing Facilities	–	1 790	1 790	–	–	–	-	1 790
Coastal Infrastructure	–	4 711	4 711	–	–	–	-	4 711
Promenades	–	4 711	4 711	–	–	–	-	4 711
Community Assets	780 084	703 765	703 869	145 247	116 563	(28 684)	-24.6%	703 869
Community Facilities	105 934	572 147	572 251	10 530	19 283	8 753	45.4%	572 251
Halls	53 496	12 438	12 438	3 374	8 812	5 438	61.7%	12 438
Centres	660	4 753	4 753	13	21	7	35.4%	4 753
Clinics/Care Centres	4 070	8 368	8 368	764	1 111	347	31.3%	8 368
Fire/Ambulance Stations	1 400	15 346	15 346	32	464	431	93.0%	15 346
Testing Stations	–	14 245	14 247	–	–	–	-	14 247
Museums	–	6	6	–	–	–	-	6
Libraries	2 643	908	908	421	461	41	8.8%	908
Cemeteries/Crematoria	23 975	34 699	34 699	4 556	6 108	1 551	25.4%	34 699
Public Open Space	–	448 595	448 595	–	–	–	-	448 595
Nature Reserves	6 733	5 097	5 199	469	752	283	37.6%	5 199
Public Ablution Facilities	7 224	18 598	18 598	786	1 556	770	49.5%	18 598
Markets	5 733	9 094	9 094	115	–	(115)	-100.0%	9 094
Sport and Recreation Facilities	674 150	131 618	131 618	134 717	97 280	(37 438)	-38.5%	131 618
Indoor Facilities	152	60 375	60 375	1	2	0	12.2%	60 375
Outdoor Facilities	673 998	71 242	71 242	134 716	97 278	(37 438)	-38.5%	71 242
Heritage assets	162	376	376	–	9	9	100.0%	376
Works of Art	162	–	–	–	9	9	100.0%	–
Other Heritage	–	376	376	–	–	–	-	376

Table continues on next page.

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Investment properties	347	177	177	39	731	691	94.6%	177
Revenue Generating	347	165	165	39	720	681	94.5%	165
<i>Improved Property</i>	347	165	165	39	720	681	94.5%	165
Non-revenue Generating	–	12	12	–	10	10	100.0%	12
<i>Unimproved Property</i>	–	12	12	–	10	10	100.0%	12
Other assets	211 170	700 013	699 925	19 871	37 939	18 068	47.6%	699 925
Operational Buildings	211 170	613 653	613 565	19 871	37 939	18 068	47.6%	613 565
<i>Municipal Offices</i>	205 148	600 447	600 354	19 553	37 034	17 480	47.2%	600 354
<i>Workshops</i>	–	8 173	8 179	–	–	–	–	8 179
<i>Laboratories</i>	4 878	4 793	4 793	237	602	364	60.5%	4 793
<i>Training Centres</i>	725	240	240	81	222	141	63.7%	240
<i>Depots</i>	420	–	–	–	82	82	100.0%	–
Housing	–	86 360	86 360	–	–	–	–	86 360
<i>Social Housing</i>	–	86 360	86 360	–	–	–	–	86 360
Computer Equipment	361 832	421 253	437 935	79 423	126 345	46 923	37.1%	437 935
Computer Equipment	361 832	421 253	437 935	79 423	126 345	46 923	37.1%	437 935
Furniture and Office Equipment	1 187 148	268 911	283 111	274 688	177 173	(97 516)	-55.0%	283 111
Furniture and Office Equipment	1 187 148	268 911	283 111	274 688	177 173	(97 516)	-55.0%	283 111
Machinery and Equipment	–	412 982	404 976	–	–	–	–	404 976
Machinery and Equipment	–	412 982	404 976	–	–	–	–	404 976
Transport Assets	520 635	502 392	478 481	103 857	101 918	(1 939)	-1.9%	478 481
Transport Assets	520 635	502 392	478 481	103 857	101 918	(1 939)	-1.9%	478 481
Total Repairs and Maintenance Expenditure	5 882 023	6 842 018	6 819 587	1 095 678	1 230 038	134 360	10.9%	6 819 587

Table SC13d Monthly Budget Statement - depreciation by asset class

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 741 273	1 797 262	1 797 262	453 060	449 316	(3 744)	-0.83%	1 797 262
Roads Infrastructure	523 514	512 785	512 785	133 133	128 196	(4 937)	-3.85%	512 785
Roads	523 514	480 686	480 686	124 236	120 172	(4 064)	-3.38%	480 686
Road Structures	–	13 721	13 721	3 536	3 430	(105)	-3.07%	13 721
Road Furniture	–	18 378	18 378	5 361	4 594	(767)	-16.69%	18 378
Storm water Infrastructure	80 367	83 948	83 948	20 522	20 987	465	2.21%	83 948
Drainage Collection	80 367	83 948	83 948	20 522	20 987	465	2.21%	83 948
Electrical Infrastructure	368 024	387 725	387 725	98 621	96 931	(1 690)	-1.74%	387 725
Power Plants	7 976	7 739	7 739	1 975	1 935	(40)	-2.09%	7 739
HV Substations	25 070	31 629	31 629	7 226	7 907	681	8.61%	31 629
MV Substations	82 083	81 705	81 705	21 437	20 426	(1 011)	-4.95%	81 705
MV Networks	139 364	143 974	143 974	35 940	35 993	54	0.15%	143 974
LV Networks	113 531	122 678	122 678	32 043	30 670	(1 373)	-4.48%	122 678
Water Supply Infrastructure	251 618	273 364	273 364	64 863	68 341	3 478	5.09%	273 364
Reservoirs	33 848	34 988	34 988	8 564	8 747	183	2.10%	34 988
Pump Stations	10 677	11 438	11 438	2 648	2 859	211	7.39%	11 438
Water Treatment Works	19 095	20 941	20 941	5 004	5 235	231	4.41%	20 941
Bulk Mains	3 395	6 703	6 703	1 429	1 676	247	14.72%	6 703
Distribution	184 603	199 294	199 294	47 218	49 823	2 606	5.23%	199 294
Sanitation Infrastructure	297 240	315 945	315 945	77 984	78 986	1 002	1.27%	315 945
Pump Station	13 237	19 729	19 729	3 613	4 932	1 319	26.75%	19 729
Reticulation	115 713	120 874	120 874	31 987	30 219	(1 768)	-5.85%	120 874
Waste Water Treatment Works	163 385	170 438	170 438	41 158	42 609	1 452	3.41%	170 438
Outfall Sewers	4 904	4 904	4 904	1 227	1 226	(1)	-0.09%	4 904
Solid Waste Infrastructure	67 581	77 039	77 039	19 761	19 260	(502)	-2.60%	77 039
Landfill Sites	67 581	65 634	65 634	16 908	16 408	(499)	-3.04%	65 634
Waste Processing Facilities	–	11 406	11 406	2 854	2 851	(2)	-0.08%	11 406
Coastal Infrastructure	8 442	11 049	11 049	2 363	2 762	400	14.47%	11 049
Promenades	8 442	11 049	11 049	2 363	2 762	400	14.47%	11 049
Information and Communication Infrastructure	144 487	135 407	135 407	35 813	33 852	(1 961)	-5.79%	135 407
Data Centres	144 487	57 789	57 789	15 288	14 447	(841)	-5.82%	57 789
Core Layers	–	74 572	74 572	19 761	18 643	(1 118)	-6.00%	74 572
Distribution Layers	–	3 046	3 046	763	761	(2)	-0.23%	3 046
Community Assets	346 993	345 787	345 787	80 455	86 447	5 992	6.93%	345 787
Community Facilities	141 779	151 509	151 509	32 722	37 877	5 155	13.61%	151 509
Halls	4 791	4 971	4 971	1 215	1 243	28	2.24%	4 971
Centres	4 702	5 027	5 027	1 176	1 257	81	6.47%	5 027
Clinics/Care Centres	7 904	9 553	9 553	1 979	2 388	409	17.13%	9 553
Fire/Ambulance Stations	3 222	3 126	3 126	857	782	(76)	-9.71%	3 126
Testing Stations	1 439	1 508	1 508	398	377	(21)	-5.58%	1 508
Museums	343	343	343	86	86	(0)	-0.01%	343
Theatres	112	112	112	28	28	(0)	-0.01%	112
Libraries	19 698	19 707	19 707	1 877	4 927	3 050	61.90%	19 707
Cemeteries/Crematoria	5 370	5 499	5 499	1 360	1 375	14	1.05%	5 499
Public Open Space	15 806	18 453	18 453	3 923	4 613	691	14.97%	18 453
Nature Reserves	751	908	908	156	227	71	31.09%	908
Public Ablution Facilities	3 473	3 450	3 450	879	862	(17)	-1.97%	3 450
Markets	4 288	5 239	5 239	1 105	1 310	205	15.62%	5 239
Abattoirs	0	0	0	0	0	0	0.29%	0
Taxi Ranks/Bus Terminals	69 881	73 611	73 611	17 681	18 403	721	3.92%	73 611
Sport and Recreation Facilities	205 214	194 278	194 278	47 733	48 570	836	1.72%	194 278
Indoor Facilities	12 899	15 937	15 937	3 270	3 984	714	17.92%	15 937
Outdoor Facilities	192 314	178 341	178 341	44 463	44 585	122	0.27%	178 341

Table continues on next page.

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1 532	25 953	25 953	428	6 488	6 060	93.41%	25 953
Revenue Generating	1 609	1 711	1 711	428	428	-	-	1 711
<i>Improved Property</i>	1 609	1 711	1 711	428	428	-	-	1 711
Non-revenue Generating	(78)	24 241	24 241	-	6 060	6 060	100.00%	24 241
<i>Unimproved Property</i>	(78)	24 241	24 241	-	6 060	6 060	100.00%	24 241
<u>Other assets</u>	428 110	429 098	429 098	111 129	107 275	(3 854)	-3.59%	429 098
Operational Buildings	312 846	307 777	307 777	81 695	76 944	(4 751)	-6.17%	307 777
<i>Municipal Offices</i>	270 346	262 886	262 886	70 896	65 722	(5 175)	-7.87%	262 886
<i>Workshops</i>	-	42 498	42 498	10 475	10 624	150	1.41%	42 498
<i>Yards</i>	212	-	-	-	-	-	-	-
<i>Laboratories</i>	696	755	755	183	189	6	3.19%	755
<i>Training Centres</i>	521	1 591	1 591	130	398	267	67.25%	1 591
<i>Depots</i>	41 069	47	47	12	12	-	-	47
Housing	115 264	121 321	121 321	29 433	30 330	897	2.96%	121 321
<i>Social Housing</i>	115 264	121 321	121 321	29 433	30 330	897	2.96%	121 321
<u>Biological or Cultivated Assets</u>	-	337	337	-	84	84	100.00%	337
<i>Biological or Cultivated Assets</i>	-	337	337	-	84	84	100.00%	337
<u>Intangible Assets</u>	170 453	170 722	170 722	41 386	42 681	1 295	3.03%	170 722
Licences and Rights	170 453	170 722	170 722	41 386	42 681	1 295	3.03%	170 722
<i>Water Rights</i>	-	32	32	-	8	8	100.00%	32
<i>Computer Software and Applications</i>	170 081	170 690	170 690	41 386	42 673	1 286	3.01%	170 690
<i>Unspecified</i>	372	-	-	-	-	-	-	-
<u>Computer Equipment</u>	252 319	270 104	270 104	62 832	67 526	4 694	6.95%	270 104
Computer Equipment	252 319	270 104	270 104	62 832	67 526	4 694	6.95%	270 104
<u>Furniture and Office Equipment</u>	130 894	83 209	83 209	21 848	20 802	(1 046)	-5.03%	83 209
Furniture and Office Equipment	130 894	83 209	83 209	21 848	20 802	(1 046)	-5.03%	83 209
<u>Machinery and Equipment</u>	156 183	222 600	222 600	50 004	55 650	5 647	10.15%	222 600
Machinery and Equipment	156 183	222 600	222 600	50 004	55 650	5 647	10.15%	222 600
<u>Transport Assets</u>	549 547	629 093	629 093	142 315	157 273	14 958	9.51%	629 093
Transport Assets	549 547	629 093	629 093	142 315	157 273	14 958	9.51%	629 093
<u>Land</u>	10 900	-	-	-	-	-	-	-
Land	10 900	-	-	-	-	-	-	-
<u>Living resources</u>	-	-	-	62	-	(62)	-100.00%	-
Mature	-	-	-	62	-	(62)	-100.00%	-
<i>Policing and Protection</i>	-	-	-	62	-	(62)	-100.00%	-
Total Depreciation	3 788 203	3 974 165	3 974 165	963 518	993 541	30 023	3.02%	3 974 165

