

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: OCTOBER 2025

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: OKTOBER 2025

ISIHLOKO

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

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☒ **Committee name** : Finance

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

☐ Council

4. DISCUSSION

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

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

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

4.2. Policy and Strategy ☐ Yes ☒ No

4.3. Legislative Vetting ☐ Yes ☒ No

4.4. Legal Implications ☒ Yes ☐ No

4.5. Staff Implications ☐ Yes ☒ No

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

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

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

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

4.8. Confidentiality Compliance ☒ Yes

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

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5 RECOMMENDATIONS

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

AANBEVELING

- a) Daar kennis geneem word van die finansiële moniteringsverslag vir die tydperk wat op 31 Oktober 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 eyeDwarha 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

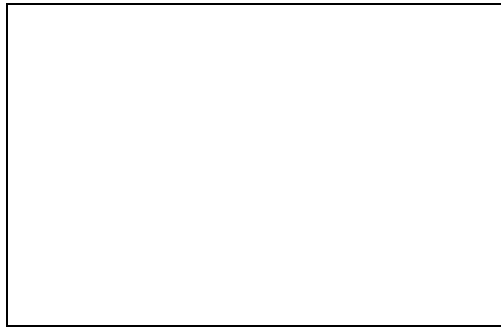
NAME

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.

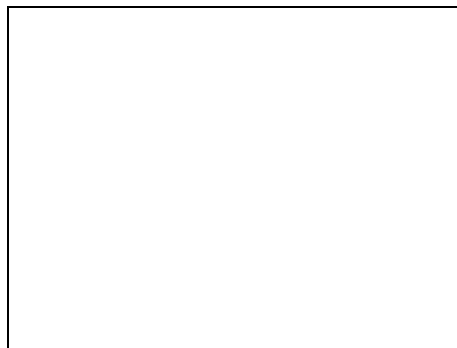
☐ NON-COMPLIANT

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

OCTOBER 2025

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EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 OCTOBER 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 - 41)**

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

- **In Year Budget Statement Tables: City of Cape Town (Page 42 – 48)**

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

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

- **In Year Budget Statement Supporting Tables: City of Cape Town (Page 49 – 96)**

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

- **In Year Budget Statement Tables: Consolidated Tables (Page 98 – 104)**

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 105 – 114)**

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

- **In Year Budget Statement Tables: Entity - Cape Town Stadium (CTS) (Page 115 – 121)**

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

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

Operating Budget	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)	64 797 672	21 976 779	22 461 562	484 784	64 850 322
Total Expenditure (excl. water inventory)	65 342 372	19 452 730	18 519 134	(933 597)	65 166 366
Surplus/(Deficit)	(544 699)	2 524 049	3 942 429	1 418 380	(316 044)

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	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
R'Thousands					
Total Capital Expenditure	13 536 948	3 027 799	2 829 204	(198 595)	12 883 851

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	-	-	2.29:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	1.75	1.55	1.46	2.31
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	-2.86%	3.60%	3.59%	2.53%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	86.87%	55.51%	51.69%	39.88%
Financial Position (R'Thousands)⁷				
Total Assets	99 513 559	110 765 156	112 721 402	102 371 817
Total Liabilities	26 697 052	37 225 107	39 172 384	25 351 035
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	10 576 530	6 340 418	7 622 355	13 565 428

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

- **Current Ratio⁴**

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

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

- **Capital Charges to Operating Expenditure⁵**

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

The year-to-date ratio outcome is 2.53% 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 39.88% 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 R13 565 million as at 31 October 2025. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

DEBTORS

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

Debtors	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	485 916	96 974	1 907 547	2 490 437
Electricity	1 026 900	71 253	772 267	1 870 420
Rates	901 932	102 546	1 308 935	2 313 414
Sewerage	261 313	42 875	726 459	1 030 648
Refuse	114 047	22 348	458 122	594 516

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period November 2024 to October 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	98.30%	99.56%	99.55%	114.37%
Water	92.00%	91.64%	90.66%	93.30%
Sewerage	96.34%	96.36%	94.86%	98.97%
City-Wide Cleaning	0.00%	79.17%	79.17%	97.43%
Refuse	95.92%	95.93%	95.60%	99.89%
Rates	98.24%	97.64%	99.08%	100.71%
Other	95.05%	95.77%	95.89%	102.79%

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

Overall Collection Ratio	
Period	Current year
12 Months	97.94%
6 Months	99.29%
3 Months	100.73%
Monthly	104.50%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 31 October 2025 is 97.94%.

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	21 090 880	6 081 032
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.7%	29.5%	29.5%	25.1%
Total Cost of Overtime (R'Thousands)	1 030 426	1 024 125	1 034 819	297 244

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 85.

STAFF COMPLEMENT

Municipal Employees (numbers)	Staff Establishment as at 1 July 2025	October 2025
Filled posts - Permanent	28 239	29 936
Filled posts - Temporary	2 104	2 008
Vacant posts - Permanent	4 219	3 680
	34 562	35 624

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)	Councillor positions as at 1 July 2025	October 2025
Municipal Councillors	231	231
Municipal Councillors - Vacancies	-	-
	231	231

The City had 3680 vacancies as at 31 October 2025; 4235 positions were filled (1593 internal, 485 external, 598 rehired, 1502 EPWP) with 479 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.

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

Directorate	Staff Establishment 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 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	370	R 328 123 257	5.14%	1	0	1	0	2	0	1	1	369	R 327 890 352	5.42%	The vacancy rate in OCM has increased from 5.14% to 5.42% as at the end of October 2025. During October 2025 the Directorate confirmed 2 appointments with a further 5 appointments anticipated for November to December 2025.
Community Services & Health	5576	R 2 732 804 683	3.95%	9	71	331	209	620	6	9	15	5945	R 2 810 577 368	3.85%	The vacancy rate has slightly decreased from 3.95% at the end of September 2025 to 3.85% at the end of October 2025. This is well below the Corporate target vacancy rate of 10%. The Directorate has currently 521 vacancies of which 292 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.

Directorate	Staff Establishment 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 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	2698	R 1 853 472 307	6.23%	23	7	2	22	54	1	7	8	2701	R 1 860 790 500	6.92%	The Directorate's vacancy rate has shown a slight increase from 6.23% to 6.92%. 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. - Vacancies older than 12 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 five 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 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 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 331 061 112	7.40%	4	0	0	7	11	0	1	1	392	R 332 360 368	4.85%	The Directorate currently has a vacancy rate of 4.85% 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	2794	R 1 552 786 488	5.40%	8	9	0	0	17	1	9	10	2795	R 1 556 027 367	6.19%	Departments have weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S process and to prioritise vacancies nine months or older. Pools of competent candidates for certain designations i.e. workers, maintenance assistants, artisans, foremen and clerks are being generated so that a Notice of Appointment (NoA) can be processed when positions become available [piggyback]. There is a focused approach, where possible, to fill the Directorate's database with ready-to-appoint candidates as vacancies occur. The Directorate has appointed an Assistant Professional Officer to focus solely on the bulk processes in order to reduce the turnaround time of filling vacancies. The bulk of vacancies is caused due to internal appointments, but a focused approach is followed to reduce the number of vacancies.

Table continues on next page.

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

Directorate	Staff Establishment 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 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 1 126 419 670	1.73%	15	0	3	1	19	-1	8	7	1850	R 1 131 720 108	2.00%	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	385	R 406 509 986	4.68%	1	4	0	0	5	1	2	3	386	R 407 501 596	5.44%	The vacancy rate has increased from 4.68% to 5.44%. For the month under review the Directorate confirmed 5 appointments with a further 11 appointments anticipated for November/December 2025.

Table continues on next page.

Directorate	Staff Establishment 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Human Settlements	954	R 551 384 292	4.72%	6	3	3	26	38	2	4	6	955	R 553 980 693	5.97%	The challenges in filling posts include: Recruitment capacity - 2/3 resources operating; limited skills in the 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.

Directorate	Staff Establishment 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Safety & Security	7589	R 3 276 148 850	7.13%	133	7	3	37	180	6	22	28	7598	R 3 278 588 012	6.37%	The Directorate's vacancies amount to 733 with a vacancy rate of 6.37%. 419 positions are in various stages of the R&S processes of which 160 were filled and 121 to be abolished/repurposed. 138 positions in Law Enforcement departments, as part of a Business Improvement process, is being repurposed as part of the Directorate's Single Policing Optimization Project, which is currently underway. The reserved positions are based on the ED Safety and Security directive to only recruit from the students who are undergoing studies at Fire Training Academy and Public Safety Academy. The expected completion date of studies is 31 March 2026. This was communicated to Org Management and will reflect as soon as all appointments are processed. The ED: 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.

Table continues on next page.

Directorate	Staff Establishment 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 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	1109	R 824 825 421	5.14%	11	5	2	7	25	0	1	1	1111	R 829 114 821	6.21%	The Directorate continues to implement a R&S plan - programming prioritised filling of vacancies with predetermined turnaround times and processes to create a pipeline of position-ready candidates per job segment, where appropriate, and advertising of job families – to mitigate the impact of consequential vacancies, optimise the turnaround time, reduce vacancy age profile and enable fast-tracking of filling relevant positions.
Urban Mobility	2088	R 1 061 387 314	4.69%	35	3	0	12	50	2	10	12	2087	R 1 058 828 973	6.71%	The vacancy rate has increased from 4.69% to 6.71%. There is a large number of posts currently in the R&S process at the following stages: HR300s to be initiated - 8 HR300s in process - 8 HR300s with R&S - 52 Advert stage - 14 Shortlisting - 4 Assessment - 15 Reference Checks - 10 Notice of Appointment - 32 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.

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

Directorate	Staff Establishment 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 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	3710	R 1 322 810 145	5.44%	11	52	31	278	372	3	9	12	4103	R 1 406 645 316	15.04%	The vacancy rate increased for the month under review due to the creation of 394 positions within the Cleansing branch for the cleaning of main roads. R&S is at an advanced stage with 298 workers scheduled to start on 1 December 2025. Bulk recruitment for other operational positions is underway with an anticipated fill date of December 2025/January 2026. In addition, R&S for senior positions is also underway with the expected fill date of December 2025/January 2026.

Table continues on next page.

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

Directorate	Staff Establishment 30 September 2025			Staff Movement for period 1 to 31 October 2025								Staff Establishment 31 October 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	5323	R 2 517 111 011	7.10%	41	5	4	21	71	7	6	13	5332	R 2 547 334 219	6.83%	The vacancy rate within the Water and Sanitation department 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	34836	R 17 884 844 537	5.62%	298	166	380	620	1464	28	89	117	35624	R 18 101 359 692	6.78%	

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 and Health	5 043	381	521	292	229	5 945	3.85%
Corporate Services	2 280	226	195	8	187	2 701	6.92%
Economic Growth	348	-	44	25	19	392	4.85%
Energy	2 513	6	276	103	173	2 795	6.19%
Finance	1 760	19	71	34	37	1 850	2.00%
Future Planning and Resilience	345	11	30	9	21	386	5.44%
Human Settlements	827	20	108	51	57	955	5.97%
Office of the City Manager	315	32	22	2	20	369	5.42%
Safety and Security	5 596	1 269	733	249	484	7 598	6.37%
Spatial Planning and Environment	1 002	9	100	31	69	1 111	6.21%
Urban Mobility	1 912	17	158	18	140	2 087	6.71%
Urban Waste management	3 467	-	636	19	617	4 103	15.04%
Water and Sanitation	4 528	18	786	422	364	5 332	6.83%
Total	29 936	2008	3680	1 263	2 417	35 624	6.78%

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	184	170	134	28	4	1	0	521
Corporate Services	37	31	64	53	9	1	0	195
Economic Growth	6	11	16	8	2	1	0	44
Energy	85	52	92	40	6	1	0	276
Finance	21	20	23	7	0	0	0	71
Future Planning & Resilience	0	1	8	18	3	0	0	30
Human Settlements	27	29	25	23	4	0	0	108
Office of the City Manager	4	1	11	3	2	1	0	22
Safety And Security	109	386	205	29	3	1	0	733
Spatial Planning And Environment	17	16	42	20	3	2	0	100
Urban Mobility	64	53	12	24	3	2	0	158
Urban Waste Management	476	88	45	23	2	2	0	636
Water & Sanitation	343	252	138	49	4	0	0	786
Total	1373	1110	815	325	45	12	0	3680

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	293	108	89	31	521	23.0%
Corporate Services	131	38	21	5	195	13.3%
Economic Growth	22	12	8	2	44	22.7%
Energy	132	68	61	15	276	27.5%
Finance	58	12	1	0	71	1.4%
Future Planning & Resilience	28	2	0	0	30	0.0%
Human Settlements	67	17	20	4	108	22.2%
Office of the City Manager	13	4	4	1	22	22.7%
Safety & Security	441	131	129	32	733	22.0%
Spatial Planning & Environment	51	17	19	13	100	32.0%
Urban Mobility	114	30	14	0	158	8.9%
Urban Waste management	501	56	34	45	636	12.4%
Water & Sanitation	382	141	187	76	786	33.5%
Grand Total	2 233	636	587	224	3 680	22.0%