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	12 786 378	13 761 592	13 761 592	3 367 095	3 284 806	82 289	2.5%	13 761 592
Service charges	31 810 243	34 006 616	34 006 616	9 205 190	9 258 158	(52 968)	-0.6%	34 029 056
Investment revenue	1 581 682	778 395	778 395	395 849	194 076	201 773	104.0%	777 395
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 425 973	2 470 279	(44 306)	-1.8%	7 429 345
Other own revenue	14 335 752	15 285 347	15 285 347	3 450 985	3 266 624	184 361	5.6%	15 297 214
Total Revenue (excluding capital transfers and contributions)	67 471 824	71 161 512	71 261 220	18 845 092	18 473 943	371 148	2.0%	71 294 602
Employee costs	18 639 556	21 003 489	21 005 652	4 497 700	4 829 087	(331 387)	-6.9%	20 790 754
Remuneration of Councillors	185 833	197 729	197 729	47 061	49 896	(2 834)	-5.7%	199 281
Depreciation and amortisation	3 735 866	4 025 354	4 025 354	976 352	1 006 339	(29 987)	-3.0%	4 025 354
Interest	847 514	1 428 206	1 424 754	221 743	350 060	(128 317)	-36.7%	1 427 304
Inventory consumed and bulk purchases	23 478 697	25 725 440	25 709 511	5 340 458	5 332 670	7 789	0.1%	25 702 586
Transfers and subsidies	354 016	346 993	357 735	72 568	107 564	(34 996)	-32.5%	349 731
Other expenditure	17 115 537	18 936 013	19 042 198	3 400 025	3 629 552	(229 527)	-6.3%	19 060 375
Total Expenditure	64 357 020	71 663 224	71 762 933	14 555 908	15 305 168	(749 260)	-4.9%	71 555 385
Surplus/(Deficit)	3 114 804	(501 712)	(501 712)	4 289 184	3 168 776	1 120 409	35.4%	(260 783)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	493 347	601 545	(108 198)	-18.0%	3 853 395
Transfers and subsidies - capital (in-kind)	898	—	—	217	—	217	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	5 728 224	3 353 477	3 362 447	4 782 748	3 770 321	1 012 427	26.9%	3 592 612
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	5 728 224	3 353 477	3 362 447	4 782 748	3 770 321	1 012 427	26.9%	3 592 612
Capital expenditure & funds sources								
Capital expenditure	9 398 351	12 937 678	13 620 016	1 817 235	2 094 455	(277 220)	-13.2%	13 071 968
Capital transfers recognised	2 541 359	3 855 190	3 864 159	493 383	602 742	(109 359)	-18.1%	3 747 033
Borrowing	5 854 382	5 000 000	5 000 000	439 490	657 842	(218 352)	-33.2%	4 990 529
Internally generated funds	1 002 610	4 082 488	4 755 857	884 362	833 871	50 491	6.1%	4 334 406
Total sources of capital funds	9 398 351	12 937 678	13 620 016	1 817 235	2 094 455	(277 220)	-13.2%	13 071 968
Financial position								
Total current assets	23 980 120	25 925 854	27 199 762	22 594 883				27 199 762
Total non current assets	76 800 619	85 718 784	86 401 123	81 326 591				86 401 123
Total current liabilities	13 702 013	16 649 610	18 596 887	10 081 002				18 596 887
Total non current liabilities	13 139 906	20 716 422	20 716 422	16 005 115				20 716 422
Community wealth/Equity	73 938 821	74 278 606	74 287 576	77 835 358				74 287 576
Cash flows								
Net cash from (used) operating	10 444 691	6 885 804	6 893 681	3 661 296	1 710 495	(1 950 801)	-114.0%	6 893 681
Net cash from (used) investing	(7 783 978)	(13 020 575)	(13 702 913)	(2 260 269)	(2 251 365)	8 904	-0.4%	(13 702 913)
Net cash from (used) financing	751 986	3 885 252	3 885 252	2 731 565	2 667 832	(63 733)	-2.4%	3 885 252
Cash/cash equivalents at the month/year end	10 857 789	6 599 092	7 873 000	14 929 572	12 703 492	(2 226 080)	-17.5%	7 873 000

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	21 099 871	20 899 510	20 899 510	5 847 663	5 546 562	301 101	5.4%	20 899 586
Executive and council	1 551	393	393	158	98	60	61.1%	468
Finance and administration	21 098 325	20 899 114	20 899 114	5 847 495	5 546 463	301 032	5.4%	20 899 114
Internal audit	(5)	4	4	9	1	8	896.9%	4
Community and public safety	4 769 545	4 772 581	4 864 346	1 125 283	1 053 444	71 840	6.8%	4 744 181
Community and social services	116 238	142 377	142 377	43 607	42 566	1 042	2.4%	142 377
Sport and recreation	120 307	102 068	102 068	20 249	21 709	(1 460)	-6.7%	(18 097)
Public safety	2 492 605	2 344 266	2 344 266	568 818	434 542	134 276	30.9%	2 344 266
Housing	1 636 011	1 732 928	1 824 694	410 681	443 607	(32 926)	-7.4%	1 824 694
Health	404 383	450 941	450 941	81 928	111 020	(29 092)	-26.2%	450 941
Economic and environmental services	3 068 851	4 279 566	4 288 536	701 257	767 283	(66 026)	-8.6%	4 288 536
Planning and development	682 164	740 131	740 131	188 073	190 657	(2 583)	-1.4%	740 131
Road transport	2 326 957	3 479 674	3 488 644	504 730	568 196	(63 466)	-11.2%	3 488 644
Environmental protection	59 731	59 761	59 761	8 454	8 430	24	0.3%	59 761
Trading services	40 651 308	44 602 463	44 610 406	11 554 772	11 607 037	(52 265)	-0.5%	44 632 948
Energy sources	23 176 463	24 274 550	24 274 550	7 066 169	7 076 754	(10 585)	-0.1%	24 297 092
Water management	11 455 302	12 577 501	12 577 501	2 513 957	2 519 416	(5 459)	-0.2%	12 577 501
Waste water management	3 896 855	4 438 859	4 446 803	1 120 456	1 125 017	(4 561)	-0.4%	4 446 803
Waste management	2 122 688	3 311 553	3 311 553	854 190	885 850	(31 660)	-3.6%	3 311 553
Other	495 669	462 581	462 581	109 681	101 163	8 518	8.4%	462 581
Total Revenue - Functional	70 085 244	75 016 701	75 125 380	19 338 656	19 075 489	263 167	1.4%	75 027 832
Expenditure - Functional								
Governance and administration	10 456 766	3 255 812	3 283 156	923 585	632 791	290 794	46.0%	3 231 025
Executive and council	574 706	133 192	133 068	16 955	27 510	(10 555)	-38.4%	133 575
Finance and administration	9 817 458	3 119 756	3 147 223	906 630	604 396	302 234	50.0%	3 094 586
Internal audit	64 602	2 864	2 864	(0)	886	(886)	-100.0%	2 864
Community and public safety	11 179 131	15 605 681	15 668 364	3 189 782	3 393 855	(204 073)	-6.0%	15 139 768
Community and social services	1 180 490	1 853 305	1 856 920	388 378	410 846	(22 469)	-5.5%	1 818 074
Sport and recreation	1 786 628	2 496 139	2 494 876	507 827	533 786	(25 959)	-4.9%	2 329 406
Public safety	4 715 741	6 736 213	6 707 438	1 308 075	1 371 950	(63 874)	-4.7%	6 449 687
Housing	1 910 760	2 609 915	2 699 022	576 459	631 178	(54 719)	-8.7%	2 700 763
Health	1 585 513	1 910 108	1 910 108	409 043	446 095	(37 052)	-8.3%	1 841 837
Economic and environmental services	6 847 287	8 166 494	8 168 427	1 659 850	1 808 449	(148 599)	-8.2%	8 426 481
Planning and development	1 772 352	2 246 064	2 246 490	478 448	521 444	(42 996)	-8.2%	2 229 842
Road transport	4 718 761	5 379 680	5 381 613	1 063 397	1 158 510	(95 113)	-8.2%	5 643 340
Environmental protection	356 174	540 749	540 323	118 005	128 495	(10 489)	-8.2%	553 299
Trading services	35 486 962	44 031 217	44 038 967	8 662 906	9 327 400	(664 494)	-7.1%	44 033 926
Energy sources	21 460 920	23 953 367	23 953 167	5 322 050	5 400 189	(78 139)	-1.4%	23 952 982
Water management	9 185 148	10 863 512	10 867 913	1 921 794	1 988 408	(66 614)	-3.4%	10 866 315
Waste water management	3 924 979	6 054 187	6 057 736	1 046 540	1 303 335	(256 796)	-19.7%	6 054 478
Waste management	915 915	3 160 152	3 160 152	372 522	635 468	(262 946)	-41.4%	3 160 152
Other	478 120	624 048	624 048	123 199	140 610	(17 412)	-12.4%	604 020
Total Expenditure - Functional	64 448 266	71 683 252	71 782 961	14 559 321	15 303 105	(743 784)	-4.9%	71 435 220
Surplus/ (Deficit) for the year	5 636 978	3 333 449	3 342 419	4 779 334	3 772 383	1 006 951	26.7%	3 592 612

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

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	957 455	991 754	991 754	222 123	268 128	(46 005)	-17.2%	991 754
Vote 2 - Corporate Services	110 467	99 480	99 480	17 586	18 663	(1 077)	-5.8%	99 480
Vote 3 - Economic Growth	543 626	367 264	367 264	90 471	86 353	4 118	4.8%	367 264
Vote 4 - Energy	22 966 544	24 032 288	24 032 288	6 965 189	6 975 781	(10 593)	-0.2%	24 054 830
Vote 5 - Finance	19 992 960	20 062 183	20 062 183	5 688 445	5 389 908	298 537	5.5%	20 062 183
Vote 6 - Future Planning & Resilience	83 533	65 915	65 915	11 280	7 026	4 254	60.6%	65 915
Vote 7 - Human Settlements	1 654 231	1 771 568	1 863 334	415 958	443 793	(27 835)	-6.3%	1 863 334
Vote 8 - Office of the City Manager	1 246	957	957	102	47	54	114.3%	1 032
Vote 9 - Safety & Security	2 540 700	2 396 509	2 396 509	595 610	458 950	136 660	29.8%	2 396 509
Vote 10 - Spatial Planning & Environment	715 805	746 195	746 195	186 830	186 273	558	0.3%	746 195
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 520 549	523 045	565 916	(42 871)	-7.6%	3 520 549
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 323 144	856 750	888 029	(31 278)	-3.5%	3 323 144
Vote 13 - Water & Sanitation	15 363 604	17 066 506	17 074 450	3 636 679	3 655 477	(18 798)	-0.5%	17 074 450
Vote 14 - Cape Town International Convention Centre	498 857	461 194	461 194	108 050	100 816	7 234	7.2%	461 194
Vote 15 - Cape Town Stadium	100 681	120 165	120 165	20 537	30 327	(9 790)	-32.3%	120 165
Total Revenue by Vote	70 085 244	75 016 701	75 125 380	19 338 657	19 075 489	263 168	1.4%	75 147 997
Expenditure by Vote								
Vote 1 - Community Services & Health	4 499 930	4 944 321	4 944 321	934 562	998 883	(64 322)	-6.4%	4 736 758
Vote 2 - Corporate Services	3 864 363	4 123 703	4 123 703	979 172	988 539	(9 367)	-0.9%	4 123 703
Vote 3 - Economic Growth	672 720	760 365	760 365	165 150	204 875	(39 725)	-19.4%	760 365
Vote 4 - Energy	19 624 989	21 744 942	21 744 942	4 817 303	4 882 865	(65 562)	-1.3%	21 744 957
Vote 5 - Finance	3 765 999	4 356 280	4 356 280	977 049	1 102 285	(125 236)	-11.4%	4 356 280
Vote 6 - Future Planning & Resilience	570 006	595 825	595 825	118 599	121 106	(2 507)	-2.1%	595 825
Vote 7 - Human Settlements	1 670 179	1 705 085	1 796 850	385 341	400 910	(15 569)	-3.9%	1 796 850
Vote 8 - Office of the City Manager	524 964	524 560	524 560	107 557	110 309	(2 752)	-2.5%	524 560
Vote 9 - Safety & Security	5 836 592	6 692 842	6 692 842	1 395 784	1 422 363	(26 580)	-1.9%	6 692 842
Vote 10 - Spatial Planning & Environment	1 608 420	1 926 752	1 926 752	398 705	421 883	(23 178)	-5.5%	1 926 752
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 706 689	797 689	861 957	(64 268)	-7.5%	4 706 689
Vote 12 - Urban Waste Management	3 750 152	4 100 966	4 100 966	747 698	855 309	(107 612)	-12.6%	4 100 966
Vote 13 - Water & Sanitation	13 189 586	14 942 522	14 950 465	2 611 916	2 798 059	(186 143)	-6.7%	14 950 465
Vote 14 - Cape Town International Convention Centre	397 781	438 236	438 236	104 189	103 185	1 004	1.0%	418 207
Vote 15 - Cape Town Stadium	99 717	120 165	120 165	20 537	30 577	(10 040)	-32.8%	120 165
Total Expenditure by Vote	64 448 266	71 683 252	71 782 961	14 561 249	15 303 105	(741 856)	-4.8%	71 555 385
Surplus/ (Deficit) for the year	5 636 978	3 333 449	3 342 418	4 777 408	3 772 383	1 005 025	26.6%	3 592 612

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 550 447	23 610 833	23 610 833	6 835 534	6 845 001	(9 467)	-0.1%	23 633 272
Service charges - Water	5 162 356	5 771 137	5 771 137	1 279 934	1 322 196	(42 262)	-3.2%	5 771 137
Service charges - Waste Water Management	2 623 012	2 966 006	2 966 006	686 868	680 385	6 483	1.0%	2 966 006
Service charges - Waste management	1 474 428	1 658 640	1 658 640	402 854	410 575	(7 721)	-1.9%	1 658 640
Sale of Goods and Rendering of Services	752 228	815 257	815 257	204 636	195 723	8 913	4.6%	808 874
Agency services	288 826	302 874	302 874	70 488	75 719	(5 231)	-6.9%	302 874
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	362 159	339 731	339 731	87 334	83 249	4 086	4.9%	339 747
Interest from Current and Non Current Assets	1 581 682	778 395	778 395	395 849	194 076	201 773	104.0%	777 395
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	811 109	744 999	744 999	193 660	181 467	12 192	6.7%	744 999
Licence and permits	1 452	205	205	267	51	216	421.3%	205
Special rating levies	-	494 107	494 107	121 914	120 490	1 425	1.2%	494 107
Operational Revenue	784 259	647 672	647 672	139 933	147 266	(7 333)	-5.0%	664 882
Non-Exchange Revenue								
Property rates	12 786 378	13 761 592	13 761 592	3 367 095	3 284 806	82 289	2.5%	13 761 592
Surcharges and Taxes	431 181	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 010 667	1 878 556	1 878 556	465 764	323 879	141 885	43.8%	1 878 556
Licence and permits	46 471	50 301	50 301	12 692	11 826	866	7.3%	48 001
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 425 973	2 470 279	(44 306)	-1.8%	7 429 345
Interest	145 735	98 675	98 675	31 461	24 669	6 793	27.5%	99 675
Fuel Levy	2 749 549	2 851 776	2 851 776	950 592	950 592	-	-	2 851 776
Operational Revenue	-	906 078	906 078	191 596	213 708	(22 112)	-10.3%	906 103
Gains on disposal of Assets	267 698	70 772	70 772	-	-	-	-	70 772
Other Gains	5 684 418	6 084 343	6 084 343	980 648	937 986	42 661	4.5%	6 086 643
Discontinued Operations	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	67 471 824	71 161 512	71 261 220	18 845 092	18 473 943	371 148	2.0%	71 294 602
Expenditure By Type								
Employee related costs	18 639 556	21 003 489	21 005 652	4 497 700	4 829 087	(331 387)	-6.9%	20 790 754
Remuneration of councillors	185 833	197 729	197 729	47 061	49 896	(2 834)	-5.7%	199 281
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	4 057 316	4 024 418	32 898	0.8%	17 755 086
Inventory consumed	7 145 638	7 970 354	7 954 425	1 283 142	1 308 251	(25 109)	-1.9%	7 947 500
Debt impairment	(935 100)	3 217 478	3 217 478	683 867	797 888	(114 021)	-14.3%	3 188 403
Depreciation and amortisation	3 735 866	4 025 354	4 025 354	976 352	1 006 339	(29 987)	-3.0%	4 025 354
Interest	847 514	1 428 206	1 424 754	221 743	350 060	(128 317)	-36.7%	1 427 304
Contracted services	10 086 903	11 229 839	11 298 604	1 552 642	1 737 733	(185 091)	-10.7%	11 306 499
Transfers and subsidies	354 016	346 993	357 735	72 568	107 564	(34 996)	-32.5%	349 731
Irrecoverable debts written off	3 996 926	123 382	123 382	130 470	15 227	115 243	756.9%	152 457
Operational costs	3 562 387	3 830 721	3 868 141	949 641	1 000 707	(51 066)	-5.1%	3 878 423
Losses on Disposal of Assets	40 757	2 500	2 500	-	185	(185)	-100.0%	2 491
Other Losses	363 664	532 092	532 092	83 406	77 813	5 593	7.2%	532 102
Total Expenditure	64 357 020	71 663 224	71 762 933	14 555 908	15 305 168	(749 260)	-4.9%	71 555 385
Surplus/(Deficit)	3 114 804	(501 712)	(501 712)	4 289 184	3 168 776	1 120 409	35.4%	(260 783)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	493 347	601 545	(108 198)	-18.0%	3 853 395
Transfers and subsidies - capital (in-kind)	898	-	-	217	-	217	100.0%	-
Surplus/(Deficit) after capital transfers & contributions	5 728 224	3 353 477	3 362 447	4 782 748	3 770 321			3 592 612
Income Tax	54 537	11 407	11 407	(1 964)	(1 173)			-
Surplus/(Deficit) after income tax	5 673 687	3 342 070	3 351 040	4 784 712	3 771 494			3 592 612
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	36 709	8 621	8 621	(1 450)	(890)			-
Surplus/(Deficit) attributable to municipality	5 710 396	3 350 691	3 359 661	4 783 263	3 770 604			3 592 612
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-			-
Surplus/ (Deficit) for the year	5 710 396	3 350 691	3 359 661	4 783 263	3 770 604			3 592 612

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

Vote Description R thousands	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	332 336	42 140	49 191	(7 051)	-14.3%	318 567
Vote 2 - Corporate Services	420 495	498 476	510 065	132 160	139 872	(7 712)	-5.5%	497 027
Vote 3 - Economic Growth	94 372	111 099	141 641	6 512	29 180	(22 667)	-77.7%	141 141
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	269 099	270 292	(1 193)	-0.4%	1 318 320
Vote 5 - Finance	75 738	123 163	125 012	8 620	14 424	(5 803)	-40.2%	124 808
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	1 836	3 135	(1 299)	-41.4%	6 326
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	245 483	226 254	19 229	8.5%	1 350 823
Vote 8 - Office of the City Manager	6 015	8 675	8 799	340	5 285	(4 945)	-93.6%	15 698
Vote 9 - Safety & Security	466 205	344 830	345 566	101 776	46 756	55 020	117.7%	348 495
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	79 921	74 041	5 880	7.9%	521 855
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	375 336	446 690	(71 354)	-16.0%	2 949 951
Vote 12 - Urban Waste Management	384 643	438 953	450 047	126 000	129 364	(3 365)	-2.6%	423 987
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	413 563	639 205	(225 642)	-35.3%	4 971 903
Vote 14 - Cape Town International Convention Centre	46 961	75 039	83 068	14 448	20 767	(6 319)	-30.43%	83 068
Vote 15 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	9 398 351	12 937 678	13 620 016	1 817 235	2 094 455	(277 220)	-13.2%	13 071 968
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 331 031	322 584	349 400	(26 817)	-7.7%	1 286 132
Executive and council	1 718	27 948	30 556	294	617	(322)	-52.3%	30 506
Finance and administration	1 153 545	1 310 672	1 300 385	322 283	348 694	(26 411)	-7.6%	1 255 616
Internal audit	82	90	90	7	90	(83)	-92.1%	10
Community and public safety	1 638 433	1 864 454	2 013 397	374 794	297 952	76 842	25.8%	2 010 710
Community and social services	90 140	138 247	142 343	27 213	24 119	3 094	12.8%	144 505
Sport and recreation	220 737	235 626	241 818	13 578	13 492	86	0.6%	238 650
Public safety	357 903	231 780	234 765	89 295	23 131	66 164	286.0%	234 765
Housing	932 296	1 202 911	1 334 658	240 945	221 736	19 209	8.7%	1 334 658
Health	37 356	55 890	59 812	3 763	15 474	(11 711)	-75.7%	58 132
Economic and environmental services	1 893 042	3 604 890	3 916 843	437 601	544 850	(107 249)	-19.7%	3 547 713
Planning and development	161 485	280 769	319 094	12 861	42 007	(29 146)	-69.4%	314 514
Road transport	1 549 436	3 013 970	3 268 463	353 476	446 117	(92 641)	-20.8%	2 923 824
Environmental protection	182 121	310 151	329 287	71 264	56 725	14 538	25.6%	309 375
Trading services	4 663 470	6 052 141	6 273 158	667 469	879 074	(211 605)	-24.1%	6 141 826
Energy sources	1 075 730	1 228 075	1 301 903	263 628	257 076	6 552	2.5%	1 290 925
Water management	938 295	1 478 230	1 535 560	110 894	219 300	(108 406)	-49.4%	1 479 253
Waste water management	2 488 246	3 258 361	3 340 149	281 321	389 461	(108 140)	-27.8%	3 296 161
Waste management	161 199	87 476	95 547	11 626	13 237	(1 610)	-12.2%	75 487
Other	48 061	77 484	85 587	14 788	23 180	(8 392)	-36.2%	85 587
Total Capital Expenditure - Functional Classification	9 398 351	12 937 678	13 620 016	1 817 235	2 094 455	(277 220)	-13.2%	13 071 968
Funded by:								
National Government	2 466 508	3 735 882	3 735 882	475 567	583 646	(108 078)	-18.5%	3 618 757
Provincial Government	14 200	6 657	6 657	2 319	5 175	(2 856)	-55.2%	6 656
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	60 650	112 651	121 621	15 496	13 921	1 576	11.3%	121 621
Transfers recognised - capital	2 541 359	3 855 190	3 864 159	493 383	602 742	(109 359)	-18.1%	3 747 033
Borrowing	5 854 382	5 000 000	5 000 000	439 490	657 842	(218 352)	-33.2%	4 990 529
Internally generated funds	1 002 610	4 082 488	4 755 857	884 362	833 871	50 491	6.1%	4 334 406
Total Capital Funding	9 398 351	12 937 678	13 620 016	1 817 235	2 094 455	(277 220)	-13.2%	13 071 968