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	21 976 779	22 461 562	484 784	64 850 322
Total Expenditure (excl. water inventory)	65 242 663	65 342 372	19 452 730	18 519 134	(933 597)	65 166 366
Surplus/(Deficit)	(544 699)	(544 699)	2 524 049	3 942 429	1 418 380	(316 044)

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	8 754 449	8 734 550	19 899	0.2%	23 708 618
Service charges - Water	5 776 241	5 776 241	1 739 070	1 769 817	(30 746)	-1.7%	5 776 241
Service charges - Waste Water Management	2 966 006	2 966 006	928 628	916 352	12 276	1.3%	2 966 006
Service charges - Waste management	1 658 640	1 658 640	536 208	552 030	(15 822)	-2.9%	1 658 640
Sale of Goods and Rendering of Services	816 579	816 579	276 291	258 002	18 289	7.1%	818 471
Agency services	302 874	302 874	100 876	100 958	(82)	-0.1%	302 874
Interest	—	—	—	—	—	—	—
Interest earned from Receivables	339 731	339 731	114 778	109 932	4 845	4.4%	339 806
Interest from Current and Non Current Assets	758 522	758 522	456 498	252 608	203 890	80.7%	758 522
Dividends	—	—	—	—	—	—	—
Rental from Fixed Assets	494 307	494 307	182 169	167 443	14 725	8.8%	498 268
Licence and permits	205	205	369	68	300	439.3%	1 082
Special rating levies	494 107	494 107	162 976	160 653	2 323	1.4%	494 107
Operational Revenue	423 376	423 376	138 523	129 860	8 663	6.7%	424 133
Non-Exchange Revenue							
Property rates	13 768 100	13 768 100	4 529 357	4 410 724	118 633	2.7%	13 768 100
Surcharges and Taxes	—	—	—	—	—	—	—
Fines, penalties and forfeits	1 878 556	1 878 556	654 765	435 661	219 104	50.3%	1 878 556
Licence and permits	50 301	50 301	16 733	17 966	(1 233)	-6.9%	48 001
Transfers and subsidies - Operational	7 329 561	7 429 270	2 618 797	2 673 161	(54 365)	-2.0%	7 429 270
Interest	98 675	98 675	39 506	32 892	6 614	20.1%	98 675
Fuel Levy	2 851 776	2 851 776	950 592	950 592	—	—	2 851 776
Operational Revenue	906 078	906 078	255 563	286 842	(31 279)	-10.9%	906 103
Gains on disposal of Assets	70 772	70 772	—	—	—	—	70 772
Other Gains	6 084 343	6 084 343	1 473 975	1 397 790	76 185	5.5%	6 086 643
Total Revenue (excluding capital transfers and contributions)	70 732 307	70 832 016	23 930 122	23 357 902	572 219	2.4%	70 884 665

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 (R30,7 million under)**

The variance reflects mainly on:

- Fixed basic charge Water - Domestic Cluster, due to incorrect assignment of revenue between Domestic Cluster and Domestic Full.
- Water Sales - Bulk Tariff Consumption and Water Sales - Industrial/Commercial, which was lower than initially anticipated.

- Interest from Current and Non Current Assets (R203,9 million over)**

The variance is attributed to 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.

- **Property Rates (118,6 million over)**

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

- **Fines, penalties and forfeits (R219,1 million over)**

The variance reflects mainly on:

- Vehicle Impoundment Fees, due to more than anticipated vehicles being impounded to date.
- Fines – Traffic Fine Accruals, the onboarding of Neighbourhood Safety Officers in the respective wards resulted in more fines being issued than initially anticipated.
- Forfeited retentions and penalties because of penalties charged for poor contractor performance.
- Building Fines, the establishment of the Mayor's Problem Building task team resulted in stricter by-law enforcement and additional buildings being added to the problem buildings list. The latter resulted in an increase in building fines issued to date.

- **Transfers and subsidies – Operational (R54,4 million under)**

The variance reflects mainly on:

- Grants and Subsidies: Provincial (Conditional), within the following directorates:
 - Community Services & Health, due to an outstanding October 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:
 - Greenville Housing Ph4 Top structure, the project phase has been completed and the budget for phase 5 will be reprioritised.
 - Atlantis, Kanonkop Phase 2, Top structure, due to a delay in the vetting of the contract guarantee. The guarantee has since been authenticated, and commitments have been raised.
- Grants and Subsidies: PCDR (Conditional), within the following directorates:
 - Urban Mobility because of the late recovery on IRT Phase 2A staff actuals for October 2025.
 - 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 might not be spent in the current financial year.

- **Operational Revenue (R31,8 million under)**

The variance reflects mainly on Area Cleaning Charges, due to the impact of zero-rated properties being billed at a zero value.

- **Other Gains (R76,2 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.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 49.

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

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	20 893 151	6 018 262	6 345 167	(326 905)	-5.2%	20 609 376
Remuneration of councillors	197 729	197 729	62 770	66 635	(3 865)	-5.8%	197 729
Bulk purchases - electricity	17 755 086	17 755 086	5 491 389	5 546 948	(55 559)	-1.0%	17 755 086
Inventory consumed	7 899 755	7 890 120	1 905 075	1 888 663	16 412	0.9%	7 876 422
Debt impairment	3 217 478	3 217 478	894 024	1 063 850	(169 826)	-16.0%	3 217 429
Depreciation and amortisation	3 974 164	3 974 164	1 288 605	1 324 721	(36 116)	-2.7%	3 974 164
Interest	1 428 206	1 422 254	305 511	465 041	(159 530)	-34.3%	1 427 077
Contracted services	11 100 541	11 166 078	2 418 165	2 581 396	(163 231)	-6.3%	11 154 670
Transfers and subsidies	388 523	404 210	104 363	148 367	(44 004)	-29.7%	404 210
Irrecoverable debts written off	123 202	123 202	193 000	20 302	172 698	850.6%	143 432
Operational costs	3 768 638	3 798 650	1 193 414	1 278 230	(84 816)	-6.6%	3 906 485
Losses on Disposal of Assets	2 500	2 500	107	544	(437)	-80.3%	2 527
Other Losses	532 092	532 092	113 007	103 988	9 019	8.7%	532 102
Total Expenditure	71 277 006	71 376 715	19 987 693	20 833 853	(846 161)	-4.1%	71 200 710

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 (R326,9 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 (R55,6 million under)**

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

- Debt impairment (R169,8 million under)**

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 0.26% (R2,9 million over expenditure).

- **Interest (R159,5 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 (R163,2 million under)**

The variance reflects mainly on the following categories:

- Advisory Services - Research & Advisory, due to the following:
 - Delays in the procurement of various services in respect of the Mayoral Priority Programme; and
 - Misalignment between the period budget and the timing of project milestones achieved.
- Sludge removal, due to mechanical issues experienced with the dredger.
- G&D Contractors Service Building, due to various projects that are behind schedule as a result of the expiration of the construction contract.
- R&M Contracted Services Building, due to delays in processing of invoices.
- R&M Electrical, due to capacity constraints 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 October 2025 invoices by service providers for various wastewater plants.
- G&D Transportation Service People, due to late invoicing for the provision of facility and cash management services in respect of selected Public Transport Facilities, including MyCiTi and PTIs.

- **Transfers and subsidies (R44,0 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.

- **Irrecoverable debts written off (R172,7 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 0.26% (R2,9 million over expenditure).

- **Operational costs (R84,8 million under)**

The variance reflects mainly on:

- R&M Hire of LDV, PVan, Bus, SpcVeh, due to lower than anticipated hiring of fleet for pond cleaning within the Wastewater branch;
- 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 October 2025.
- Vehicle Tracking, due to outstanding invoices which must still be received and vetted before payment can be processed. In addition, fewer new On-board Computer (OBC) units were installed than anticipated.
- Bulk Water: Levy (Berg Water Project), due to the tariff for the 2025/26 financial year being lower than anticipated.
- Water Resource Management Charge DWS, due to 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 69.

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	1 312 876	1 368 895	(56 019)	-4.1%	4 876 200
Vote 2 - Corporate Services	4 123 703	4 123 703	1 268 251	1 282 600	(14 349)	-1.1%	4 123 703
Vote 3 - Economic Growth	760 365	760 365	227 381	273 613	(46 232)	-16.9%	760 365
Vote 4 - Energy	21 757 162	21 757 162	6 531 938	6 683 820	(151 882)	-2.3%	21 649 278
Vote 5 - Finance	4 496 215	4 496 215	1 327 136	1 544 485	(217 349)	-14.1%	4 496 215
Vote 6 - Future Planning & Resilience	595 825	595 825	169 478	171 723	(2 245)	-1.3%	595 825
Vote 7 - Human Settlements	1 705 085	1 796 850	544 188	543 459	729	0.1%	1 796 850
Vote 8 - Office of the City Manager	524 560	524 560	146 043	147 933	(1 890)	-1.3%	524 560
Vote 9 - Safety & Security	6 692 842	6 692 842	1 921 500	1 936 384	(14 885)	-0.8%	6 692 842
Vote 10 - Spatial Planning & Environment	1 926 752	1 926 752	538 002	579 799	(41 797)	-7.2%	1 926 752
Vote 11 - Urban Mobility	4 706 689	4 706 689	1 156 269	1 235 370	(79 102)	-6.4%	4 706 689
Vote 12 - Urban Waste Management	4 100 966	4 100 966	1 054 782	1 082 188	(27 405)	-2.5%	4 100 966
Vote 13 - Water & Sanitation	14 942 522	14 950 465	3 789 855	3 983 584	(193 729)	-4.9%	14 950 465
Total Expenditure by Vote	71 277 006	71 376 715	19 987 698	20 833 853	(846 155)	-4.1%	71 200 710

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 61.

Reasons for over expenditure per vote (directorate)

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

- **Human Settlements (R729 thousand over)**

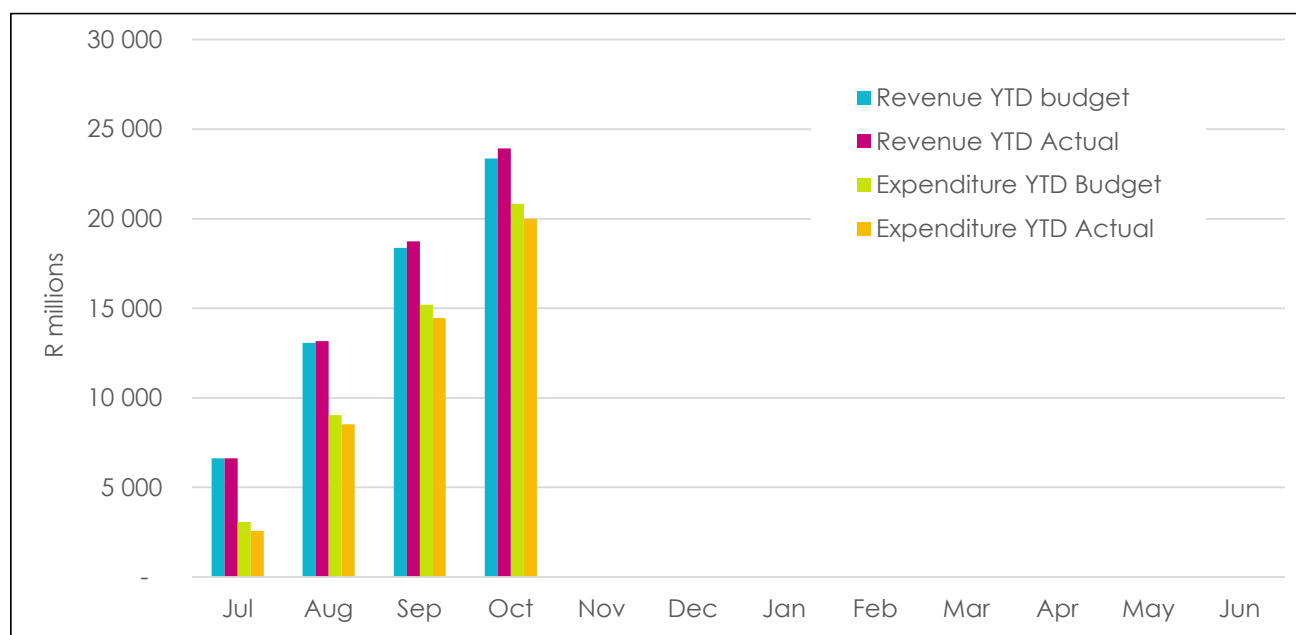
Over expenditure mainly reflects on:

- Security Services: Municipal Facilities (over), due to higher demand for security services within areas where informal settlement projects are being implemented.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 61.

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	2 829 204	3 027 799	(198 595)	-6.6%	12 883 851
Funded by:							
National Government	3 735 882	3 735 882	790 622	899 440	(108 817)	-12.1%	3 701 377
Provincial Government	6 657	6 657	4 394	5 275	(881)	-16.7%	6 536
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	23 233	20 574	2 659	12.9%	108 207
Transfers recognised - capital	3 855 190	3 864 159	818 249	925 289	(107 040)	-11.6%	3 816 121
Borrowing	5 000 000	5 000 000	801 950	936 705	(134 755)	-14.4%	4 827 602
Internally generated funds	4 007 449	4 672 789	1 209 005	1 165 805	43 200	3.7%	4 240 129
Total Capital Funding	12 862 639	13 536 948	2 829 204	3 027 799	(198 595)	-6.6%	12 883 851

The summary statement of capital budget performance indicates actual capital expenditure of R2 829 million or 20.90% of the current budget.

The year-to-date spend of R2 829 million represents 20.79% (R2 011 million) on internally-funded projects and 21.18% (R818 million) on externally-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	84 438	83 557	881	1.1%	302 714
Vote 2 - Corporate Services	420 495	498 476	510 065	150 301	167 263	(16 962)	-10.1%	494 536
Vote 3 - Economic Growth	94 372	111 099	141 641	12 535	38 061	(25 526)	-67.1%	140 941
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	430 587	402 795	27 792	6.9%	1 319 365
Vote 5 - Finance	75 738	123 163	125 012	15 407	14 181	1 226	8.6%	121 636
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	2 973	3 135	(161)	-5.1%	6 326
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	361 066	379 720	(18 654)	-4.9%	1 439 841
Vote 8 - Office of the City Manager	6 015	8 675	8 799	659	5 543	(4 883)	-88.1%	16 127
Vote 9 - Safety & Security	466 205	344 830	345 566	137 546	61 187	76 359	124.8%	345 495
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	114 420	121 461	(7 041)	-5.8%	447 299
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	586 082	695 156	(109 073)	-15.7%	2 978 731
Vote 12 - Urban Waste Management	384 643	438 953	450 047	155 060	141 753	13 307	9.4%	427 288
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	778 129	913 989	(135 859)	-14.9%	4 843 551
Total Capital Expenditure	9 351 390	12 862 639	13 536 948	2 829 204	3 027 799	(198 595)	-6.6%	12 883 851

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

- **Safety & Security Directorate (R76,4 million over)**

The positive variance reflects mainly on the Vehicles: Additional T&D FY26 project, 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 (R109 million under)**

The negative variance reflects predominantly on the following projects within the IRT Phase 2A programme:

- 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 and 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.

In addition, outstanding invoices together with invoices being vetted for payment, contributed to the negative variance on the following projects:

- IRT Ph2A:W1-Roadwy-Imam Haron/Chichester;
- Rd Rehab:Bishop Lavis;
- IRT: Control Centre; and
- IRT Ph2A: Nolungile PTI Precinct.

90% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R135,9 million under)**

- Outstanding invoices and invoices being vetted for payment on the Cape Flats Aquifer Recharge and Wildevoelvllei Wastewater Treatment Works (WWTW) Dewatering projects.
- Milnerton Sewer Rehabilitation Project, which is behind schedule due to external interface dependencies (geo-technical conditions).
- The Philippi Collector Sewer Project, which is behind scheduled due to clarification required from the preferred bidder.
- The Replace Sewer Network Project, due to a delay in awarding one of the tenders as a result of company registration amendments.
- Upgrade of Sewer Pump Station, which is behind schedule as one of the tenders had to be re-advertised.

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

Detailed explanations and remedial action on variances on the capital budget (Adjusted Budget vs YearTD actual) can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 73.

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

- **Urban Mobility (R332 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:

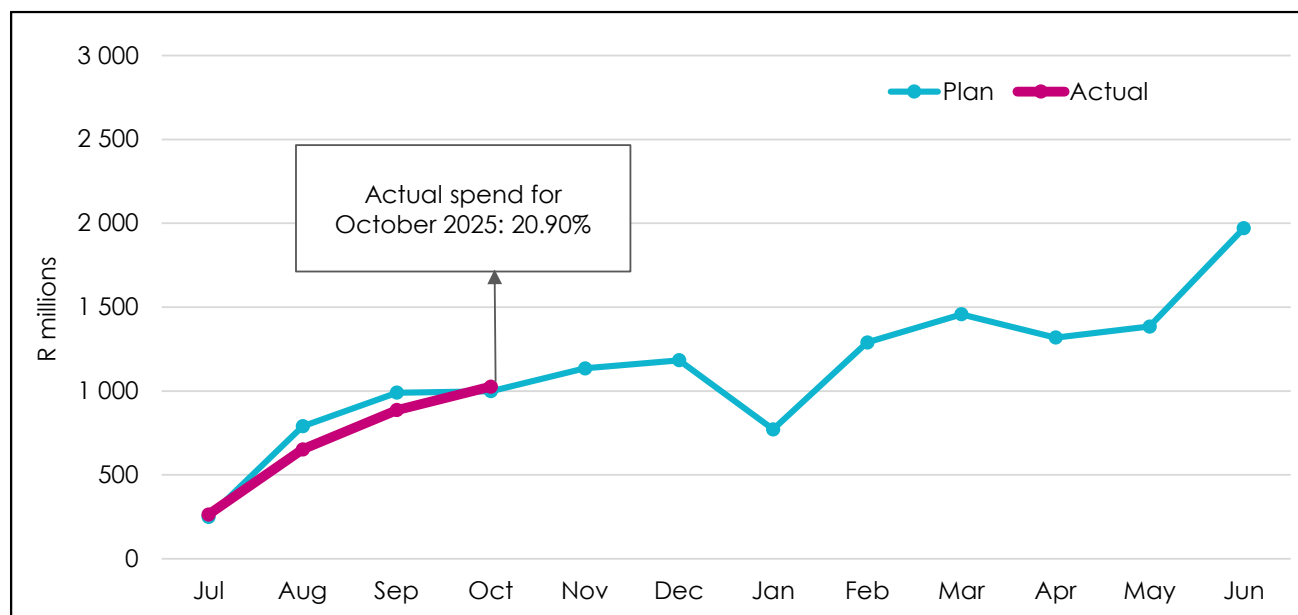
- IRT Phase 2A: Nyanga PTI Precinct
- IRT Phase 2A: Nolungile PTI Precinct
- IRT Phase 2A: Station Construction: Wynberg-Khayelitsha

- **Water & Sanitation (R234 million)**

The variance is mainly due to the soft-lock of contingencies on contracts.

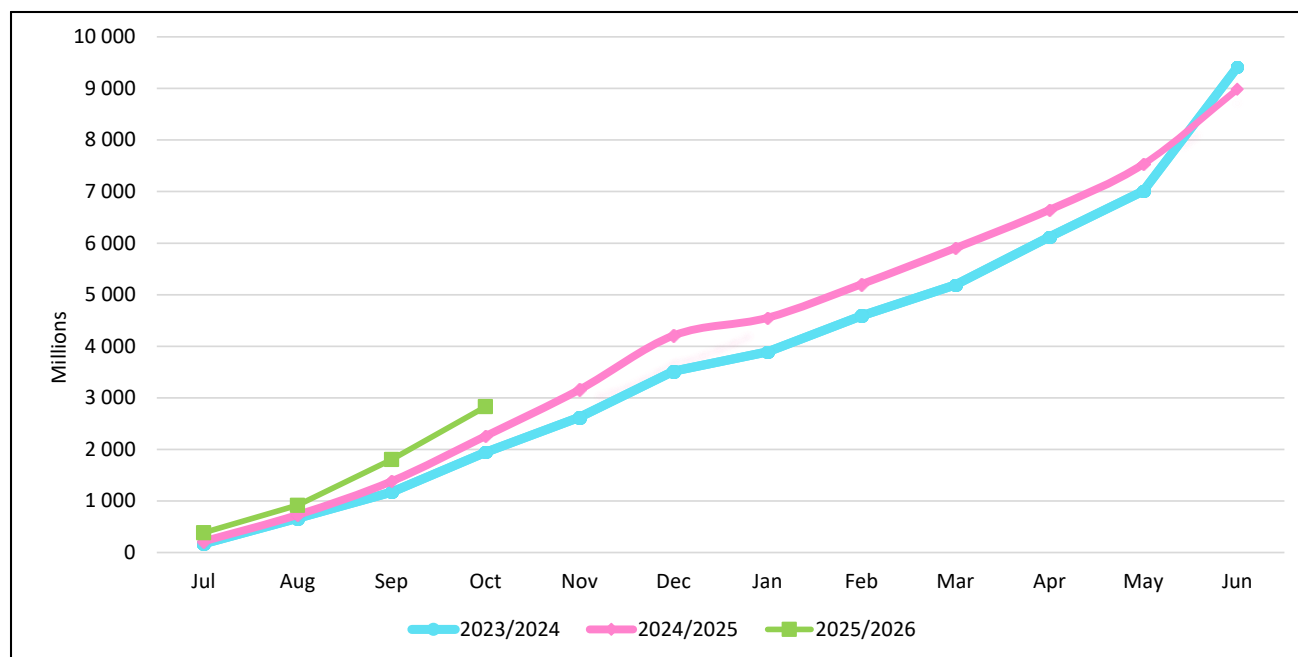
Monthly capital expenditure

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	2 106 532 224	409 059 845	334 825 463	-74 234 382	1 838 810 554	Some orders were placed for work to be completed at the PTI. The construction tender was awarded in July 2025 and orders placed. The contractor is on site and work has commenced, but the construction invoice was lower than originally anticipated. A portion of the budget will not be spent in the current financial year due to initial delays experienced, which resulted in lost construction days. The unspent portion will be reprioritised to other projects within the directorate, if required. The budget and cash flows will be amended in the January 2026 adjustments budget.
Potsdam WWTW - Extension	854 348 905	134 725 000	198 630 147	63 905 147	834 348 905	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	20 962 746	35 274 798	14 312 052	416 958 190	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.
Replace & Upgrade Sewer Network	347 177 128	75 274 185	59 512 766	-15 761 419	347 177 128	The detailed design phase is currently in progress. The project manager is following up on outstanding invoices for October 2025, which are still outstanding.
Plant & Vehicles: Replacement	338 955 561	114 558 127	128 947 482	14 389 355	338 955 561	The majority of orders have been placed and certain items have been delivered ahead of schedule due to stock availability. Additional orders will be placed in November 2025, once the Contract Price Adjustment (CPA) is finalised.
Cape Flats Aquifer Recharge	313 489 370	117 489 370	21 096 767	-96 392 603	286 489 370	The construction contractor has been appointed with design work progressing as planned. A portion of the uncommitted funds has been allocated for CPA. Invoices for work done in October 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	12 952 859	12 562 803	-390 056	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.
Cape Flats Rehabilitation	282 857 731	25 895 976	28 462 917	2 566 941	269 374 392	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.
Replace & Upgrade Water Network	246 407 432	43 700 000	33 491 414	-10 208 586	240 290 781	Commitments are in place until May 2026, 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 October 2025. The balance of funds represents contingencies, which is currently soft-locked against the project.
System Equipment Replacement	219 713 174	93 508 748	121 242 056	27 733 308	219 713 174	The project is ahead of schedule due to good contractor performance.
Fleet & Plant: Replacement	203 706 289	95 961 507	91 160 002	-4 801 505	203 706 289	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 project manager is actively engaging with the service provider to accelerate delivery schedules. The delivery of remaining orders is scheduled for the end of November 2025 onwards.
Land Acquisition (Housing)	183 681 785	58 797 421	70 925 600	12 128 179	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.

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

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	43 803 886	19 556 137	-24 247 749	167 014 675	Construction is currently underway. The project manager is following up on outstanding invoices for the period under review. In addition Tender 130Q/2023/24, which is utilised for the construction and refurbishment of various sand traps, screening facilities and associated mechanical and electrical wastewater infrastructure, has to be re-advertised. Therefore, the unspent budget allocation will be re-prioritised to other priority projects.
Wesfleur Aeration & Blower Replacement	153 000 000	43 000 000	27 973 963	-15 026 037	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	17 939 400	29 730 463	11 791 063	143 797 981	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.
Wildevolei WWTW- Upgrade dewatering	147 924 256	24 850 000	5 473 864	-19 376 136	144 924 256	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.
Paardevelei 132/66 kV stepdown	138 671 081	23 671 081	42 627 417	18 956 336	138 671 081	The project is ahead of schedule due to good contractor performance.
Philippi Collector Sewer	134 393 088	19 500 000	431 455	-19 068 545	121 133 931	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. Therefore, funding is available to be reprioritised to other priority projects within the directorate.

Table continues on next page.