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2024/25	Budget Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	14 528 471	13 565 379	14 839 287	14 071 914	14 839 287
Trade and other receivables from exchange transactions	5 188 299	4 284 376	4 284 376	5 204 955	4 284 376
Receivables from non-ex change transactions	3 154 728	6 337 044	6 337 044	2 733 967	6 337 044
Current portion of non-current receivables	6 055	5 866	5 866	5 307	5 866
Inventory	512 961	536 191	536 191	574 999	536 191
VAT	589 606	1 196 998	1 196 998	3 740	1 196 998
Other current assets	–	–	–	–	–
Total current assets	23 980 120	25 925 854	27 199 762	22 594 883	27 199 762
Non current assets					
Investments	4 248 048	2 189 872	2 189 873	7 935 103	2 189 873
Investment property	572 702	571 011	571 011	572 702	571 011
Property, plant and equipment	70 729 164	81 973 305	82 650 509	71 570 083	82 650 509
Biological assets	–	–	–	–	–
Living and non-living resources	1 112	1 440	1 440	1 112	1 440
Heritage assets	10 324	11 184	11 184	10 324	11 184
Intangible assets	940 198	653 094	658 228	940 198	658 228
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-ex change transactions	193 409	190 424	190 424	193 371	190 424
Other non-current assets	105 662	128 454	128 454	103 698	128 454
Total non current assets	76 800 619	85 718 784	86 401 123	81 326 591	86 401 123
TOTAL ASSETS	100 780 740	111 644 638	113 600 885	103 921 475	113 600 885
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	761 578	1 346 115	1 346 115	761 578	1 346 115
Consumer deposits	596 984	547 313	547 313	731 244	547 313
Trade and other payables from exchange transactions	8 757 112	11 470 776	13 418 050	3 914 352	13 418 050
Trade and other payables from non-ex change transactions	1 150 599	833 187	833 187	2 201 468	833 187
Provision	1 927 892	1 990 806	1 990 808	1 914 776	1 990 808
VAT	507 847	461 413	461 413	557 583	461 413
Other current liabilities	–	–	–	–	–
Total current liabilities	13 702 013	16 649 610	18 596 887	10 081 002	18 596 887
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	13 459 944	9 395 134	13 459 944
Provision	6 610 052	7 256 478	7 256 478	6 609 980	7 256 478
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	13 139 906	20 716 422	20 716 422	16 005 115	20 716 422
TOTAL LIABILITIES	26 841 919	37 366 032	39 313 309	26 086 117	39 313 309
NET ASSETS	73 938 821	74 278 606	74 287 576	77 835 358	74 287 576
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	67 360 381	69 003 123	69 233 535	71 493 224	69 233 535
Reserves and funds	6 578 440	5 275 483	5 054 041	6 342 134	5 054 041
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	73 938 821	74 278 606	74 287 576	77 835 358	74 287 576

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 671 184	13 655 731	13 655 731	3 734 056	3 637 274	96 782	2.7%	13 655 731
Service charges	31 030 344	33 822 077	33 822 077	8 833 147	9 000 694	(167 547)	-1.9%	33 822 077
Other revenue	6 205 108	5 648 650	5 648 650	2 550 609	1 660 258	890 350	53.6%	5 648 650
Transfers and Subsidies - Operational	6 885 039	7 329 561	7 429 270	2 749 166	2 647 124	102 042	3.9%	7 429 270
Transfers and Subsidies - Capital	3 073 968	3 855 190	3 864 159	1 097 325	854 844	242 480	28.4%	3 864 159
Interest	1 678 068	777 395	777 395	379 012	262 929	116 083	44.1%	777 395
Dividends	3 270	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(51 268 726)	(56 446 683)	(56 543 382)	(15 654 348)	(16 260 205)	(605 857)	3.7%	(56 543 382)
Interest	(824 124)	(1 367 594)	(1 367 594)	(26 564)	(26 564)	0	0.0%	(1 367 594)
Transfers and Subsidies	(9 440)	(388 523)	(392 626)	(1 106)	(65 860)	(64 754)	98.3%	(392 626)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 444 691	6 885 804	6 893 681	3 661 296	1 710 495	(1 950 801)	-114.0%	6 893 681
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	70 772	-	-	-	-	70 772
Decrease (increase) in non-current receivables	341	60	60	-	-	-	-	60
Decrease (increase) in non-current investments	1 579 285	(153 729)	(153 729)	-	-	-	-	(153 729)
Payments								
Capital assets	(9 710 687)	(12 937 678)	(13 620 016)	(2 260 269)	(2 251 365)	8 904	-0.4%	(13 620 016)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 783 978)	(13 020 575)	(13 702 913)	(2 260 269)	(2 251 365)	8 904	-0.4%	(13 702 913)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	2 800 000	-	-	5 000 000
Increase (decrease) in consumer deposits	(5 446)	24 594	24 594	61 046	(2 687)	63 733	-2371.6%	24 594
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 139 343)	(129 481)	(129 481)	-	-	(1 139 343)
NET CASH FROM/(USED) FINANCING ACTIVITIES	751 986	3 885 252	3 885 252	2 731 565	2 667 832	(63 733)	-2.4%	3 885 252
NET INCREASE/ (DECREASE) IN CASH HELD	3 412 698	(2 249 520)	(2 923 980)	4 132 592	2 126 962			(2 923 980)
Cash/cash equivalents at beginning:	7 445 090	8 848 612	10 796 980	10 796 980	10 576 530			10 796 980
Cash/cash equivalents at month/year end:	10 857 789	6 599 092	7 873 000	14 929 572	12 703 492			7 873 000

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

Executive Summary

The company hosted 79 events and reflects a surplus of R5,3 million for the year-to-date.

Table F1 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	20 674	18 873	18 873	5 517	4 319	1 198	27.7%	18 873
Transfers recognised - operational	–	–	–	–	–	–	–	–
Other own revenue	478 183	442 321	442 321	102 533	96 496	6 036	6.3%	442 321
Total Revenue (excluding capital transfers and contributions)	498 857	461 194	461 194	108 050	100 816	7 234	7.2%	461 194
Employee costs	104 496	108 347	108 347	28 655	27 681	974	3.5%	108 347
Remuneration of Board Members	874	911	911	219	253	(34)	-13.6%	911
Depreciation and asset impairment	(51 839)	51 370	51 370	12 798	12 798	–	–	51 370
Interest	16	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	68 057	67 423	67 423	14 698	16 374	(1 676)	-10.2%	67 423
Transfers and grants	3 013	2 969	2 969	748	742	5	0.7%	2 969
Other expenditure	181 917	187 186	187 186	43 658	47 399	(3 741)	-7.9%	187 186
Total Expenditure	306 534	418 207	418 207	100 775	105 247	(4 472)	-4.2%	418 207
Surplus/(Deficit)	192 322	42 987	42 987	7 274	(4 431)	11 706	-264.2%	42 987
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	192 322	42 987	42 987	7 274	(4 431)	11 706	-264.2%	42 987
Income Tax	54 537	11 407	11 407	1 964	(1 173)	3 137	-267.4%	11 407
Surplus/ (Deficit) for the year	137 785	31 580	31 580	5 310	(3 258)	8 569	-263.0%	31 580
<u>Capital expenditure & funds sources</u>								
Capital expenditure	46 961	75 039	83 068	14 448	20 767	(6 319)	-30.4%	83 068
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	46 961	75 039	83 068	14 448	20 767	(6 319)	-30.4%	83 068
Total sources of capital funds	46 961	75 039	83 068	14 448	20 767	(6 319)	-30.4%	83 068
<u>Financial position</u>								
Total current assets	282 375	269 763	261 734	349 747				261 734
Total non current assets	950 832	900 551	908 580	950 519				908 580
Total current liabilities	104 572	102 568	102 568	166 393				102 568
Total non current liabilities	371	83	83	299				83
Community wealth/Equity	1 128 264	1 067 662	1 067 662	1 133 574				1 067 662
<u>Cash flows</u>								
Net cash from (used) operating	174 111	108 200	108 200	(5 374)	12 567	(17 941)	-142.8%	108 200
Net cash from (used) investing	(46 961)	(75 039)	(83 068)	(14 448)	(20 767)	6 319	-30.4%	(83 068)
Net cash from (used) financing	(5 446)	2 553	2 553	61 046	(2 687)	63 733	-2371.6%	2 553
Cash/cash equivalents at the year end	273 805	248 244	240 215	315 029	201 643	113 386	56.2%	240 215

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

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	22 813	24 850	24 850	6 261	5 690	571	10.0%	24 850
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	20 674	18 873	18 873	5 517	4 319	1 198	27.7%	18 873
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	219 282	198 508	198 508	42 733	38 482	4 251	11.0%	198 508
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	236 013	218 963	218 963	53 538	52 325	1 213	2.3%	218 963
Non-Exchange Revenue	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	498 857	461 194	461 194	108 050	100 816	7 234	7.2%	461 194
Expenditure By Type								
Employee related costs	104 496	108 347	108 347	28 655	27 681	974	3.5%	108 347
Remuneration of board members	874	911	911	219	253	(34)	-13.6%	911
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	68 057	67 423	67 423	14 698	16 374	(1 676)	-10.2%	67 423
Debt impairment	498	180	180	-	-	-	-	180
Depreciation and asset impairment	(52 337)	51 190	51 190	12 798	12 798	-	-	51 190
Interest	16	-	-	-	-	-	-	-
Contracted services	86 351	85 370	85 370	20 276	21 123	(847)	-4.0%	85 370
Transfers and subsidies	3 013	2 969	2 969	748	742	5	0.0%	2 969
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	95 552	101 816	101 816	23 367	26 277	(2 909)	-11.1%	101 816
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	14	-	-	14	-	14	100.0%	-
Total Expenditure	306 534	418 207	418 207	100 775	105 247	(4 472)	-4.2%	418 207
Surplus/(Deficit)	192 322	42 987	42 987	7 274	(4 431)	11 706	-264.2%	42 987
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	192 322	42 987	42 987	7 274	(4 431)	11 706	-264.2%	42 987
Income Tax	54 537	11 407	11 407	1 964	(1 173)	3 137	-267.4%	11 407
Surplus/(Deficit) for the year	137 785	31 580	31 580	5 310	(3 258)	8 569		31 580

Table F3 Monthly Budget Statement – Capital expenditure

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure by Asset Class/Sub-class								
Other assets	16 238	33 014	38 728	3 164	9 682	(6 518)	-67.3%	38 728
Operational Buildings	16 238	33 014	38 728	3 164	9 682	(6 518)	-67.3%	38 728
Municipal Offices	16 238	33 014	38 728	3 164	9 682	(6 518)	-67.3%	38 728
Computer Equipment	11 836	28 570	28 570	7 449	7 143	306	4.3%	28 570
Computer Equipment	11 836	28 570	28 570	7 449	7 143	306	4.3%	28 570
Furniture and Office Equipment	9 076	9 970	9 970	3 245	2 493	753	30.2%	9 970
Furniture and Office Equipment	9 076	9 970	9 970	3 245	2 493	753	30.2%	9 970
Machinery and Equipment	9 812	3 485	5 800	590	1 450	(860)	-59.3%	5 800
Machinery and Equipment	9 812	3 485	5 800	590	1 450	(860)	-59.3%	5 800
Total Capital Expenditure	46 961	75 039	83 068	14 448	20 767	(6 319)	-30.4%	83 068
Funded by:								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	46 961	75 039	83 068	14 448	20 767	(6 319)	-30.4%	83 068
Total Capital Funding	46 961	75 039	83 068	14 448	20 767	(6 319)	-30.4%	83 068

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2024/25	Current Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	273 805	248 244	240 215	315 029	240 215
Trade and other receivables from exchange transactions	–	–	–	–	–
Receivables from non-exchange transactions	2 818	15 551	15 551	29 202	15 551
Current portion of non-current receivables	2 991	2 969	2 969	2 243	2 969
Inventory	2 762	2 998	2 998	3 273	2 998
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	282 375	269 763	261 734	349 747	261 734
Non current assets					
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	651 856	581 687	589 716	653 507	589 716
Biological assets	–	–	–	–	–
Living and non-living resources	–	–	–	–	–
Heritage assets	–	–	–	–	–
Intangible assets	–	–	–	–	–
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	193 314	190 410	190 410	193 314	190 410
Other non-current assets	105 662	128 454	128 454	103 698	128 454
Total non current assets	950 832	900 551	908 580	950 519	908 580
TOTAL ASSETS	1 233 207	1 170 313	1 170 313	1 300 266	1 170 313
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	36 928	47 342	47 342	97 974	47 342
Trade and other payables from exchange transactions	57 887	45 991	45 991	56 353	45 991
Trade and other payables from non-exchange transactions	–	–	–	–	–
Provision	9 757	9 235	9 235	12 066	9 235
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	104 572	102 568	102 568	166 393	102 568
Non current liabilities					
Financial liabilities					
Provision	371	83	83	299	83
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	371	83	83	299	83
TOTAL LIABILITIES	104 944	102 651	102 651	166 692	102 651
NET ASSETS	1 128 264	1 067 662	1 067 662	1 133 574	1 067 662
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(200 164)	(260 765)	(260 765)	(194 853)	(260 765)
Reserves	1 328 428	1 328 428	1 328 428	1 328 428	1 328 428
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 128 264	1 067 662	1 067 662	1 133 574	1 067 662