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

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Bulk Water Infrastructure Replacement	130 000 000	4 750 000	16 169 042	11 419 042	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.
Muizenberg Beach Front Upgrade	115 480 600	28 468 641	28 779 181	310 540	105 883 394	All orders for work planned have been placed. Invoices for work done in October 2025 have been processed. Awaiting a revised proposal after which the available budget will be committed in November 2025. The balance of funds represents contingencies, which is soft-locked against the project.
Sir Lowry's Pass River Upgrade	108 590 706	29 500 000	50 889 888	21 389 888	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.
Gordon's Bay Sewer Rising Main	104 604 641	33 807 227	24 201 030	-9 606 197	84 203 068	The project is behind schedule due to inclement weather conditions, hard rock excavation at the pump station and a congestive pipeline route with an excessive number of existing services. The negative variance is due to the slower construction progress. Mitigation strategies are being assessed. The balance of funds represents contingencies, which is currently soft-locked against the project.
Bulk Retic Sewers in Milnerton Rehab	104 064 862	46 000 000	18 483 815	-27 516 185	72 701 801	The project is behind schedule due inclement weather and hard rock excavation. Furthermore, current expenditure is impacted by contractual claims that needs to be considered. The balance of funds represents contingencies, which is currently soft-locked against the project.
Asset Upgrade - Routine Prog - Central	103 265 000	21 949 850	28 526 294	6 576 444	109 265 000	The project is ahead of schedule due to good contractor performance resulting in some works being brought forward from the 2026/27 financial year. The budget and cash flows will be amended in the January 2026 adjustments budget.
Metering Replacement	100 500 000	31 304 000	33 407 999	2 103 999	100 500 000	The programme is ahead of schedule as more meters than initially anticipated were replaced for the year-to-date.
	7 545 176 322	1 571 429 869	1 462 382 763	-109 047 106	7 008 128 948	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R13 565 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	22 577 847	21 484 158
Total Commitments	10 515 728	9 718 047
Unspent Conditional Grants	2 201 468	2 054 678
Housing Development	305 768	308 315
MTAB	27 551	27 691
Trust Funds	1 236	1 244
Insurance reserves	431 336	429 171
CRR / Revenue	7 548 369	6 896 948
Other contractual commitments	-	-
Uncommitted Funds	12 062 119	11 766 111
Closing Cash and Investment Balance	22 577 847	21 484 158
Non Current Investments	378 323	378 271
Current Investments	7 540 407	7 540 459
Cash and Cash Equivalents as per Cash flow statement (Table C7)	14 659 117	13 565 428

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 48.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 80.

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 88.

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	2 577 834	2 634 188	(56 353)	-2.1%	7 429 270
Total capital expenditure of Transfers and Grants	3 855 190	3 864 159	795 016	904 715	(109 699)	-12.1%	3 707 914
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	11 184 751	11 293 430	3 372 851	3 538 903	(166 052)	-4.7%	11 137 184

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 83.

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	37 561	3	—	—	6	—	—	—	37 570

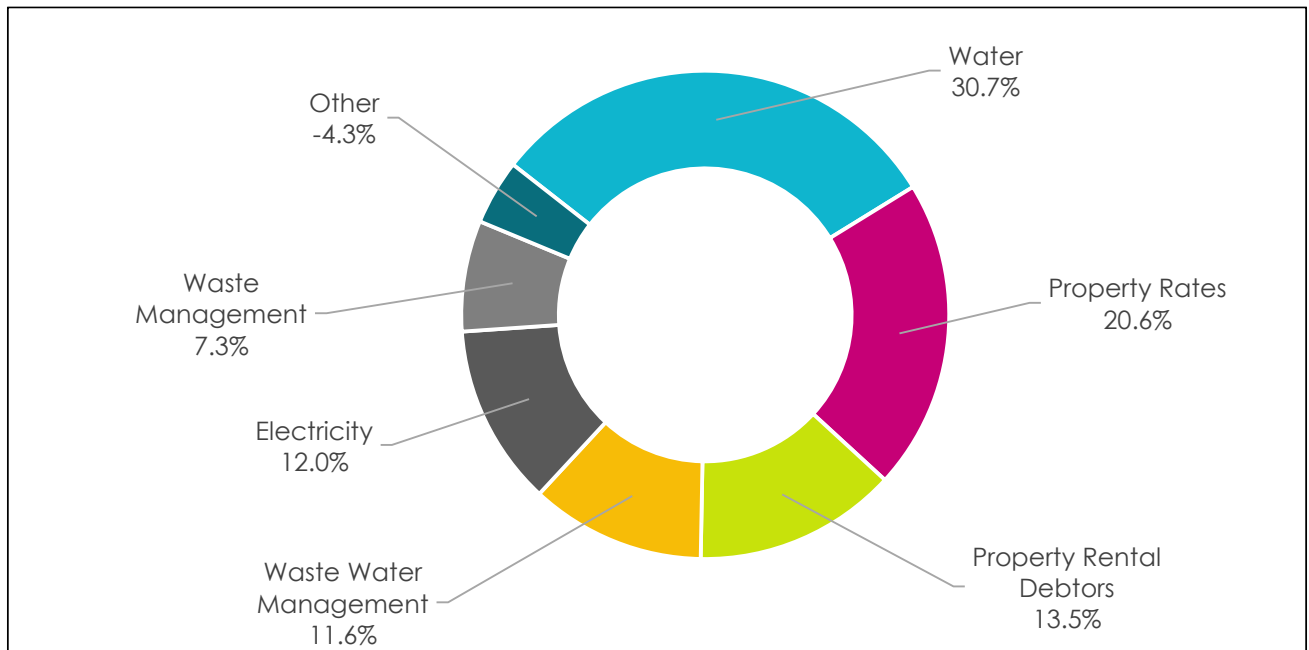
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to a correction and late submission of invoices.

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

DEBTORS**Debtors Age Analysis**

Description	Budget Year 2025/26								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	2 897 529	33.7%	119 714	1.4%	94 968	1.1%	5 495 691	63.8%	8 607 901
2024/25 - totals only	2 759 982	28.3%	299 935	3.1%	(16 094)	-0.2%	6 696 886	68.8%	9 740 709
Movement	137 547		(180 221)		111 062		(1 201 195)		(1 132 808)
% Increase/(Decrease) year on year		5.0%		-60.1%		-690.1%		-17.9%	-11.63%

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 383 913.17	R0.00	R378 403.22	R4 387 790.18	R0.00	R0.00	R0.00	-R2 898 000.00	R46 515 719.77	The company is in business rescue effective 29 January 2025. A payment of R3 972 185.60 was received on 31 October 2025. Debt Management submitted a request for a legal opinion to Legal Services. Feedback was requested from Legal Services on 11 November 2025.
Basfour 2295 (Pty) Ltd	R43 292 442.02	-R156 525.78	R0.00	R2 451 036.91	R740 010.25	R0.00	R0.00	R0.00	R40 257 920.64	The company is in business rescue effective 29 January 2025. A payment of R2 982 448.38 was received on 31 October 2025. Debt Management submitted a request for a legal opinion to Legal Services. Feedback was requested from Legal Services on 11 November 2025.
Beadica 281 CC	R40 226 458.68	R752 775.35	R618 388.20	R449 229.37	R36 720.35	R9 683 450.59	R917 605.41	R9 855 386.95	R17 912 902.46	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. Awaiting Section 116 implementation to declare the debtor insolvent.
Get Metal Properties (Pty) Ltd	R37 447 993.96	R1 494 260.02	R422 864.68	R12 073 895.86	R4 226 610.47	R0.00	R11 318 489.33	R7 485 218.70	R426 654.90	An instalment plan of R200 000.00 is currently in place. The company reported a fire accident at the premises which reduced operations by approximately 90% as their average consumption bill was approximately R6 million. The current account reduced drastically to around R300 000 per month. The company employs more than 250 staff in Atlantis and decided to keep their premises open to prevent retrenchments. Last payment of R586 506.41 was received on 3 October 2025. Client confirmed that payment will be made on 11 November 2025.

Table continues on next page.

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

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Myriad Trust	R 14 990 494.61	R 3 250 884.37	R 0.00	R 2 209 867.12	R 1 345 617.82	R 189.80	R 1 407 998.74	R 4 438 827.53	R 2 337 109.23	A 3-month instalment plan of R500 000.00 is currently in place. The last payment of R 2 849 639.30 was received on 31 October 2025.
Parker Food Prop Proprietary Limited	R 14 925 618.41	R 369 506.14	R 122 891.55	R 0.00	R 0.00	R 0.00	R 14 433 220.72	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 the Legal department on 7 July 2025. A summons in the amount of R14,433,220.72 has been issued and was served to the debtor by the sheriff on 3 October 2025. Legal action will continue. An application for a default judgment was made on 21 October 2025, awaiting the outcome.
Transnet Ltd	R 11 826 663.28	R 3 699 836.05	R 2 878 254.54	R 2 111 178.02	R 3 137 394.67	R 0.00	R 0.00	R 0.00	R 0.00	A payment of R2 810 778.17 was received on 12 September 2025. A disconnection warning letter was issued on 10 November 2025. Awaiting Transnet to provide confirmation in writing to offset the credit of R5 million on this account. A meeting with Transnet is scheduled for 12 November 2025 to discuss the account.
Northern Value Share Block Pty Ltd	R 11 714 443.81	R 499 856.25	R 228 775.32	R 272 947.86	R 156 199.06	R 156 183.02	R 123 281.17	R 1 140 125.71	R 9 137 075.42	A proposal for a full and final settlement offer was received, but it was reverted to the client for an increased offer.
Bentifor (Pty) Ltd	R 9 978 214.55	R 460 646.08	R 242 745.23	R 223 040.46	R 104 646.39	R 120 502.63	R 108 982.19	R 1 069 309.49	R 7 648 342.08	There is a water query on the account. Awaiting confirmation from the client since 5 November 2025 whether the new installation will be a combined fire and domestic supply.
Vaxobuzz Proprietary Limited	R 6 536 827.52	R 962 954.72	R 0.00	R 198.30	R 198.30	R 0.00	R 98 916.35	R 1 082 414.18	R 4 392 145.67	A full and final settlement offer was discussed with the client. A follow-up email was sent to the client on 11 November 2025.
TOTAL	R 239 323 070.01	R 11 334 193.20	R 4 892 322.74	R 24 179 184.08	R 9 747 397.31	R 9 960 326.04	R 28 408 493.91	R 22 173 282.56	R 128 627 870.17	

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security Deposit	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 48 607 913.17	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 48 383 913.17
Basfour 2295 (Pty) Ltd	R 0.00	R 4 128 262.85	R 3 462 649.46	R 0.00	R 27 345 392.28	R 8 503 835.87	R 0.00	R 8 827.34	-R 156 525.78	R 43 292 442.02
Beadica 281 CC	R 40 213 578.29	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 880.39	R 40 226 458.68
Get Metal Properties (Pty) Ltd	R 37 447 993.96	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 37 447 993.96
Myriad Trust	R 14 990 494.61	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 14 990 494.61
Parker Food Prop Proprietary Limited	R 14 924 786.92	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 831.49	R 14 925 618.41
Transnet Ltd	R 0.00	R 6 361 089.89	R 5 465 573.39	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 11 826 663.28
Northern Value Share Block Pty Ltd	R 0.00	R 874 498.04	R 636 953.17	R 0.00	R 10 153 722.99	R 0.00	R 0.00	R 0.00	R 49 269.61	R 11 714 443.81
Bentifor (Pty) Ltd	R 0.00	R 3 044 476.42	R 5 429 694.58	R 0.00	R 1 255 646.72	R 248 396.83	R 0.00	R 0.00	R 0.00	R 9 978 214.55
Vaxobuzz Proprietary Limited	R 2 370 069.32	R 614 457.83	R 261 384.08	R 192 537.94	R 3 056 727.26	R 35 657.95	R 0.00	R 0.00	R 5 993.14	R 6 536 827.52

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 333 582.64	R157 829.58	R81 166.17	R118 160.66	R1 541.07	R1 694.15	R921.78	R8 278.51	R9 963 990.72	A 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	R9 214 061.16	R544 159.03	R257 378.90	R271 724.25	R170 609.78	R183 922.72	R163 893.33	R1 142 063.99	R6 480 309.16	A 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 624 494.41	R270 566.53	R152 741.00	R142 552.20	R47 565.34	R66 289.13	R53 525.02	R347 764.30	R7 543 490.89	A 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 472 776.77	R1 381 258.45	R0.00	R0.00	R408 525.77	R431 031.02	R368 650.65	R2 500 419.06	R1 382 891.82	There is a water dispute pending. An arrangement is in place, expiring on 31 December 2025. The last payment amounting to R75 000.00 was received on 30 October 2025. The customer confirmed that all electricity billing and payments made are reflected accurately on the reconciliation. Water and Sanitation to provide an estimation of back billing consumption to guide a full and final settlement discussion in November 2025.
Mitchells Plain Foundation	R6 306 872.47	R441 472.88	R237 636.41	R333 083.79	R136 442.41	R150 917.58	R151 573.04	R875 585.22	R3 980 161.14	Additional documents were submitted for a special incentive. The client is however disputing consumption of water and electricity. Both services have been requested to conclude the site inspections in November 2025.

Table continues on next page.

City of Cape Town: FMR - Annexure A (October 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 659 370.31	R922 847.61	R398 233.29	R439 225.82	R373 901.45	R345 624.83	R345 737.02	R2 083 205.22	R750 595.07	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. Disconnection to be effected in November 2025.
Cape Town City Mission	R5 213 605.76	R258 985.81	R135 676.45	R2 192 584.82	R386.40	R0.00	R0.00	R1 189.16	R2 624 783.12	The client confirmed that a solar system will be installed, whereafter the reduction of the October 2025 electricity bill will be reviewed to conclude the debt write-off and payment arrangement in November 2025.
The Business Zone 1898 CC	R5 171 871.18	R333 871.23	R107 493.15	R89 795.61	R118 372.50	R119 369.64	R125 624.34	R745 718.78	R3 531 625.93	Water service was disconnected, however, consumption continues. The Water and Sanitation Directorate will investigate tampering in November 2025. The attorney advised that the client is untraceable.
Constantia Ridge Estates Pty Ltd	R4 441 672.77	R74 444.55	R56 456.48	R65 534.65	R39 426.44	R41 596.00	R44 376.68	R244 744.12	R3 875 093.85	A summons was issued in April 2025 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. The debtor's plea was demanded in September 2025.
Monkey Valley Share Block Ltd	R3 882 633.77	R160 033.11	R101 649.58	R92 994.43	R61 014.44	R64 445.12	R66 741.37	R460 756.77	R2 874 998.95	The interdict application was not granted. Monkey Valley to pay cost of the application and proceedings. Account to be handed over for collection of the outstanding debt.
TOTAL	R65 320 941.24	R4 545 468.78	R1 528 431.43	R3 745 656.23	R1 357 785.60	R1 404 890.19	R1 321 043.23	R8 409 725.13	R43 007 940.65	

Top 10 Residential debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	Security Deposit	Other	Sundries	TOTAL
Church Methodist	R 0.00	R 10 189 482.95	R 141 298.68	R 0.00	R 0.00	R 0.00	R 2 801.01	R 0.00	R 10 333 582.64
Conference of The Methodist Church of Southern Africa	R 0.00	R 4 417 206.66	R 3 701 188.79	R 18 113.42	R 1 007 661.63	R 0.00	R 0.00	R 69 890.66	R 9 214 061.16
Church Methodist	R 0.00	R 8 458 810.54	R 164 925.23	R 0.00	R 0.00	R 0.00	R 758.64	R 0.00	R 8 624 494.41
St Johns 1 Body Corporate	R 4 098 002.76	R 1 073 770.19	R 1 193 159.12	R 107 844.70	R 0.00	R 0.00	R 0.00	R 0.00	R 6 472 776.77
Mitchells Plain Foundation	R 3 202 111.70	R 1 176 567.66	R 710 906.26	R 283 165.80	R 934 121.05	R 0.00	R 0.00	R 0.00	R 6 306 872.47
Broad Road Medicentre Body Corporate	R 4 024 106.83	R 821 768.37	R 597 604.72	R 215 890.39	R 0.00	R 0.00	R 0.00	R 0.00	R 5 659 370.31
Cape Town City Mission	R 1 923 550.97	R 1 076 299.09	R 684 567.03	R 192 368.48	R 518 750.22	R 0.00	R 817 414.75	R 655.22	R 5 213 605.76
The Business Zone 1898 CC	R 0.00	R 1 709 525.49	R 1 357 652.57	R 440 549.28	R 1 644 870.16	R 0.00	R 18 631.60	R 642.08	R 5 171 871.18
Constantia Ridge Estates Pty Ltd	R 0.00	R 0.00	R 0.00	R 0.00	R 1 568 417.06	R 0.00	R 2 873 255.71	R 0.00	R 4 441 672.77
Monkey Valley Share Block Ltd	R 0.00	R 2 399 297.65	R 87 244.35	R 18 746.67	R 1 377 148.42	R 0.00	R 196.68	R 0.00	R 3 882 633.77

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	4 529 357	4 410 724	118 633	2.7%	13 768 100
Service charges	31 863 259	34 064 443	34 064 443	11 958 355	11 972 748	(14 393)	-0.1%	34 109 505
Investment revenue	1 559 083	758 522	758 522	456 498	252 608	203 890	80.7%	758 522
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 618 797	2 673 161	(54 365)	-2.0%	7 429 270
Other own revenue	13 818 333	14 811 680	14 811 680	4 367 115	4 048 660	318 455	7.9%	14 819 267
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	70 832 016	23 930 122	23 357 902	572 219	2.4%	70 884 665
Employee costs	18 529 593	20 889 090	20 893 151	6 018 262	6 345 167	(326 905)	-5.2%	20 609 376
Remuneration of Councillors	185 833	197 729	197 729	62 770	66 635	(3 865)	-5.8%	197 729
Depreciation and amortisation	3 788 203	3 974 164	3 974 164	1 288 605	1 324 721	(36 116)	-2.7%	3 974 164
Interest	847 499	1 428 206	1 422 254	305 511	465 041	(159 530)	-34.3%	1 427 077
Inventory consumed and bulk purchases	23 410 110	25 654 842	25 645 206	7 396 464	7 435 611	(39 147)	-0.5%	25 631 508
Transfers and subsidies	373 494	388 523	404 210	104 363	148 367	(44 004)	-29.7%	404 210
Other expenditure	16 933 571	18 744 452	18 840 000	4 811 718	5 048 311	(236 593)	-4.7%	18 956 644
Total Expenditure	64 068 302	71 277 006	71 376 715	19 987 693	20 833 853	(846 161)	-4.1%	71 200 710
Surplus/(Deficit)	2 922 054	(544 699)	(544 699)	3 942 429	2 524 049	1 418 380	56.2%	(316 044)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	818 213	950 574	(132 360)	-13.9%	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	4 760 859	3 474 622	1 286 237	37.0%	3 548 115
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 760 859	3 474 622	1 286 237	37.0%	3 548 115
<u>Capital expenditure & funds sources</u>								
Capital expenditure	9 351 390	12 862 639	13 536 948	2 829 204	3 027 799	(198 595)	-6.6%	12 883 851
Capital transfers recognised	2 541 359	3 855 190	3 864 159	818 249	925 289	(107 040)	-11.6%	3 816 121
Borrowing	5 854 382	5 000 000	5 000 000	801 950	936 705	(134 755)	-14.4%	4 827 602
Internally generated funds	955 649	4 007 449	4 672 789	1 209 005	1 165 805	43 200	3.7%	4 240 129
Total sources of capital funds	9 351 390	12 862 639	13 536 948	2 829 204	3 027 799	(198 595)	-6.6%	12 883 851
<u>Financial position</u>								
Total current assets	23 663 772	25 618 987	26 900 924	21 846 684				26 900 924
Total non current assets	75 849 787	85 146 169	85 820 478	80 525 134				85 820 478
Total current liabilities	13 557 517	16 508 768	18 456 044	9 437 450				18 456 044
Total non current liabilities	13 139 535	20 716 339	20 716 339	15 913 585				20 716 339
Community wealth/Equity	72 816 507	73 540 049	73 549 018	77 020 782				73 549 018
<u>Cash flows</u>								
Net cash from (used) operating	10 268 540	6 775 094	6 782 972	3 551 994	1 705 399	(1 846 595)	-108.3%	6 782 972
Net cash from (used) investing	(7 737 017)	(12 945 536)	(13 619 845)	(3 163 082)	(3 215 134)	(52 052)	1.6%	(13 619 845)
Net cash from (used) financing	757 432	3 882 699	3 882 699	2 599 986	2 599 986	(0)	—	3 882 699
Cash/cash equivalents at the month/year end	10 576 530	6 340 418	7 622 355	13 565 428	11 666 781	(1 898 647)	-16.3%	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 R thousands	2024/25	Budget Year 2025/26						
	Provisional	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	21 108 953	20 909 478	20 909 478	7 223 626	6 866 171	357 455	5.2%	20 873 704
Executive and council	1 551	393	393	179	131	48	36.4%	393
Finance and administration	21 107 407	20 909 081	20 909 081	7 223 430	6 866 039	357 391	5.2%	20 873 307
Internal audit	(5)	4	4	17	1	16	1299.9%	4
Community and public safety	4 733 583	4 736 777	4 828 542	1 520 701	1 371 078	149 623	10.9%	4 881 788
Community and social services	116 238	142 377	142 377	62 956	54 196	8 760	16.2%	143 326
Sport and recreation	84 346	66 264	66 264	18 669	17 583	1 087	6.2%	66 467
Public safety	2 492 605	2 344 266	2 344 266	794 345	577 341	217 005	37.6%	2 344 266
Housing	1 636 011	1 732 928	1 824 694	528 619	593 946	(65 327)	-11.0%	1 873 391
Health	404 383	450 941	450 941	116 110	128 011	(11 901)	-9.3%	454 338
Economic and environmental services	3 068 851	4 279 566	4 288 536	1 026 638	1 130 589	(103 951)	-9.2%	4 278 536
Planning and development	682 164	740 131	740 131	251 635	255 766	(4 131)	-1.6%	740 131
Road transport	2 326 957	3 479 674	3 488 644	761 945	863 918	(101 973)	-11.8%	3 478 644
Environmental protection	59 731	59 761	59 761	13 058	10 905	2 153	19.7%	59 761
Trading services	40 692 307	44 660 289	44 668 233	14 975 803	14 940 175	35 628	0.2%	44 713 410
Energy sources	23 213 504	24 327 273	24 327 273	9 007 804	8 984 731	23 073	0.3%	24 372 450
Water management	11 459 260	12 582 605	12 582 605	3 484 216	3 444 615	39 601	1.1%	12 582 605
Waste water management	3 896 855	4 438 859	4 446 803	1 426 023	1 405 547	20 476	1.5%	4 446 803
Waste management	2 122 688	3 311 553	3 311 553	1 057 760	1 105 283	(47 523)	-4.3%	3 311 552
Other	83	1 387	1 387	1 784	463	1 321	285.3%	1 387
Total Revenue - Functional	69 603 776	74 587 497	74 696 175	24 748 552	24 308 476	440 076	1.8%	74 748 824
Expenditure - Functional								
Governance and administration	10 459 664	3 255 812	3 283 156	1 310 153	820 411	489 742	59.7%	3 225 826
Executive and council	574 706	133 192	133 068	25 042	36 917	(11 875)	-32.2%	133 523
Finance and administration	9 820 356	3 119 756	3 147 223	1 285 119	782 461	502 658	64.2%	3 089 445
Internal audit	64 602	2 864	2 864	(8)	1 033	(1 041)	-100.8%	2 858
Community and public safety	11 131 952	15 569 877	15 632 560	4 340 332	4 613 501	(273 169)	-5.9%	15 341 344
Community and social services	1 180 490	1 853 305	1 856 920	530 591	558 039	(27 448)	-4.9%	1 849 065
Sport and recreation	1 739 448	2 460 335	2 459 072	689 585	729 689	(40 104)	-5.5%	2 445 015
Public safety	4 715 741	6 736 213	6 707 438	1 768 104	1 864 467	(96 364)	-5.2%	6 451 714
Housing	1 910 760	2 609 915	2 699 022	797 541	864 297	(66 756)	-7.7%	2 708 073
Health	1 585 513	1 910 108	1 910 108	554 511	597 009	(42 498)	-7.1%	1 887 477
Economic and environmental services	6 847 287	8 166 494	8 168 427	2 296 838	2 484 966	(188 127)	-7.6%	8 450 317
Planning and development	1 772 352	2 246 064	2 246 490	646 716	698 631	(51 916)	-7.4%	2 228 602
Road transport	4 718 761	5 379 680	5 381 613	1 494 585	1 617 235	(122 650)	-7.6%	5 643 344
Environmental protection	356 174	540 749	540 323	155 538	169 099	(13 561)	-8.0%	578 371
Trading services	35 498 979	44 043 437	44 051 187	11 995 089	12 833 615	(838 526)	-6.5%	43 941 736
Energy sources	21 471 119	23 965 586	23 965 386	7 209 609	7 386 623	(177 013)	-2.4%	23 862 347
Water management	9 186 556	10 863 512	10 867 913	2 775 605	2 847 783	(72 178)	-2.5%	10 865 720
Waste water management	3 924 979	6 054 187	6 057 736	1 467 074	1 794 221	(327 147)	-18.2%	6 054 881
Waste management	916 325	3 160 152	3 160 152	542 801	804 989	(262 188)	-32.6%	3 158 789
Other	130 420	241 386	241 386	45 280	81 361	(36 080)	-44.3%	241 486
Total Expenditure - Functional	64 068 302	71 277 006	71 376 715	19 987 693	20 833 853	(846 161)	-4.1%	71 200 710
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 760 859	3 474 622	1 286 237	37.0%	3 548 115