Table F5 Monthly Budget Statement – Cash Flow

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Other revenue	478 247	442 321	442 321	102 533	96 496	6 036	6.3%	442 321
Transfers and Subsidies - Operational	–	–	–	–	–	–	–	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	20 674	18 873	18 873	5 517	4 319	1 198	27.7%	18 873
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(321 539)	(352 994)	(352 994)	(113 423)	(88 249)	(25 175)	28.5%	(352 994)
Interest	–	–	–	–	–	–	–	–
Dividends paid	(3 270)	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	174 111	108 200	108 200	(5 374)	12 567	(17 941)	-142.8%	108 200
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–
Payments								
Capital assets	(46 961)	(75 039)	(83 068)	(14 448)	(20 767)	6 319	-30.4%	(83 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(46 961)	(75 039)	(83 068)	(14 448)	(20 767)	6 319	-30.4%	(83 068)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	(5 446)	2 553	2 553	61 046	(2 687)	63 733	-2371.6%	2 553
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(5 446)	2 553	2 553	61 046	(2 687)	63 733	-2371.6%	2 553
NET INCREASE/ (DECREASE) IN CASH HELD	121 704	35 714	27 685	41 224	(10 887)	52 111	-478.7%	27 685
Cash/cash equivalents at the beginning of year	152 101	212 530	212 530	273 805	212 530	61 275	28.8%	212 530
Cash/cash equivalents at the end of year	273 805	248 244	240 215	315 029	201 643	113 386	56.2%	240 215

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description R thousands	YTD Variance	Reasons for material deviations	Remedial or corrective steps / remarks
<u>Revenue items</u>			
Interest earned - external investments	1 198	The variance is due to favourable cash balances as a result of an increase in events/revenue in the previous financial year, timing of capital projects paid, and the investment of surplus funds, despite the decrease in interest rates.	No remedial action required.
Sale of Goods and Rendering of Services	571	The variance is directly linked to an increase in Casual Parkers parking revenue.	No remedial action required.
Rental from Fixed Assets	4 251	The variance in rental income is due to the higher-yielding events held to date.	No remedial action required.
Operational Revenue	1 213	The variance in operational income is due to higher-yielding events held to date, which resulted in an increase in revenue from sub-contracted services and Food & Beverage (F&B) revenue.	No remedial action required.
<u>Expenditure items</u>			
Employee related costs	974	The variance is attributable to the payment of the remaining balance for the bursary disbursement pertaining to the 2025 academic year.	No remedial action required.
Inventory consumed	(1 676)	The variance in inventory consumed is linked to cost savings implemented by the entity.	No remedial action required.
Contracted services	(847)	The variance is due to lower demand for labour broker staff (waiters) required to support events.	No remedial action required.
Operational costs	(2 909)	The variance is primarily attributable to lower costs incurred during the period and associated expenditure across key cost categories.	No remedial action required.
<u>Cash flow items</u>			
Interest	1 198	The variance is due to favourable cash balances as a result of an increase in events/revenue in the previous financial year, timing of capital projects paid, and the investment of surplus funds, despite the decrease in interest rates.	No remedial action required.
Suppliers and employees	(25 175)	The variance is due to the timing difference between when the supplier expenditure was incurred and the cash flow.	No remedial action required.
Capital assets	6 319	Due to timing of capital spend as at 30 September 2025.	No remedial action required.
Increase (decrease) in consumer deposits	63 733	Increase in consumer deposits for events	No remedial action required.
<u>Capital Expenditure items</u>			
Computer Equipment	306	Due to timing of capital spend as at 30 September 2025.	No remedial action required.
Furniture and Office Equipment	753	Due to timing of capital spend as at 30 September 2025.	No remedial action required.
Machinery and Equipment	(860)	Due to timing of capital spend as at 30 September 2025.	No remedial action required.
Municipal Offices	(6 518)	Due to timing of capital spend as at 30 September 2025.	No remedial action required.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2024/25	Current Year 2025/26			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating	Interest & Depreciation /Operating Expenditure	(17.1%)	12.2%	12.2%	11.7%	12.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	270.0%	263.0%	255.2%	210.2%	255.2%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	270.0%	263.0%	255.2%	210.2%	255.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	261.8%	242.0%	234.2%	189.3%	234.2%
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	39.9%	45.3%	45.3%	358.4%	193.4%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	20.9%	23.5%	23.5%	26.5%	23.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(10.5%)	11.1%	11.1%	6.8%	11.8%

Table SF3 Entity Aged debtors

Detail	Current Year 2025/26										Actual Bad Debts Written Off against Debtors
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	2 599	117	61	-	1 300	-	-	-	4 078	1 300	-
Total By Income Source	2 599	117	61	-	1 300	-	-	-	4 078	1 300	-
2024/25 - totals only											
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	2 599	117	61	-	1 300	-	-	-	4 078	1 300	-
Total By Customer Group	2 599	117	61	-	1 300	-	-	-	4 078	1 300	-

Table SF4 Entity Aged creditors

Detail	Current Year 2025/26								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	34 340	-	-	-	-	-	-	-	34 340
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	34 340	-	-	-	-	-	-	-	34 340

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands						
Cash	-	181	-	(6)	-	175
ABSA Bank - Current - 4072900553	-	414	0	(357)	-	57
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	7.60	63 467	401	(3 000)	12 000	72 868
Investec Bank - (462097) 1008645	7.69	21 318	112	(2 500)	-	18 930
Nedgroup Money Market - (800167964) - 8319631	9.04	62 894	395	(2 500)	12 250	73 039
ABSA Bank - CTICC Money Market - 9316676360	7.45	68 074	431	(4 000)	22 750	87 255
Nedgroup Corp Money Market - (800167964) 8292731	8.07	48 721	328	-	-	49 049
Nedbank - CTICC Main Current - 1151569623	-	5 924	8	(5 289)	-	642
Nedbank - CTICC Merchant Services - 11515696658	-	864	-	(228)	-	636
Nedbank - CTICC Payroll - 1151569666	-	82	-	(62)	-	20
Nedbank - CTICC East - 1151569674	-	1	-	(0)	-	1
Nedbank - CTICC E-Commerce - 1151569682	-	0	-	-	0	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	6.75	3 304	59	-	8 993	12 356
Total investments		275 243	1 734	(17 942)	55 993	315 029

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	874	911	911	219	253	(34)	-13.6%	911
Sub Total - Board Members of Entities	874	911	911	219	253	(34)	-13.6%	911
% increase		4.2%	4.2%					4.2%
Senior Managers of Entities								
Basic Salaries and Wages	12 292	13 723	13 723	3 431	3 431	-	-	13 723
Sub Total - Senior Managers of Entities	12 292	13 723	13 723	3 431	3 431	-	-	13 723
% increase		11.6%	11.6%					11.6%
Other Staff of Entities								
Basic Salaries and Wages	92 195	94 624	94 624	25 224	24 250	974	4.0%	94 624
Sub Total - Other Staff of Entities	92 195	94 624	94 624	25 224	24 250	974	4.0%	94 624
% increase		2.6%	2.6%					2.6%
Total Municipal Entities remuneration	105 362	109 259	109 259	28 874	27 934	940	3.4%	109 259
Unpaid salary, allowances & benefits in arrears:	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2025/26												Current Year 2025/26		
	July Outcome	August Outcome	September Outcome	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Rental of facilities and equipment	3 932	10 812	27 990	27 837	22 547	3 987	6 914	22 134	16 807	16 000	28 789	10 760	198 508	210 605	223 437
Interest earned - external investments	1 846	1 734	1 937	1 616	1 639	1 589	1 598	1 582	1 615	1 646	1 653	418	18 873	20 524	22 423
Other revenue	6 974	20 031	32 793	31 522	27 255	11 007	3 973	25 500	21 531	22 960	22 350	17 916	243 813	258 767	274 915
Cash Receipts by Source	12 752	32 577	62 720	60 975	51 441	16 582	12 485	49 216	39 953	40 606	52 792	29 095	461 194	489 896	520 775
Other Cash Flows by Source															
Increase (decrease) in consumer deposits	19 995	17 677	23 374	(717)	2 060	–	(3 807)	314	(717)	3 314	896	(59 837)	2 553	3 598	6 040
Total Cash Receipts by Source	32 747	50 254	86 094	60 258	53 502	16 582	8 678	49 530	39 236	43 921	53 688	(30 742)	463 747	493 495	526 815
Cash Payments by Type															
Employee related costs	9 715	9 553	9 387	9 412	9 274	7 770	8 385	9 291	9 132	9 315	9 244	7 870	108 347	114 030	120 010
Remuneration of directors	–	–	219	–	–	219	–	–	219	–	–	254	911	952	995
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	5 413	6 730	8 133	8 384	7 650	6 213	5 575	7 715	7 200	7 402	7 083	7 872	85 370	89 585	94 008
Transfers and grants - other	249	249	249	247	247	247	247	247	247	247	247	242	2 969	2 969	2 969
Other expenditure	13 952	18 348	18 577	23 367	20 945	12 650	12 029	20 008	18 319	19 203	18 688	24 524	220 609	232 916	245 935
Cash Payments by Type	29 329	34 881	36 565	41 410	38 116	27 100	26 236	37 261	35 118	36 167	35 263	40 761	418 207	440 452	463 917
Other Cash Flows/Payments by Type															
Capital assets	2 315	5 969	6 164	6 922	6 922	6 922	6 922	6 922	6 922	6 922	6 922	13 241	83 068	73 795	62 594
Other Cash Flows/Payments	25 433	(16 365)	3 580	(11 994)	(8 700)	2 316	3 180	(7 845)	(5 702)	(6 751)	(5 846)	(36 519)	(65 213)	(63 400)	(52 759)
Total Cash Payments by Type	57 077	24 485	46 309	36 339	36 339	36 339	36 339	36 339	36 339	36 339	36 339	17 483	436 062	450 847	473 752
NET INCREASE/(DECREASE) IN CASH HELD	(24 330)	25 769	39 785	23 919	17 163	(19 757)	(27 661)	13 191	2 898	7 582	17 349	(48 224)	27 685	42 647	53 063
Cash/cash equivalents at the month/year begin:	273 805	249 475	275 243	315 029	338 948	356 111	336 355	308 694	321 885	324 783	332 365	349 714	212 530	240 215	282 862
Cash/cash equivalents at the month/year end:	249 475	275 243	315 029	338 948	356 111	336 355	308 694	321 885	324 783	332 365	349 714	301 490	240 215	282 862	335 925

Table SF8a Entity capital expenditure on new assets by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	4 231	19 564	25 278	628	6 319	(5 692)	-90.1%	25 278
Operational Buildings	4 231	19 564	25 278	628	6 319	(5 692)	-90.1%	25 278
Municipal Offices	4 231	19 564	25 278	628	6 319	(5 692)	-90.1%	25 278
Computer Equipment	9 856	8 900	8 900	7 449	2 225	5 224	234.8%	8 900
Computer Equipment	9 856	8 900	8 900	7 449	2 225	5 224	234.8%	8 900
Furniture and Office Equipment	8 978	5 450	5 450	3 136	1 363	1 773	130.2%	5 450
Furniture and Office Equipment	8 978	5 450	5 450	3 136	1 363	1 773	130.2%	5 450
Machinery and Equipment	8 238	820	3 135	590	784	(194)	-24.7%	3 135
Machinery and Equipment	8 238	820	3 135	590	784	(194)	-24.7%	3 135
Total Capital Expenditure on new assets	31 303	34 734	42 763	11 802	10 691	1 112	10.4%	42 763

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

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	12 007	13 450	13 450	2 537	3 363	(826)	-24.6%	13 450
Operational Buildings	12 007	13 450	13 450	2 537	3 363	(826)	-24.6%	13 450
Municipal Offices	12 007	13 450	13 450	2 537	3 363	(826)	-24.6%	13 450
Computer Equipment	1 980	19 670	19 670	–	4 918	(4 918)	-100.0%	19 670
Computer Equipment	1 980	19 670	19 670	–	4 918	(4 918)	-100.0%	19 670
Furniture and Office Equipment	98	4 520	4 520	109	1 130	(1 021)	-90.3%	4 520
Furniture and Office Equipment	98	4 520	4 520	109	1 130	(1 021)	-90.3%	4 520
Machinery and Equipment	1 574	2 665	2 665	–	666	(666)	-100.0%	2 665
Machinery and Equipment	1 574	2 665	2 665	–	666	(666)	-100.0%	2 665
Total Capital Expenditure on renewal of existing assets	15 658	40 305	40 305	2 646	10 076	(7 430)	-73.7%	40 305