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	317 583	316 259	1 323	0.4%	999 226
Vote 2 - Corporate Services	110 467	99 480	99 480	29 241	27 665	1 576	5.7%	99 480
Vote 3 - Economic Growth	543 626	367 264	367 264	116 125	111 360	4 765	4.3%	367 264
Vote 4 - Energy	23 003 585	24 085 011	24 085 011	8 906 829	8 883 774	23 055	0.3%	24 130 188
Vote 5 - Finance	20 070 032	20 156 511	20 156 511	6 986 995	6 666 577	320 417	4.8%	20 156 511
Vote 6 - Future Planning & Resilience	83 533	65 915	65 915	18 006	14 538	3 468	23.9%	65 915
Vote 7 - Human Settlements	1 654 231	1 771 568	1 863 334	535 712	594 344	(58 632)	-9.9%	1 873 334
Vote 8 - Office of the City Manager	1 246	957	957	629	90	539	599.9%	957
Vote 9 - Safety & Security	2 540 700	2 396 509	2 396 509	824 883	605 088	219 794	36.3%	2 396 509
Vote 10 - Spatial Planning & Environment	715 805	746 195	746 195	252 586	250 628	1 958	0.8%	746 195
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 520 549	783 478	866 969	(83 491)	-9.6%	3 510 549
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 323 144	1 061 116	1 108 427	(47 311)	-4.3%	3 323 144
Vote 13 - Water & Sanitation	15 367 562	17 071 610	17 079 554	4 915 370	4 862 757	52 613	1.1%	17 079 554
Total Revenue by Vote	69 603 776	74 587 497	74 696 175	24 748 553	24 308 476	440 077	1.8%	74 748 824
Expenditure by Vote								
Vote 1 - Community Services & Health	4 499 930	4 944 321	4 944 321	1 312 876	1 368 895	(56 019)	-4.1%	4 876 200
Vote 2 - Corporate Services	3 864 363	4 123 703	4 123 703	1 268 251	1 282 600	(14 349)	-1.1%	4 123 703
Vote 3 - Economic Growth	672 720	760 365	760 365	227 381	273 613	(46 232)	-16.9%	760 365
Vote 4 - Energy	19 635 188	21 757 162	21 757 162	6 531 938	6 683 820	(151 882)	-2.3%	21 649 278
Vote 5 - Finance	3 871 516	4 496 215	4 496 215	1 327 136	1 544 485	(217 349)	-14.1%	4 496 215
Vote 6 - Future Planning & Resilience	570 006	595 825	595 825	169 478	171 723	(2 245)	-1.3%	595 825
Vote 7 - Human Settlements	1 670 179	1 705 085	1 796 850	544 188	543 459	729	0.1%	1 796 850
Vote 8 - Office of the City Manager	524 964	524 560	524 560	146 043	147 933	(1 890)	-1.3%	524 560
Vote 9 - Safety & Security	5 836 592	6 692 842	6 692 842	1 921 500	1 936 384	(14 885)	-0.8%	6 692 842
Vote 10 - Spatial Planning & Environment	1 608 420	1 926 752	1 926 752	538 002	579 799	(41 797)	-7.2%	1 926 752
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 706 689	1 156 269	1 235 370	(79 102)	-6.4%	4 706 689
Vote 12 - Urban Waste Management	3 750 562	4 100 966	4 100 966	1 054 782	1 082 188	(27 405)	-2.5%	4 100 966
Vote 13 - Water & Sanitation	13 190 995	14 942 522	14 950 465	3 789 855	3 983 584	(193 729)	-4.9%	14 950 465
Total Expenditure by Vote	64 068 302	71 277 006	71 376 715	19 987 698	20 833 853	(846 155)	-4.1%	71 200 710
Surplus/ (Deficit) for the year	5 535 474	3 310 490	3 319 460	4 760 855	3 474 622	1 286 232	37.0%	3 548 115

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	8 754 449	8 734 550	19 899	0.2%	23 708 618
Service charges - Water	5 167 722	5 776 241	5 776 241	1 739 070	1 769 817	(30 746)	-1.7%	5 776 241
Service charges - Waste Water Management	2 623 012	2 966 006	2 966 006	928 628	916 352	12 276	1.3%	2 966 006
Service charges - Waste management	1 474 838	1 658 640	1 658 640	536 208	552 030	(15 822)	-2.9%	1 658 640
Sale of Goods and Rendering of Services	752 490	816 579	816 579	276 291	258 002	18 289	7.1%	818 471
Agency services	288 826	302 874	302 874	100 876	100 958	(82)	-0.1%	302 874
Interest	—	—	—	—	—	—	—	—
Interest earned from Receivables	362 159	339 731	339 731	114 778	109 932	4 845	4.4%	339 806
Interest from Current and Non Current Assets	1 559 083	758 522	758 522	456 498	252 608	203 890	80.7%	758 522
Dividends	3 270	—	—	—	—	—	—	—
Rent on Land	—	—	—	—	—	—	—	—
Rental from Fixed Assets	535 280	494 307	494 307	182 169	167 443	14 725	8.8%	498 268
Licence and permits	1 452	205	205	369	68	300	439.3%	1 082
Special rating levies	—	494 107	494 107	162 976	160 653	2 323	1.4%	494 107
Operational Revenue	539 210	423 376	423 376	138 523	129 860	8 663	6.7%	424 133
Non-Exchange Revenue								
Property rates	12 791 912	13 768 100	13 768 100	4 529 357	4 410 724	118 633	2.7%	13 768 100
Surcharges and Taxes	431 181	—	—	—	—	—	—	—
Fines, penalties and forfeits	2 010 667	1 878 556	1 878 556	654 765	435 661	219 104	50.3%	1 878 556
Licence and permits	46 471	50 301	50 301	16 733	17 966	(1 233)	-6.9%	48 001
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 618 797	2 673 161	(54 365)	-2.0%	7 429 270
Interest	145 735	98 675	98 675	39 506	32 892	6 614	20.1%	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	255 563	286 842	(31 279)	-10.9%	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	1 473 975	1 397 790	76 185	5.5%	6 086 643
Discontinued Operations	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	70 832 016	23 930 122	23 357 902	572 219	2.4%	70 884 665
Expenditure By Type								
Employee related costs	18 529 593	20 889 090	20 893 151	6 018 262	6 345 167	(326 905)	-5.2%	20 609 376
Remuneration of councillors	185 833	197 729	197 729	62 770	66 635	(3 865)	-5.8%	197 729
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	5 491 389	5 546 948	(55 559)	-1.0%	17 755 086
Inventory consumed	7 077 050	7 899 755	7 890 120	1 905 075	1 888 663	16 412	0.9%	7 876 422
Debt impairment	(935 100)	3 217 478	3 217 478	894 024	1 063 850	(169 826)	-16.0%	3 217 429
Depreciation and amortisation	3 788 203	3 974 164	3 974 164	1 288 605	1 324 721	(36 116)	-2.7%	3 974 164
Interest	847 499	1 428 206	1 422 254	305 511	465 041	(159 530)	-34.3%	1 427 077
Contracted services	9 963 588	11 100 541	11 166 078	2 418 165	2 581 396	(163 231)	-6.3%	11 154 670
Transfers and subsidies	373 494	388 523	404 210	104 363	148 367	(44 004)	-29.7%	404 210
Irrecoverable debts written off	3 996 428	123 202	123 202	193 000	20 302	172 698	850.6%	143 432
Operational costs	3 504 247	3 768 638	3 798 650	1 193 414	1 278 230	(84 816)	-6.6%	3 906 485
Losses on Disposal of Assets	40 757	2 500	2 500	107	544	(437)	-80.3%	2 527
Other Losses	363 650	532 092	532 092	113 007	103 988	9 019	8.7%	532 102
Total Expenditure	64 068 302	71 277 006	71 376 715	19 987 693	20 833 853	(846 161)	-4.1%	71 200 710
Surplus/(Deficit)	2 922 054	(544 699)	(544 699)	3 942 429	2 524 049	1 418 380	56.2%	(316 044)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	818 213	950 574	(132 360)	-13.9%	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	4 760 859	3 474 622			3 548 115
Income Tax	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	5 535 474	3 310 490	3 319 460	4 760 859	3 474 622			3 548 115
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	4 760 859	3 474 622			3 548 115
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	4 760 859	3 474 622			3 548 115

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	84 438	83 557	881	1.1%	302 714
Vote 2 - Corporate Services	420 495	498 476	510 065	150 301	167 263	(16 962)	-10.1%	494 536
Vote 3 - Economic Growth	94 372	111 099	141 641	12 535	38 061	(25 526)	-67.1%	140 941
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	430 587	402 795	27 792	6.9%	1 319 365
Vote 5 - Finance	75 738	123 163	125 012	15 407	14 181	1 226	8.6%	121 636
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	2 973	3 135	(161)	-5.1%	6 326
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	361 066	379 720	(18 654)	-4.9%	1 439 841
Vote 8 - Office of the City Manager	6 015	8 675	8 799	659	5 543	(4 883)	-88.1%	16 127
Vote 9 - Safety & Security	466 205	344 830	345 566	137 546	61 187	76 359	124.8%	345 495
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	114 420	121 461	(7 041)	-5.8%	447 299
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	586 082	695 156	(109 073)	-15.7%	2 978 731
Vote 12 - Urban Waste Management	384 643	438 953	450 047	155 060	141 753	13 307	9.4%	427 288
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	778 129	913 989	(135 859)	-14.9%	4 843 551
Total Capital Expenditure	9 351 390	12 862 639	13 536 948	2 829 204	3 027 799	(198 595)	-6.6%	12 883 851
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 341 411	406 597	419 775	(13 178)	-3.1%	1 342 487
Executive and council	1 718	27 948	30 556	412	831	(419)	-50.4%	30 506
Finance and administration	1 153 545	1 310 672	1 310 765	406 177	418 854	(12 676)	-3.0%	1 311 974
Internal audit	82	90	90	7	90	(83)	-92.1%	7
Community and public safety	1 638 433	1 864 454	2 012 045	555 533	493 289	62 244	12.6%	2 069 372
Community and social services	90 140	138 247	140 571	47 890	33 582	14 308	42.6%	127 785
Sport and recreation	220 737	235 626	241 818	26 584	33 854	(7 270)	-21.5%	232 402
Public safety	357 903	231 780	234 987	117 412	32 060	85 352	266.2%	234 987
Housing	932 296	1 202 911	1 334 658	355 040	373 610	(18 569)	-5.0%	1 416 624
Health	37 356	55 890	60 011	8 606	20 183	(11 577)	-57.4%	57 572
Economic and environmental services	1 893 042	3 604 890	3 916 773	683 572	843 418	(159 847)	-19.0%	3 478 509
Planning and development	161 485	280 769	323 845	30 103	60 355	(30 252)	-50.1%	254 993
Road transport	1 549 436	3 013 970	3 268 463	560 959	692 133	(131 174)	-19.0%	2 929 445
Environmental protection	182 121	310 151	324 466	92 510	90 930	1 580	1.7%	294 071
Trading services	4 663 470	6 052 141	6 264 200	1 182 775	1 268 849	(86 074)	-6.8%	5 990 965
Energy sources	1 075 730	1 228 075	1 302 330	421 334	384 411	36 923	9.6%	1 291 970
Water management	938 295	1 478 230	1 533 675	193 805	305 474	(111 668)	-36.6%	1 485 699
Waste water management	2 488 246	3 258 361	3 332 648	544 481	557 010	(12 529)	-2.2%	3 137 505
Waste management	161 199	87 476	95 547	23 155	21 955	1 200	5.5%	75 791
Other	1 100	2 445	2 519	728	2 468	(1 740)	-70.5%	2 519
Total Capital Expenditure - Functional Classification	9 351 390	12 862 639	13 536 948	2 829 204	3 027 799	(198 595)	-6.6%	12 883 851
Funded by:								
National Government	2 466 508	3 735 882	3 735 882	790 622	899 440	(108 817)	-12.1%	3 701 377
Provincial Government	14 200	6 657	6 657	4 394	5 275	(881)	-16.7%	6 536
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	23 233	20 574	2 659	12.9%	108 207
Transfers recognised - capital	2 541 359	3 855 190	3 864 159	818 249	925 289	(107 040)	-11.6%	3 816 121
Borrowing	5 854 382	5 000 000	5 000 000	801 950	936 705	(134 755)	-14.4%	4 827 602
Internally generated funds	955 649	4 007 449	4 672 789	1 209 005	1 165 805	43 200	3.7%	4 240 129
Total Capital Funding	9 351 390	12 862 639	13 536 948	2 829 204	3 027 799	(198 595)	-6.6%	12 883 851

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	13 521 364	14 588 642
Trade and other receivables from exchange transactions	5 181 046	4 274 283	4 274 283	4 964 579	4 274 283
Receivables from non-exchange transactions	3 135 644	6 313 491	6 313 491	2 783 575	6 313 491
Current portion of non-current receivables	64	60	60	64	60
Inventory	510 200	527 450	527 450	573 768	527 450
VAT	589 606	1 196 998	1 196 998	3 335	1 196 998
Other current assets	–	–	–	–	–
Total current assets	23 663 772	25 618 987	26 900 924	21 846 684	26 900 924
Non current assets					
Investments	4 248 048	2 517 807	2 517 808	7 382 820	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	71 617 942	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	34	14
Other non-current assets	–	–	–	–	–
Total non current assets	75 849 787	85 146 169	85 820 478	80 525 134	85 820 478
TOTAL ASSETS	99 513 559	110 765 156	112 721 402	102 371 817	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	647 362	499 971
Trade and other payables from exchange transactions	8 669 836	11 386 511	13 333 785	3 532 677	13 333 785
Trade and other payables from non-exchange transactions	1 141 121	833 187	833 187	2 054 678	833 187
Provision	1 918 135	1 981 571	1 981 573	1 902 538	1 981 573
VAT	506 791	461 413	461 413	538 617	461 413
Other current liabilities	–	–	–	–	–
Total current liabilities	13 557 517	16 508 768	18 456 044	9 437 450	18 456 044
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	13 459 944	9 303 904	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	15 913 585	20 716 339
TOTAL LIABILITIES	26 697 052	37 225 107	39 172 384	25 351 035	39 172 384
NET ASSETS	72 816 507	73 540 049	73 549 018	77 020 782	73 549 018
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated surplus/(deficit)	67 566 495	68 264 566	68 494 978	72 083 518	68 494 978
Reserves and funds	5 250 013	5 275 483	5 054 041	4 937 264	5 054 041
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	72 816 507	73 540 049	73 549 018	77 020 782	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	5 072 822	4 825 959	246 863	5.1%	13 662 239
Service charges	31 081 542	33 879 903	33 879 903	11 802 594	12 036 890	(234 296)	-1.9%	33 879 903
Other revenue	5 689 825	5 167 880	5 167 880	2 868 959	1 723 752	1 145 207	66.4%	5 167 880
Transfers and Subsidies - Operational	6 885 080	7 329 561	7 429 270	3 168 296	2 788 832	379 464	13.6%	7 429 270
Transfers and Subsidies - Capital	3 073 968	3 855 190	3 864 159	1 097 325	957 695	139 630	14.6%	3 864 159
Interest	1 657 394	758 522	758 522	521 073	326 194	194 879	59.7%	758 522
Dividends	3 270	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(50 964 018)	(56 122 085)	(56 218 783)	(20 846 939)	(20 724 656)	122 283	-0.6%	(56 218 783)
Interest	(825 799)	(1 367 594)	(1 367 594)	(131 029)	(131 029)	0	0.0%	(1 367 594)
Transfers and Subsidies	(9 440)	(388 523)	(392 626)	(1 106)	(98 237)	(97 131)	98.9%	(392 626)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 268 540	6 775 094	6 782 972	3 551 994	1 705 399	(1 846 595)	-108.3%	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)	(3 163 082)	(3 215 134)	(52 052)	1.6%	(13 536 948)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 737 017)	(12 945 536)	(13 619 845)	(3 163 082)	(3 215 134)	(52 052)	1.6%	(13 619 845)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	0	–	–	–	–
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	0	–	–	–	22 041
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 139 343)	(200 014)	(200 014)	–	–	(1 139 343)
NET CASH FROM/(USED) FINANCING ACTIVITIES	757 432	3 882 699	3 882 699	2 599 986	2 599 986	–	–	3 882 699
NET INCREASE/ (DECREASE) IN CASH HELD	3 288 955	(2 287 744)	(2 954 175)	2 988 897	1 090 251			(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	13 565 428	11 666 781			7 622 355

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Exchange Revenue				
Service charges - Electricity	19 899	0.2%	Immaterial variance.	-
Service charges - Water	(30 746)	-1.7%	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), due to 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. Water Sales - Domestic Full (over), due to incorrect assignment of Water Sales - Domestic Cluster also settling to this revenue item.	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 Water - Domestic Full and Domestic Cluster will be processed during the next reporting period.
Service charges - Waste Water Management	12 276	1.3%	Immaterial variance.	-
Service charges - Waste management	(15 822)	-2.9%	Immaterial variance.	-
Sale of Goods and Rendering of Services	18 289	7.1%	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	(82)	-0.1%	Immaterial variance.	-
Interest	-	-	-	-
Interest earned from Receivables	4 845	4.4%	Immaterial variance.	-
Interest from Current and Non Current Assets	203 890	80.7%	The variance is attributed to 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.	No immediate corrective action required.
Rental from Fixed Assets	14 725	8.8%	Immaterial variance.	-
Licence and permits	300	439.3%	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.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Special rating levies	2 323	1.4%	Immaterial variance.	-
Operational Revenue	8 663	6.7%	Immaterial variance.	-
Non-Exchange Revenue				
Property rates	118 633	2.7%	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	219 104	50.3%	The variance reflects mainly on the following: 1. Vehicle Impoundment Fees, due to more than anticipated vehicles being impounded to date. 2. Fines – Traffic Fine Accruals, the onboarding of Neighbourhood Safety Officers in the respective wards resulted in more fines being issued than initially anticipated. 3. Forfeited retentions and penalties because of penalties charged for poor contractor performance. 4. Building Fines, the establishment of the Mayor's Problem Building task team resulted in stricter by-law enforcement and additional buildings being added to the problem buildings list. The latter resulted in an increase in building fines issued to date.	The revenue budget will be amended in the January 2026 adjustments budget.
Licence and permits	(1 233)	-6.9%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Transfers and subsidies - Operational	(54 365)	-2.0%	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, due to late invoicing by the service provider for the provision of facility and cash management services in respect of selected Public Transport Facilities, including MyCiTi and PTIs; b) Corporate Services, due to a misalignment between the period budget and the anticipated cash outflows for the ISDG Project; and c) Economic Growth, due to a misalignment between the period budget and actuals. The next tranche payment for the CBD Regeneration Programme is in November 2025. The delay in contract renewals resulted in less than planned stipends paid to EPWP workers for the period under review. 2. Grants and Subsidies: Provincial (Conditional) (under), within the following directorates: a) Community Services & Health, due to an outstanding October 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) Greenville Housing Ph4 Top structure, the project phase has been completed and the budget for phase 5 will be reprioritised. ii) Atlantis, Kanonkop Phase 2, Top structure, due to a delay in the vetting of the contract guarantee. The guarantee has since been authenticated, and commitments have been raised. 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 October 2025. 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 might not be spent in the current financial year.	Period budget provisions to be reviewed. Grants and Subsidies - National (Conditional) Economic Growth: The department is actively busy with more EPWP recruitments. Period budgets to be reviewed. The TPA for LEAP has been signed and recoveries will commence in the next reporting period. Grants and Subsidies: Provincial (Conditional), Human Settlements: A virement is in process to reprioritise a portion of the available funds to other priority projects within the directorate. A further portion of the available funds will be reprioritised in the January 2026 adjustments budget. 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.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>				
Interest	6 614	20.1%	The variance is due to interest on arrear Property Rates being higher than estimated to date.	No immediate corrective action required.
Operational Revenue	(31 279)	-10.9%	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 the impact of zero-rated properties being billed at a zero value.	The budget for Area Cleaning Charges will be reduced and the Indigent Relief: Area Cleaning Charges will be increased in the January 2026 adjustments budget.
Gains on disposal of Assets	–	-	Immaterial variance.	-
Other Gains	76 185	5.5%	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), due to delays in adjustments linked to concessionary loans planned to be taken up in May 2026.	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	1 323	0.4%	Immaterial variance.	-
Vote 2 - Corporate Services	1 576	5.7%	Immaterial variance.	-
Vote 3 - Economic Growth	4 765	4.3%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 4 - Energy	23 055	0.3%	The variance is a combination of over-/under-recovery on the following categories: 1. Service Charges - Electricity (over), 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. 3. Revenue: Capital: PCDR (over), more applications for new and upgraded supplies were received for the period under review.	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 and Revenue Capital PCDR: No immediate corrective action required.
Vote 5 - Finance	320 417	4.8%	The variance is a combination of over-/under-recovery against the following categories: 1. Interest Received: Short Term and Call fixed deposits (over), because of higher cash and investment balances, and more favourable interest rates offered in the market than anticipated. 2. 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. 3. Interest on Arrear Property Rates (over), being more than estimated to date. 4. Fair Value Adjustments - Non-Exchange transactions (under), because of delays in adjustments linked to concessionary loans planned to be taken up in May 2026.	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.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 6 - Future Planning & Resilience	3 468	23.9%	The over-recovery reflects mainly on the following categories: 1. Administrative fees, due to the over-recovery for wayleave admin fees; and 2. Grants and Subsidies: National (Conditional), where operating projects funded from the Urban Development Finance Grant (UDFG) and the Urban Settlements Development Grant (USDG), are ahead of schedule.	Period budget provisions to be reviewed.
Vote 7 - Human Settlements	(58 632)	-9.9%	The variance is a combination of over-/under-recovery on the following categories: 1. Rental from Fixed Assets: Indigent relief & Subsidies/Rebates (over), which is demand driven and dependent on the eligibility of applicants, making it difficult to plan accurately on a monthly basis. The net impact is a reduction in revenue; 2. Grants and Subsidies Provincial (Conditional) (under), the variance is mainly on the following projects: a) Greenville Housing Ph4 Top structure, the project phase has been completed, and the budget for phase 5 will be reprioritised. b) Atlantis, Kanonkop Phase 2, Top structure, where there was a delay in the vetting of the contract guarantee. The guarantee has since been authenticated, and commitments have been raised. 3. Revenue Capital: GGR – National (under), mainly as a result of the following: a) Area Central - Services (electricity), due to outstanding invoices for the month under review; b) Informal Settlement Upgrade: Mfuleni Ext 1, where the project is currently at detailed design stage, which is taking longer than anticipated, resulting in the project timelines being reviewed. c) Blueberry Hill Housing Project, where the Instruction to Perform Works (IPW) is taking longer than anticipated. Construction has since commenced, however the invoice for October 2025 is still outstanding.	Budget will be reprioritised to other priority projects in the mid-year budget and performance assessment process. Cash flows to be amended. Grants and Subsidies: Provincial (Conditional), and Revenue Capital: GGR – National: a) A virement is in process to reprioritise a portion of the available funds to other priority projects within the directorate. A further portion of the available funds will be reprioritised in the January 2026 adjustments budget. b) The PM is following up on the outstanding invoice, which will be processed in November 2025.
Vote 8 - Office of the City Manager	539	599.9%	The variance is due to an increase in the demand for access to information, and recoveries for legal fees and appeals during the period under review.	Period plan provision to be reviewed and adjusted in the January 2026 adjustments budget.

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	219 794	36.3%	The variance is a combination of over-/under-recovery on the following categories: 1. Fines, penalties and forfeits (over), due to the following: a) Building Fines, the establishment of the Mayor's Problem Building task team resulted in stricter by-law enforcement and additional buildings being added to the problem buildings list. The latter resulted in an increase in building fines issued to date; b) Fines – Traffic Fine Accruals, the onboarding of Neighbourhood Safety Officers in the respective wards resulted in more fines being issued than initially anticipated. 2. Sales of Goods and Rendering of Services (over), on Hire of Municipal Staff, due to an increased demand for traffic resources on the IRT Phase 2 Project by Urban Mobility. The additional need for traffic enforcement on roads under construction has resulted in the over-performance. 3. Interest received from Receivables (over), due to higher than planned interest accumulation raised on problem building accruals within the By-Law Enforcement environment where members of the public do not pay fines. 4. Agency Services (under), due to the reconciliation for the month under review being done in the following month, costs to be actualised in November 2025. 5. Transfers and Subsidies (under), due to initial delays with the signing of the business plan and Transfer Payment Agreement (TPA) for the Law Enforcement Advancement Plan (LEAP) Project.	The Finance Manager (FM) is monitoring the situation.
Vote 10 - Spatial Planning & Environment	1 958	0.8%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 11 - Urban Mobility	(83 491)	-9.6%	The variance is a combination of over-/under-recovery against the following categories: 1. Sale of Goods and Rendering of Services (over), mainly on: a) Bus fares – Transit Products, due to MyCiTi fare revenue being higher than anticipated as a result of higher demand; b) Parking Fees, due to increased revenue as a new Parking tender has been implemented. Additional areas for parking fees are now included in the new tender. 2. Interest earned from Current & Non-Current Assets (under), mainly on Interest Received - Allocation to Donors, due to the late recovery of non-permanent staff salary actuals processed against the grant. 3. 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. 4. Transfers & Subsidies - Operational (under), due to a combination of over-/under-recovery on the following: a) Grants and Subsidies: National (Conditional) (under), due to late invoicing for the provision of facility and cash management services in respect of selected Public Transport Facilities, including MyCiTi and PTIs; b) Grants and Subsidies: Provincial (Conditional) (over), due to the misalignment of actuals and period budget projections; and c) Grants and Subsidies: PCDR (Conditional) (under), due to the late recovery of non-permanent staff salary actuals processed against the grant. 5. Other Gains (over), mainly on Gains on Foreign Exchange, due to forex gains on the ORIO grant funds received. 6. Transfers & subsidies - Capital Monetary (under), mainly on: a) Capital GGR - National, due to implementation delays as a result of poor contractor performance, internal and external dependencies particularly regarding electricity connection points, cable relocations, and fibre installations; and b) Capital PCDR, because of implementation delays due to the relocation of informal dwellings and traders.	Transfers & subsidies - Capital Monetary, Capital GGR - National: Weekly progress meetings are held with the contractor to identify and resolve potential delays. Ongoing engagement with all stakeholders (internally and externally) will remain to achieve deliverables and ultimate project success. Furthermore, the Eskom connection delay has been resolved. Budget reprioritisation of funding and cash flow alignment will be amended in the January 2026 adjustments budget. Transfers & subsidies - Capital Monetary, Capital PCDR: Due to the delays experienced, a portion of the work will be rephased to the 2026/27 financial year. Budget and cash flows will be amended in the January 2026 adjustments budget.