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	15 702	13 924	13 924	2 530	3 481	(951)	-27.3%	13 924
Operational Buildings	15 702	13 924	13 924	2 530	3 481	(951)	-27.3%	13 924
Municipal Offices	15 702	13 924	13 924	2 530	3 481	(951)	-27.3%	13 924
Total Repairs and Maintenance Expenditure	15 702	13 924	13 924	2 530	3 481	(951)	-27.3%	13 924

Table SF8d Entity depreciation by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Other assets	47 771	51 190	51 190	12 798	12 798	–	-	51 190
Operational Buildings	47 771	51 190	51 190	12 798	12 798	–	-	51 190
Municipal Offices	47 771	51 190	51 190	12 798	12 798	–	-	51 190
Total Depreciation	47 771	51 190	51 190	12 798	12 798	–	-	51 190

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

Table F1 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–
Transfers recognised - operational	19 437	44 500	44 500	3 187	13 379	(10 192)	-76.2%	44 500
Other own revenue	81 202	75 665	75 665	17 350	16 948	402	2.4%	75 665
Total Revenue (excluding capital transfers and contributions)	100 639	120 165	120 165	20 537	30 327	(9 790)	-32.3%	120 165
Employee costs	4 165	4 500	4 500	1 008	1 125	(117)	-10.4%	4 500
Remuneration of Board Members	428	640	640	200	160	39	24.7%	640
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	531	3 175	3 175	69	979	(910)	-93.0%	3 175
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	94 552	111 849	111 849	19 262	28 064	(8 802)	-64.8%	111 849
Total Expenditure	99 676	120 165	120 165	20 537	30 327	(9 790)	-32.3%	120 165
Surplus/(Deficit)	963	0	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	963	0	–	–	–	–	–	–
Income Tax	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	963	0	–	–	–	–	–	–
Financial position								
Total current assets	33 974	31 361	31 361	48 224				31 361
Total non current assets	–	–	–	–				–
Total current liabilities	39 924	38 275	38 275	54 174				38 275
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	(5 950)	(6 913)	(6 913)	(5 950)				(6 913)
Cash flows								
Net cash from (used) operating	2 040	2 509	2 509	8 781	–	8 781	100.0%	2 509
Net cash from (used) investing	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	7 454	10 430	10 430	16 235	7 920	8 315	105.0%	10 430

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

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	–	–	–	–	–	–	–	–
Service charges - Water	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	–	–	–	–	–	–	–	–
Service charges - Waste Management	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	56 547	52 184	52 184	11 943	12 124	(181)	-1.5%	52 184
Licence and permits	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–
Operational Revenue	22 731	22 481	22 481	5 223	4 525	699	15.4%	22 481
Non-Exchange Revenue	–	–	–	–	–	–	–	–
Property rates	–	–	–	–	–	–	–	–
Surcharges and Taxes	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences or permits	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	19 437	44 500	44 500	3 187	13 379	(10 192)	-76.2%	44 500
Interest	1 924	1 000	1 000	184	300	(116)	-38.6%	1 000
Operational Revenue	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–
Other Gains- Services in Kind Received	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	100 639	120 165	120 165	20 537	30 327	(9 790)	-32.3%	120 165
Expenditure By Type								
Employee related costs	4 165	4 500	4 500	1 008	1 125	(117)	-10.4%	4 500
Remuneration of board members	428	640	640	200	160	39	24.7%	640
Bulk purchases - electricity	–	–	–	–	–	–	–	–
Inventory consumed	531	3 175	3 175	69	979	(910)	-93.0%	3 175
Debt impairment	–	–	–	–	–	–	–	–
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Contracted services	60 472	73 024	73 024	13 177	18 612	(5 435)	-29.2%	73 024
Transfers and subsidies- Services in Kind Utilised	–	–	–	–	–	–	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–
Operational costs	34 081	38 825	38 825	6 085	9 452	(3 367)	-35.6%	38 825
Losses on disposal of Assets	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–
Total Expenditure	99 676	120 165	120 165	20 537	30 327	(9 790)	-32.3%	120 165
Surplus/(Deficit)	963	0	0	–	–	–	–	0
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	963	0	0	–	–	–	–	0
Income Tax	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	963	0	0	–	–	–		–

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2024/25	Current Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	7 454	10 430	10 430	16 235	10 430
Trade and other receivables from exchange transactions	7 254	10 093	10 093	10 735	10 093
Receivables from non-exchange transactions	16 266	8 002	8 002	18 254	8 002
Current portion of non-current receivables	3 000	2 837	2 837	3 000	2 837
Inventory	–	–	–	–	–
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	33 974	31 361	31 361	48 224	31 361
Non current assets					
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Biological assets	–	–	–	–	–
Living and non-living resources	–	–	–	–	–
Heritage assets	–	–	–	–	–
Intangible assets	–	–	–	–	–
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	–	–	–	–	–
TOTAL ASSETS	33 974	31 361	31 361	48 224	31 361
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables from exchange transactions	29 389	38 275	38 275	54 174	38 275
Trade and other payables from non-exchange transactions	9 478	–	–	–	–
Provision	–	–	–	–	–
VAT	1 057	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	39 924	38 275	38 275	54 174	38 275
Non current liabilities					
Financial liabilities	–	–	–	–	–
Provision	–	–	–	–	–
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	39 924	38 275	38 275	54 174	38 275
NET ASSETS	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)
Reserves	–	–	–	–	–
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)

Table F5 Monthly Budget Statement – Cash Flow

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Other revenue	63 861	71 004	71 004	26 132	16 948	9 183	54.2%	71 004
Transfers and Subsidies - Operational	19 437	44 500	44 500	3 187	13 379	(10 192)	-76.2%	44 500
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(82 934)	(112 994)	(112 994)	(20 537)	(30 327)	9 790	-32.3%	(112 994)
Interest	1 675	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	2 040	2 509	2 509	8 781	–	8 781	100.0%	2 509
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–
Payments								
Capital assets	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	–	–	–	–	–	–	–
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	2 040	2 509	2 509	8 781	–	8 781	100.0%	2 509
Cash/cash equivalents at the beginnig of year	5 414	7 920	7 920	7 454	7 920	(467)	-5.9%	7 920
Cash/cash equivalents at the end of year	7 454	10 430	10 430	16 235	7 920	8 315	105.0%	10 430

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

Description R thousands	YTD Variance	Reasons for material deviations	Remedial or corrective steps / remarks
<u>Revenue items</u>			
Rental from Fixed Assets	(181)	The negative variance is due to fewer events being hosted than initially anticipated. Included in the budget are secured and unsecured events. Certain unsecured events did not take place in the reporting period.	No remedial action required.
Operational Revenue	699	The variance is due to the commercial hospitality rights fees earned for the SA vs Australia Test Match, as well as the Afrikaans is Groot concert which took place during the first quarter.	No remedial action required.
Transfer and subsidies - Operational	(10 192)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Interest	(116)	The variance is due to the bank account balance not being as favourable as initially anticipated. This variance will be corrected in ensuing months.	No remedial action required.
<u>Expenditure items</u>			
Employee related costs	(117)	The variance is due to savings realised with the annual cost of living increase adjustment for existing staff.	No remedial action required.
Inventory consumed	(910)	The variance is due to significant fuel savings, due to no load-shedding experienced during the preceeding months.	No remedial action required.
Contracted services	(5 435)	The variance is due to timing of expenditure, as well as savings realised in the marketing, repairs and maintenance, and cleaning cost elements.	No remedial action required.
Operational costs	(3 367)	The variance is due to timing of expenditure, as well as savings realised in the travel, advertising, licenses and internet cost elements.	No remedial action required.
<u>Cash flow items</u>			
Other revenue	9 183	The variance is due to deposits received for the Business Lounge memberships, hospitality, as well as the payment received for the South Africa vs Australia Test Match in the Commercial Bank Account.	No remedial action required.
Transfers and Subsidies - Operational	(10 192)	The positive variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	9 790	The variance is due to timing of expenditure, as well as savings realised across the various cost elements as illustrated above.	No remedial action required.

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands						
Nedbank - Commercial Account 1 - 1151 570 605	0%	13 217	67	(2 628)	3 632	14 287
Nedbank - Commercial Account 2 - 1151 570 613	0%	1 937	11	(2 343)	2 343	1 948
Total investments		15 153	78	(4 971)	5 975	16 235

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	428	640	640	200	160	39	24.7%	640
Sub Total - Board Members of Entities	428	640	640	200	160	39	24.7%	640
% increase		49.6%	49.6%					49.6%
Senior Managers of Entities								
Basic Salaries and Wages	4 165	4 500	4 500	1 008	1 125	(117)	-10.4%	4 500
Sub Total - Senior Managers of Entities	4 165	4 500	4 500	1 008	1 125	(117)	-10.4%	4 500
% increase		8.0%	8.0%					8.0%
Other Staff of Entities								
Basic Salaries and Wages	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-
% increase		-	-					-
Total Municipal Entities remuneration	4 593	5 140	5 140	1 207	1 285	(78)	-6.1%	5 140
Unpaid salary, allowances & benefits in arrears:	-	-	-	-	-	-	-	-

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	30 001	29 886	29 886	6 612	7 472	(860)	-11.5%	29 886
Sport and Recreation Facilities	30 001	29 886	29 886	6 612	7 472	(860)	-11.5%	29 886
Indoor Facilities	30 001	29 886	29 886	6 612	7 472	(860)	-11.5%	29 886
Total Repairs and Maintenance Expenditure	30 001	29 886	29 886	6 612	7 472	(860)	-11.5%	29 886

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands															
Cash Receipts By Source															
Rental of facilities and equipment	1 329	3 115	7 499	4 123	3 113	8 500	3 107	2 307	7 148	2 457	2 707	6 778	52 184	56 583	61 057
Interest earned - external investments	43	67	74	100	100	100	100	100	100	100	–	116	1 000	1 045	1 092
Transfers and Subsidies - Operational	1 490	1 599	98	4 228	5 238	44	1 791	5 782	1 136	5 632	5 482	11 978	44 500	44 500	44 500
Other revenue	4 939	6 816	2 250	444	444	444	3 636	444	444	444	444	(2 932)	17 819	23 444	24 574
Cash Receipts by Source	7 800	11 597	9 921	8 895	8 895	9 089	8 634	8 634	8 828	8 634	8 634	15 940	115 504	125 572	131 223
Cash Payments by Type															
Employee related costs	336	336	336	375	375	375	375	375	375	375	375	492	4 500	4 703	4 914
Remuneration of councillors	–	–	200	–	–	160	–	–	160	–	–	121	640	669	699
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory Consumed	–	19	50	244	244	244	244	244	244	244	244	1 154	3 175	3 318	3 467
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	3 649	3 863	5 664	6 091	6 091	6 125	6 006	6 006	6 040	6 006	6 006	11 475	73 024	76 310	79 744
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	1 735	1 759	2 590	2 185	2 185	2 185	2 009	2 009	2 009	2 009	2 009	8 970	31 655	40 572	42 398
Cash Payments by Type	5 720	5 978	8 840	8 895	8 895	9 089	8 634	8 634	8 828	8 634	8 634	22 212	112 994	125 572	131 223
NET INCREASE/(DECREASE) IN CASH HELD	2 080	5 619	1 082	–	–	–	–	–	–	–	–	(6 272)	2 509	0	0
Cash/cash equivalents at the month/year begin:	7 454	9 534	15 153	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	7 454	9 963	9 963
Cash/cash equivalents at the month/year end:	9 534	15 153	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	9 963	9 963	9 963	9 963

QUALITY CERTIFICATE

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

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

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

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

Acting Municipal Manager of City of Cape Town (CPT)

Signature

Gareth Morgan
Digitally signed
by Gareth Morgan-----
Date: 2025.10.10
16:14:46 +02'00'

Date

09 October 2025

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

Print name Wayne De Wet

Title: **Chief Financial Officer**

Mashudu Mbengeni
Acting CFO

Signature  PP Date 09 October 2025

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature  Date 09 October 2025

Cape Town International Convention Centre

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

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

+27 21 410 5000

info@cticc.co.za

www.cticc.co.za

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



09 October 2025

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

Fairoza Parker

Chief Financial Officer

**Fairoza
Parker** Digitally signed
by Fairoza Parker
Date: 2025.10.09
13:01:38 +02'00'

Gina Woodburn

Accounting officer



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

Proudly Managing



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

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

SEPTEMBER 2025 (2026 M03)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1 891 022 923	327 498 328	-18 488 974	2 200 032 277	382 576 362	81 622 500	-4 682 122	459 516 740	359 608 636	84 449 578	-5 100 906	438 957 309	-20 559 431
Finance: CS & H	4 109 350	338 281	-4 373 464	74 168	942 743	82 360	-976 967	48 136	834 228	94 137	-928 367	-1	-48 138
HR Business Partner: CS & H	8 267 488	1 025 474	-8 575 980	716 982	2 005 609	266 073	-2 075 949	195 733	1 979 353	291 387	-2 270 742	-1	-195 734
Library & Information Services	570 969 552	180 288 925	-2 892 996	748 365 481	136 463 661	43 417 830	-723 249	179 158 241	124 405 603	46 730 546	-723 249	170 412 900	-8 745 341
Management: Community Services & Health	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning & Development & PMO	58 447 257	73 404 180	-111 719 620	20 131 817	13 535 782	16 396 284	-25 991 069	3 940 997	13 011 118	17 151 868	-26 733 779	3 429 207	-511 789
Recreation & Parks	2 009 405 723	2 302 934 449	-1 359 500 692	2 952 839 481	379 921 241	503 303 688	-266 212 647	617 012 282	364 763 966	461 954 556	-226 216 039	600 502 483	-16 509 799
Community, Arts & Culture Development	336 000 351	252 540 039	-146 161 268	442 379 123	49 582 113	56 670 300	-31 943 719	74 308 694	49 245 446	61 903 129	-34 165 049	76 983 526	2 674 832
Support Services: CS & H	25 906 431	8 812 688	-33 742 456	976 662	6 210 011	2 175 558	-7 991 406	394 163	5 089 771	2 258 088	-7 347 858	0	-394 163
Community Services & Health	4 904 129 076	3 146 842 364	-1 685 455 449	6 365 515 991	971 237 520	703 934 593	-340 597 128	1 334 574 985	918 938 121	674 833 291	-303 485 989	1 290 285 422	-44 289 563
Citizen Interface	340 453 934	215 298 153	-521 728 283	34 023 804	69 692 475	49 293 830	-113 878 458	5 107 848	68 358 838	48 179 711	-113 064 671	3 473 878	-1 633 970
Executive & Councillor Supprt Operations	355 828 852	479 544 001	-779 053 586	56 319 267	88 141 643	118 281 782	-191 384 385	15 039 040	80 056 151	118 708 518	-194 356 219	4 406 450	-10 632 591
Facilities Management	627 605 341	632 686 337	-794 408 959	465 882 719	105 316 796	148 834 440	-188 507 666	65 643 570	104 309 141	149 676 620	-188 063 604	65 922 157	-278 588
Finance: CS	16 315 980	2 840 113	-18 184 789	971 303	1 607 852	673 128	-3 552 201	-1 271 221	1 572 218	617 469	-1 963 240	226 447	1 497 669
Fleet Management	478 075 900	298 825 222	-611 757 445	165 143 678	97 484 254	72 315 757	-148 375 365	21 424 646	118 665 561	66 181 582	-111 062 281	73 784 862	52 360 216
HR Business Partner: CS	5 980 571	1 656 407	-6 857 106	779 871	1 505 165	1 566 935	-325 702	1 510 208	406 429	1 501 208	-1 803 692	112 945	-212 758
Human Resources	463 639 034	107 990 451	-445 036 208	126 593 277	101 930 437	26 974 599	-104 255 855	24 649 182	96 343 447	26 215 062	-100 635 224	21 923 285	-2 725 897
Corporate Digital Governance	7 443 355	2 247 640	-9 397 328	293 667	2 191 642	534 511	-2 312 084	414 068	2 188 723	586 308	-2 775 031	0	-414 068
Information Systems & Technology	1 650 607 386	416 758 348	-1 940 528 179	126 837 555	477 109 788	94 954 125	-532 301 045	39 762 867	484 429 638	126 623 855	-583 916 090	27 137 403	-12 625 464
Management: Corporate Services	22 942 414	96 757 740	-118 300 957	1 399 196	2 132 366	21 764 534	-1 279 610	1 815 889	21 674 123	1 815 889	-23 490 012	0	1 279 610
Project Management Office: CS	16 634 196	1 779 771	-17 770 208	643 758	4 085 988	441 167	-4 003 575	523 581	4 091 651	484 245	-4 575 896	0	-523 581
Support Services: CS	6 727 779	1 544 225	-7 802 004	470 000	1 726 676	361 278	-1 831 267	256 687	1 734 013	402 635	-2 021 828	114 820	-141 867
Corporate Services	3 992 254 740	2 257 928 410	-5 270 825 053	979 358 097	952 896 083	534 816 623	-1 317 116 348	170 596 358	965 075 478	559 754 556	-1 327 727 787	197 102 247	26 505 888
Economic Development & Investment	320 260 818	160 269 419	-29 593 194	450 937 043	100 027 582	35 708 892	-6 162 107	129 574 367	65 001 346	36 760 352	-6 678 769	95 082 929	-34 491 438
Finance: EG	7 797 495	5 112 955	-12 685 736	224 713	1 938 681	1 155 860	-2 946 293	148 247	2 020 691	1 275 971	-3 296 662	0	-148 247
HR Business Partner: EG	3 004 217	4 103 470	-7 853 364	-745 676	721 613	914 836	-1 606 436	30 013	708 167	993 455	-1 701 622	0	-30 013
Management: Economic Growth	36 548 225	97 836 305	-130 323 046	4 061 484	9 106 299	22 045 376	-27 255 882	3 895 792	7 290 384	23 111 625	-30 402 009	0	-3 895 792
Project Management Office: EG	8 018 647	4 131 540	0	12 150 187	2 009 446	907 147	0	2 916 594	2 633 278	992 942	0	3 626 220	709 626
Property Transactions	289 955 955	147 513 278	-17 352 197	420 117 036	67 702 779	32 694 101	-4 168 397	96 228 483	65 162 986	31 645 439	-3 900 652	92 907 772	-3 320 711
Strategic Assets	118 749 534	85 658 159	-16 941 492	187 466 202	19 643 997	19 853 566	-3 982 748	35 514 814	19 511 090	20 163 160	-3 729 151	35 945 098	430 284
Support Services: EG	5 308 970	3 892 765	-9 005 071	196 664	1 306 294	863 511	-2 110 376	59 429	1 273 471	947 307	-2 220 779	0	-59 429
Economic Growth	789 643 863	508 517 890	-223 754 100	1 074 407 652	202 456 691	114 143 288	-48 232 239	268 367 740	163 601 413	115 890 250	-51 929 643	227 562 020	-40 805 720
Communications	103 369 051	47 033 832	-122 875 641	27 527 242	16 853 119	10 986 131	-27 534 539	304 711	19 882 284	10 436 552	-24 335 084	5 983 752	5 679 041
Corp Project Programme & Portfolio Mngmt	221 905 579	41 965 147	-166 085 325	97 785 402	44 859 643	10 185 325	-38 489 019	16 555 949	43 252 140	10 400 529	-35 436 971	18 215 698	1 659 749
Finance: FPR	9 422 831	794 767	-9 606 253	611 345	2 340 118	212 889	-2 354 833	198 174	2 165 529	241 736	-2 407 265	0	-198 174
HR Business Partner: FPR	4 464 624	562 857	0	5 027 482	1 077 777	144 885	0	1 222 662	1 147 823	161 578	0	1 309 401	86 739
Management: Future Planning & Resilience	10 259 146	78 953 111	-87 023 576	2 188 681	2 523 371	17 685 709	-19 609 586	599 494	1 624 140	17 972 997	-19 524 072	73 066	-526 428
Organisational Effectiveness & Innovation	59 217 344	19 936 607	-48 370 007	30 783 944	11 759 393	4 636 297	-10 757 540	5 638 149	12 104 626	5 063 909	-12 730 589	4 437 947	-1 200 202
Organisational Performance Management	68 218 045	20 789 689	-51 074 738	37 932 996	14 242 822	4 846 892	-10 811 126	8 278 588	11 643 359	5 045 392	-12 173 601	4 515 151	-3 763 437
Policy & Strategy	71 206 141	21 599 303	-63 735 799	29 069 645	16 137 384	5 058 248	-14 889 952	6 305 681	14 447 633	5 247 465	-11 997 793	7 697 304	1 391 624
Risk & Resilience	32 883 649	19 119 064	-38 169 531	13 833 182	7 784 043	4 422 208	-9 650 298	2 555 953	8 919 384	4 510 278	-9 472 448	3 957 215	1 401 262
Support Services: FPR	14 718 617	2 538 890	0	17 257 507	3 528 414	642 686	0	4 171 100	3 414 478	630 510	0	4 044 988	-126 112
Future Planning & Resilience	595 665 028	253 293 268	-586 940 870	262 017 426	121 106 084	58 821 270	-134 096 893	45 830 461	118 601 397	59 710 947	-128 077 823	50 234 521	4 404 060
Electricity Generation & Distribution	22 192 182 387	4 974 806 130	-1 749 865 146	25 417 123 372	4 877 067 537	1 397 093 172	-577 146 841	5 697 013 869	4 814 129 401	1 329 533 629	-507 574 197	5 636 088 833	-60 925 037
Management: Energy	9 437 956	79 367 097	-88 330 495	474 559	2 378 539	17 799 288	-20 052 632	125 195	2 355 460	18 356 929	-20 712 389	0	-125 195
Sustainable Energy Markets	107 222 695	173 584 040	-93 160 492	187 646 243	26 105 968	41 452 104	-22 556 069	45 002 003	17 814 937	35 344 356	-17 704 934	35 454 359	-9 547 644
Energy	22 308 843 039	5 227 757 267	-1 931 356 132	25 605 244 174	4 905 552 045	1 456 344 565	-619 755 542	5 742 141 067	4 834 299 797	1 383 234 914	-545 991 520	5 671 543 192	-70 597 876
Expenditure	58 781 126	33 238 888	-90 406 473	1 613 542	14 240 220	8 003 301	-21 424 187	819 335	13 846 247	8 465 464	-22 311 713	-2	-819 336
Cape Town Stadium	114 461 080	32 598 594	0	147 059 674	30 710 561	7 740 806	0	38 451 366	25 404 359	6 935 528	0	32 339 887	-6 111 479
Budgets	1 315 466 799	1 706 061 710	-75 851 851	2 945 676 658	309 662 723	428 740 094	-17 438 842	720 963 975	269 469 646	425 889 415	-18 382 625	676 976 436	-43 987 539
Finance: Finance	5 755 248	7 512 385	-13 106 988	160 645	1 414 037	1 732 132	-3 222 280	-76 111	1 335 826	1 785 916	-3 121 743	0	76 111
Grant Funding	49 229 885	50 614 270	-44 532 035	55 312 119	12 623 793	12 070 966	-10 579 896	14 114 863	8 433 315	12 696 221	-11 184 033	9 945 503	-4 169 360
HR Business Partner: Finance	10 286 443	9 338 863	-14 421 613	5 203 692	2 406 218	2 187 403	-3 302 380	1 291 240	2 577 786	2 264 408	-3 689 206	1 152 988	-138 252
Management: Finance	7 482 027	124 847 435	-131 932 976	396 485	1 917 532	28 249 323	-29 996 435	170 420	1 638 397	29 124 135	-30 761 219	1 313	-169 107
Revenue	711 914 047	587 113 978	-1 074 262 452	224 765 572	169 288 013	140 817 576	-249 632 801	60 472 788	156 287 457	147 752 162	-260 696 410	43 343 209	-17 129 580
Supply Chain Management	247 184 383	587 091 298	-378 029 472	15 646 210	59 171 372	35 249 723	-89 421 186	4 999 910	58 148 774	35 311 237	-91 952 233	1 507 778	-3 492 133
Support Services: Finance	3 690 673	9 466 709	-12 936 895	220 487	919 921	2 211 156	-3 066 096	64 981	881 873	2 262 576	-3 144 449	0	-64 981
Treasury Services	2 383 050 693	55 293 610	-127 663 793	2 310 680 510	604 003 259	13 304 109	-23 860 420	593 446 948	311 375 822	13 854 150	-28 924 612	296 305 360	-297 141 588
Valuations	167 576 596	27 214											

**CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE**

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Finance: HS	28 108 635	5 712 316	-32 763 558	1 057 393	5 668 409	1 453 764	-7 259 629	-137 455	5 556 843	1 494 164	-7 051 003	1	137 456
Housing Development	821 514 165	150 463 631	-96 464 015	875 513 782	167 162 320	35 426 009	-23 334 091	179 254 237	171 090 104	34 202 622	-22 918 977	182 373 749	3 119 512
HR Business Partner: HS	8 741 562	4 046 957	-12 128 788	659 731	1 994 485	1 005 249	-2 956 245	43 488	1 897 395	1 024 139	-2 921 533	0	-43 488
Human Settlements Planning	235 237 611	365 809 583	-352 730 014	248 317 179	47 563 984	87 754 411	-80 703 553	54 614 842	35 735 089	89 197 171	-85 470 648	39 461 612	-15 153 230
Informal Settlements	636 965 218	231 852 732	-89 760 695	779 057 255	135 485 931	55 873 028	-20 768 296	170 590 663	128 054 429	56 361 010	-23 207 992	161 207 447	-9 383 216
Management: Human Settlements	9 010 698	107 864 274	-118 240 817	-1 365 845	1 883 616	24 278 437	-27 482 213	-1 320 159	1 667 891	23 906 850	-25 574 743	-1	1 320 158
Project Management Office: HS	11 199 035	3 420 406	-14 163 294	456 147	2 872 363	821 860	-3 431 551	262 672	2 873 882	834 618	-3 708 500	0	-262 672
Public Housing	690 181 363	943 232 224	-169 574 757	1 463 838 830	154 138 961	230 653 872	-38 894 640	345 898 194	150 600 641	219 283 533	-33 906 510	335 977 663	-9 920 531
Support Services: HS	21 720 064	8 728 462	-29 430 034	1 018 492	4 196 323	2 154 216	-7 111 502	-760 963	4 562 314	2 385 830	-5 996 966	951 178	1 712 141
Human Settlements	2 462 678 351	1 821 130 586	-915 255 973	3 368 552 964	520 966 392	439 420 847	-211 941 720	748 445 519	502 038 587	428 689 935	-210 756 873	719 971 649	-28 473 870
Forensic Services	58 131 902	5 756 966	-65 231 191	-1 342 323	11 080 458	1 480 990	-14 705 804	-2 144 356	11 075 049	1 478 444	-12 553 493	0	2 144 356
Internal Audit	79 519 057	16 245 255	-92 492 804	3 271 507	19 504 664	4 061 143	-22 549 190	1 016 617	19 498 133	4 375 759	-23 873 895	-4	-1 016 621
Legal Services	248 960 368	134 283 914	-364 257 599	18 986 682	58 601 703	29 850 609	-81 366 860	6 545 453	57 000 649	33 768 535	-90 702 126	67 058	-6 478 394
Management: City Manager	39 753 161	147 490 681	-186 094 015	1 149 827	4 969 579	33 240 259	-38 285 624	-75 786	4 765 302	31 345 433	-36 053 206	57 529	133 315
Office of the Mayor	77 846 865	17 720 883	-69 788 558	25 779 190	11 826 073	4 007 954	-14 955 844	878 183	10 929 633	4 254 977	-14 527 334	657 276	-220 907
Ombudsman	20 142 747	3 810 623	-23 167 682	785 688	4 815 400	965 899	-5 605 538	175 761	4 316 446	1 039 514	-5 355 959	0	-175 761
Office of the City Manager	524 354 099	325 308 322	-801 031 849	48 630 572	110 257 878	73 608 854	-177 468 860	6 395 872	107 585 211	76 262 661	-183 066 013	781 860	-5 614 013
Capital Programs & Projects: S&S	22 061 086	4 016 593	0	26 077 678	4 143 311	1 007 520	0	5 150 831	4 132 407	1 105 776	0	5 238 183	87 351
Disaster Management Risk Centre	94 143 936	112 344 311	-1 007 951	205 480 296	20 321 993	24 557 281	-398 245	44 481 030	20 292 741	21 918 593	-189 325	42 022 009	-2 459 021
Emergency Policing Incident Control	151 587 502	58 378 566	-206 425 823	3 540 245	22 622 668	12 181 541	-37 326 545	-2 522 337	19 839 373	12 323 261	-31 945 942	216 692	2 739 029
Events	164 618 285	89 935 069	-11 951 995	242 601 359	24 509 398	19 166 471	-2 010 689	41 665 180	20 833 563	16 588 565	-3 535 533	33 886 594	-7 778 586
Finance: S&S	6 176 876	1 129 994	-7 072 995	233 874	1 513 929	284 051	-1 687 041	110 939	1 516 514	288 282	-1 804 796	0	-110 939
Fire Services	953 866 813	617 405 265	-169 527 430	1 401 744 648	187 399 826	146 116 251	-38 782 939	294 733 137	182 893 947	63 726 104	-3 352 936	243 267 115	-51 466 022
HR Business Partner: S&S	7 786 979	872 101	-8 366 325	292 755	1 735 924	227 848	-1 961 191	2 581	1 736 592	247 938	-1 984 530	0	-2 581
Management: Safety & Security	73 148 429	172 203 455	-239 317 302	6 034 582	5 001 742	39 099 594	-54 176 913	-10 075 577	4 652 817	40 242 530	-44 895 347	0	10 075 577
Metropolitan Police Services	967 183 072	258 249 727	-64 144 975	1 161 287 825	190 146 174	62 466 164	-12 137 818	240 474 521	181 630 900	76 815 601	-16 376 017	242 070 484	1 595 963
Public Emergency Communications Centre	62 894 450	87 828 207	-147 028 033	3 694 623	13 004 701	18 746 774	-33 413 875	-1 662 400	13 029 524	16 359 636	-29 389 160	0	1 662 400
Public Safety	4 133 032 249	880 119 802	-235 994 754	4 777 157 298	934 970 041	188 952 752	-30 970 637	1 092 952 156	935 739 738	216 472 130	-47 489 768	1 104 722 101	11 769 944
Support Services: S&S	34 607 963	8 361 603	-41 659 668	1 309 898	7 111 599	2 055 145	-8 066 583	1 100 162	8 386 974	1 895 333	-6 681 111	1 601 197	501 035
Safety & Security	6 671 107 641	2 290 844 693	-1 132 497 251	7 829 455 083	1 412 481 306	514 861 394	-220 932 476	1 706 410 224	1 394 685 089	467 983 749	-189 644 464	1 673 024 374	-33 385 850
Development Management	403 529 114	123 655 505	0	527 184 619	100 416 652	30 526 430	0	130 943 082	92 617 237	30 204 076	0	122 821 313	-8 121 769
Environmental Management	665 777 303	226 622 955	-160 221	892 240 037	117 195 895	55 300 715	-11 371	172 485 238	113 166 688	49 195 185	-11 528	162 350 344	-10 134 894
Finance: SP & E	16 911 278	5 165 571	-22 707 073	-570 224	3 763 152	1 254 502	-4 915 879	101 762	3 055 145	1 178 475	-4 233 620	0	-101 762
HR Business Partner: SP & E	4 368 662	2 339 346	-7 266 399	-558 391	1 097 145	552 726	-1 739 252	-89 380	904 337	490 552	-1 394 888	0	89 380
Managmnt: Spatial Planning & Environment	25 426 918	105 509 253	-129 592 593	1 343 578	6 209 974	23 709 926	-30 240 417	-320 517	2 061 263	23 367 530	-25 428 794	0	320 517
Project Management Office: SP & E	11 331 392	2 880 755	-13 748 999	463 148	2 847 394	700 901	-3 378 439	169 856	2 864 784	656 204	-3 520 987	0	-169 856
Support Services: SP & E	10 518 902	2 676 275	-12 754 831	440 346	2 630 678	646 118	-3 095 942	180 855	2 432 886	608 305	-3 041 190	0	-180 855
Urban Catalytic Investment	74 540 511	9 232 038	0	83 772 549	21 238 685	2 231 628	0	23 470 314	16 061 654	1 844 465	0	17 906 119	-5 564 194
Urban Planning & Design	144 416 281	39 264 048	0	183 680 329	40 720 805	9 513 377	0	50 234 183	38 026 965	8 882 624	0	46 909 589	-3 324 594
Urban Regeneration	587 146 294	64 763 112	0	651 909 406	133 526 550	14 808 717	0	148 335 267	131 130 272	12 184 784	0	143 315 056	-5 020 210
Spatial Planning & Environment	1 944 026 654	582 108 859	-186 230 115	2 339 905 398	429 646 932	139 245 041	-43 381 314	525 510 659	402 321 231	128 612 200	-37 631 008	493 302 423	-32 208 236
Finance: Transport	23 511 558	3 796 110	-23 984 945	3 322 723	4 672 629	940 178	-5 420 184	192 624	3 137 115	734 124	-3 642 961	228 278	35 654
Management: Urban Mobility	14 311 117	141 489 862	-156 437 832	-636 853	3 124 472	31 918 536	-34 903 226	139 781	2 546 273	33 330 955	-35 877 228	0	-139 782
Public Transport	1 746 722 121	239 524 251	-95 640 127	1 890 606 246	282 463 326	59 856 692	-25 226 791	317 093 227	270 570 517	55 753 713	-23 796 013	302 528 218	-14 565 009
Roads Infrastructure Management	1 975 492 138	462 469 641	0	2 437 961 778	347 817 753	114 078 366	0	461 896 119	306 128 974	108 497 336	0	414 626 310	-47 269 809
Transport Infrastructure Implementation	2 291 225 703	143 668 625	-51 720 795	2 383 173 533	353 307 858	34 137 341	-12 915 613	374 529 586	265 053 294	33 347 558	-13 134 030	285 266 822	-89 262 765
Transport Planning & Network Management	341 787 054	133 216 007	-29 643 832	445 359 128	68 601 024	31 714 377	-7 191 938	93 123 463	72 260 805	32 658 106	-4 970 685	99 948 225	6 824 763
Transport Shared Services	161 113 245	140 366 994	-161 715 903	139 764 336	29 369 699	34 345 593	-38 543 431	25 171 861	42 858 924	34 147 044	-37 756 761	39 249 206	14 077 345
Urban Mobility	6 554 162 936	1 264 531 490	-519 143 535	7 299 550 891	1 089 356 760	306 991 084	-124 201 183	1 272 146 661	962 555 902	298 468 835	-119 177 678	1 141 847 059	-130 299 602
Finance & Capital Implementation	63 578 014	8 978 060	-48 868 729	23 687 345	15 360 478	2 247 323	-11 813 849	5 793 952	10 477 632	3 278 925	-9 750 002	4 006 555	-1 787 397
HR Business Partner: UWM	9 868 457	1 174 238	-10 546 606	496 088	2 202 880	297 697	-2 403 501	97 077	1 385 675	335 528	-1 721 202	0	-97 077
Integrated Planning & Waste Strategy	98 219 915	68 757 764	-142 370 390	24 607 289	19 145 067	16 612 400	-30 842 100	4 915 367	14 389 500	15 507 531	-28 424 363	1 472 668	-3 442 698
Management: Urban Waste Management	31 167 968	74 510 609	-104 113 653	1 564 923	7 144 137	16 672 376	-24 881 669	-1 065 155	5 649 182	17 174 319	-22 823 500	0	1 065 155
Public Empowerment & Development	78 750 366	71 243 200	-103 450 572	46 542 994	12 620 937	17 318 374	-18 127 994	11 811 317	10 412 334	16 829 236	-13 874 742	13 366 827	1 555 510
Support Services: UWM	108 242 308	28 559 023	-130 592 253	6 209 079	24 931 283	7 098 739	-32 385 641	-355 618	24 171 438	3 754 551	-27 925 989	1	355 619
Waste Services	3 849 762 814	2 622 496 150	-881 566 620	5 590 692 344	775 241 515	639 624 017	-216 313 972	1 198 551 560	681 828 268	626 655 936	-204 405 928	1 104 078 277	-94 473 283
Urban Waste Management	4 239 589 842	2 875 719 044	-1 421 508 823	5 693 800 063	856 646 297	699 870 927	-336 768 725	1 219 748 499	748 314 028	683 536 025	-308 925 728	1 122 924 328	-96 824 170
Bulk Services	3 463 597 828	2 414 494 504	-613 046 206	5 265 046 127	675 882 607								