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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 12 - Urban Waste Management	(47 311)	-4.3%	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-recovery mainly on: a) Indigent Relief: Area Cleaning Charges (over), where more than anticipated customers qualified for indigent relief to date; and b) Area Cleaning Charges (under), due to the impact of zero-rated properties that are billed at a zero value.	The budget for Area Cleaning Charges will be reduced and the Indigent Relief: Area Cleaning Charges will be increased in the January 2026 adjustments budget.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 13 - Water & Sanitation	52 613	1.1%	The variance reflects against the following categories: 1. Service Charges (under), a combination of over-/under-recovery mainly on: a) Water Revenue (under), 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; b) Waste Water Management (over), due to a combination of over-/under-recovery mainly on Fixed basic charge Sewerage - Domestic Full (under), as the fixed charges were slightly lower than anticipated and, Sewerage Sales Volumetric - Domestic Full (over), as the volumetric usage was slightly higher than anticipated. 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. 4. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: PCDR (Conditional), experienced delays and changes in the implementation of several grant-funded projects as a result of the following: 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. 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 (over), mainly on Capital GGR - National, due to expediting of grant-funded expenditure on Macassar Wastewater treatment works extension as well as Cape Flats Sewer Rehabilitation.	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 in the next reporting period. The Directorate is currently investigating the reasons for the reversals processed on treated effluent sales. 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
<u>Expenditure by Vote</u> Vote 1 - Community Services & Health	(56 019)	-4.1%	The variance reflects mainly on the following categories: 1. Employee related costs (under), mainly on Salaries and Wages, Pension Scheme Employer Contribution and Medical Aid Employer Contributions, due to the turnaround time in filling vacancies; 2. Inventory Consumed (under), mainly on G&D Vaccines, due to outstanding invoices from service providers. 3. 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. 4. Contracted Services (over), mainly against Security Services: Municipal Facilities and Building Contractors, due to higher-than-expected demand for these services resulting in misalignment of period budgets and actual expenditure incurred. 5. Operational Costs (under), mainly on Labour to Operating, due to improved capturing of PM labour sheets. The Department is on track to fully recover the 2025/26 budget.	The Directorate has 521 vacancies in various stages of the recruitment and selection (R&S) process; 1043 posts were filled while 88 positions were terminated since the beginning of the financial year. 1. 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. 2. G&D Vaccines: Department to follow up on outstanding invoices in order to process payments. 3. To complete the implementation of 2024-25 Capital Roll-over projects and capitalisation of assets. 4. Period budget to be aligned to projected spending. 5. Consistently monitoring the capturing of PM Labour Sheets.

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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 2 - Corporate Services	(14 349)	-1.1%	Immaterial variance.	The Directorate has 195 vacancies in various stages of the R&S process; 231 positions were filled while 30 terminations were processed since the beginning of the financial year.
Vote 3 - Economic Growth	(46 232)	-16.9%	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; 47 positions were filled while 5 were terminated since the beginning of the financial year. Period budget provisions to be reviewed.
Vote 4 - Energy	(151 882)	-2.3%	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: a) R&M Materials, General & Consumables and R&M (Electrical) (under), due to capacity constraints experienced within Safety & Security pertaining to escort services, staff working in dangerous areas are unable to perform repairs and maintenance. b) Fuel (Petrol, Diesel and Fuel Oil) (under), where the budget is based on the previous year's actual expenditure, which is overstated due to higher oil prices at the time. <i>Continued on next page.</i>	The Directorate has 276 vacancies in various stages of the R&S process; 135 positions were filled while 37 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	<i>See previous page.</i>	<i>See previous page.</i>	3. Contracted services, mainly on: a) Advisory Services - Research & Advisory (under), due to delays in the procurement of various services in respect of the Mayoral Priority Programme; and b) 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 October 2025; and b) 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 (under), due to Eskom structural changes made to bulk purchases.	<i>See previous page.</i>
Vote 5 - Finance	(217 349)	-14.1%	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), mainly on Indigent Relief: Electricity – Eskom (under), due to less than anticipated rebate applications received.	The Directorate has 71 vacancies in various stages of the R&S process; 88 positions were filled while 24 were terminated since the beginning of the financial year. Interest – External: Interest on loans to be monitored by the line department and will be reviewed in the January 2026 adjustments budget. Collection Fees, Grants/Sponsorships (Sec 67), Indigent Relief: Electricity – Eskom: To be reviewed in the January 2026 adjustments budget. 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	(2 245)	-1.3%	Immaterial variance.	The Directorate has 30 vacancies in various stages of the R&S process; 14 positions were filled while 8 were terminated since the beginning of the financial year.
Vote 7 - Human Settlements	729	0.1%	Immaterial variance.	The Directorate has 108 vacancies in various stages of the R&S process; 97 positions were filled while 17 positions were terminated since the beginning of the financial year.
Vote 8 - Office of the City Manager	(1 890)	-1.3%	Immaterial variance.	The Directorate has 22 vacancies in various stages of the R&S process; 20 positions were filled while 9 were terminated since the beginning of the financial year.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 9 - Safety & Security	(14 885)	-0.8%	Immaterial variance.	The Directorate has 733 vacancies in various stages of the R&S process; 1106 positions were filled while 106 were terminated since the beginning of the financial year.
Vote 10 - Spatial Planning & Environment	(41 797)	-7.2%	The variance is a combination of over-/under expenditure and reflects against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Contracted Services (under), mainly on Sludge removal due to mechanical issues experienced with the dredger.	The Directorate has 100 vacancies in various stages of the R&S process; 197 positions were filled while 12 were terminated since the beginning of the financial year. Approval has been obtained for additional hours to be worked in order to ensure the time lost is remedied. Period budget provision to be reviewed and adjusted to align with actual expenditure trends.
Vote 11 - Urban Mobility	(79 102)	-6.4%	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) R&M Contracted Services Building (under), due to delays in processing of invoices. b) Transporting Services: People (over), due to MyCiti VOC invoices being higher than anticipated; c) G&D Transportation Service: People (under), due to late invoicing for the provision of facility and cash management services in respect of Public Transport Facilities, including MyCiTi and PTIs. 4. Operation Cost (over), mainly on Software Licences - Upgrade/Protection, due to expenditure being allocated to the incorrect GL.	The Directorate has 158 vacancies in various stages of the R&S process; 616 posts were filled while 33 terminations were processed since the beginning of the financial year. The Directorate is prioritising the filling of vacancies. Contracted Services – period budgets to be reviewed. R&M Contracted Services Building: Reviews and due diligence checks are in progress. Monthly budget projections to be reviewed.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 12 - Urban Waste Management	(27 405)	-2.5%	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), the EPWP Seasonal tender is becoming too expensive and therefore direct employment will be utilised. 2. Inventory Consumed, a combination of over-/under-expenditure, mainly on: a) Fuel (Petrol, Diesel and Fuel Oil) (over), as a result of some of the contractors not performing functions within volatile areas, the service is rendered by in-house vehicles escorted by security; b) Materials Consumables Tools & Equipment (under), due to sufficient refuse bin stock available in stores; and c) 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) 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; b) Litter Picking and Street Cleaning (under), where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be utilised; and c) Refuse Removal (under), savings realised as some of the contractors are not performing functions within volatile areas, the service is rendered by in-house vehicles. 5. Operational Costs (under), mainly on Hire of LDV, P/Van, Bus, Special Vehicle, due to a decline in the number of vehicles being hired as a result of the vehicle replacement plan.	The Directorate has 636 vacancies in various stages of the R&S process; 278 positions were filled while 52 terminations were processed since the beginning of the financial year. Period budget provisions will be reviewed and budget re-alignment to be processed in the next reporting period. The budget provision for the EPWP Seasonal tender under Contracted Services will be moved to Employee related costs in the January 2026 adjustments budget to make provision for EPWP direct employment.

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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 13 - Water & Sanitation	(193 729)	-4.9%	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), because of the Faure Water Treatment Plant (WTP) operating at reduced flow capacity and intermittent forced shutdowns during the month resulted in lower chemical consumption; 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 lower-than-anticipated actual expenditure. The budget was based on the previous financial year's trend, and potential savings may be realised. <i>Continued on next page.</i>	The Directorate has 786 vacancies at various stages of the R&S process; 363 posts were filled while 58 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.

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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 13 - Water & Sanitation	<i>See previous page.</i>	<i>See previous page.</i>	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. 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 Electrical, due to a number of electrical repairs and services commencing slightly later than anticipated; d) Meter Management, due to outstanding contractor invoices for the disconnection and reconnection of water supply; and e) Sewerage Services, due to a delay in submission of October 2025 invoices by service providers for various wastewater plants. 4. Operational Cost (under), mainly on: a) R&M Hire of LDV, PVan, Bus, due to lower than anticipated hiring of fleet for pond cleaning within the Wastewater branch; b) Electricity, due to downward fluctuations in electricity usage at some of the bulk water and wastewater plants; c) Bulk Water: Levy (Berg Water Project), due to the tariff for 2025/26 being lower than anticipated; d) Water Resource Management Charge DWS, due to 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. c) Inventory consumed: Non-Revenue: Other, due to the revision of the amount calculated for non-revenue water (other).	<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	(326 905)	-5.2%	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 3680 vacancies as at 31 October 2025; 4235 positions were filled (1593 internal, 485 external, 598 rehire, 1502 EPWP) with 479 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	(3 865)	-5.8%	Immaterial variance.	-
Bulk purchases - electricity	(55 559)	-1.0%	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	16 412	0.9%	Immaterial variance.	-
Debt impairment	(169 826)	-16.0%	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 0.26% (R2,9 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
Expenditure By Type				
Depreciation and amortisation	(36 116)	-2.7%	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	(159 530)	-34.3%	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.	To be monitored by the line department and will be reviewed during the mid-year budget and performance assessment process.
Contracted services	(163 231)	-6.3%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Advisory Services - Research & Advisory (under), due to the following: a) Delays in the procurement of various services in respect of the Mayoral Priority Programme; and b) Misalignment between the period budget and the timing of project milestones achieved. 2. Sludge removal (under), due to mechanical issues experienced with the dredger. 3. G&D Contractors Service Building (under), due to various projects that are behind schedule as a result of the expiration of the construction contract. 4. R&M Contracted Services Building (under), due to delays in processing of invoices. 5. R&M Electrical (under), due to capacity constraints experienced within Safety & Security rendering escort services, staff working in dangerous areas are unable to perform repairs and maintenance. 6. Security Services: Municipal Facilities (over), due to higher demand for security services within the areas where informal settlement projects are being implemented. <i>Continued on next page.</i>	Period budget provisions to be reviewed. Sludge removal: Approval has been obtained for additional hours to be worked in order to ensure the time lost is remedied. G&D Contractors Service Building: The contractors have been appointed and are currently on site. The work is being expedited. R&M Contracted Services Building: Reviews and due diligence checks are in progress. Monthly budget projections to be reviewed.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Contracted services	See previous page.	See previous page.	7. Litter Picking and Street Cleaning (under), where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be used. 8. Sewerage Services (under), due to a delay in submission of October 2025 invoices by service providers for various wastewater plants. 9. G&D Transportation Service People (under), due to late invoicing for the provision of facility and cash management services in respect of selected Public Transport Facilities, including MyCiTi and PTIs.	See previous page.
Transfers and subsidies	(44 004)	-29.7%	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	172 698	850.6%	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 0.26% (R2,9 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	(84 816)	-6.6%	The variance reflects mainly on: 1. R&M Hire of LDV, PVan, Bus, SpcVeh, due to lower than anticipated hiring of fleet for pond cleaning within the Wastewater branch; 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 October 2025. 3. Vehicle Tracking, due to outstanding invoices which must still be received and vetted before payment can be processed. In addition, fewer new On-board Computer (OBC) units were installed than anticipated. 4. Bulk Water: Levy (Berg Water Project), due to the tariff for the 2025/26 financial year being lower than anticipated. 5. Water Resource Management Charge DWS, due to outstanding invoices from DWS. 6. 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.	Period budget projections to be reviewed.
Losses on Disposal of Assets	(437)	-80.3%	The variance is due to less assets being scrapped than initially anticipated.	Period budget provisions will be reviewed.
Other Losses	9 019	8.7%	Immaterial variance.	-

Table SC1: Material variance explanations for capital expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 1 - Community Services & Health	881	1.1%	Immaterial variance.	-
Vote 2 - Corporate Services	(16 962)	-10.1%	The negative variance mainly reflects on the following projects: 1. Fleet Replacement FY26, due to extended delivery lead times from suppliers. 2. Business Continuity, where equipment delivery has been delayed due to vendor constraints.	Project Managers (PMs) are actively engaging with service providers to expedite delivery timelines to ensure alignment with the planned schedule.
Vote 3 - Economic Growth	(25 526)	-67.1%	The negative variance reflects mainly on the following projects: 1. Parow New Built Informal Trading Structures; 2. Upgrade: 4th Ave Market, Mitchells Plain; and 3. Develop Gateway Market Masiphumelele, where quotations are being sourced for the appointment of various PSPs.	The PM is actively engaging with the various PSPs to secure timely submission of outstanding quotations, which will enable the processing of orders.

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	27 792	6.9%	The positive variance is due to some vehicles and accessories being delivered earlier than anticipated.	PMs to ensure that all orders are placed timeously, and invoices processed promptly.
Vote 5 - Finance	1 226	8.6%	The positive variance reflects mainly on the Computers Replacement FY26 Project, where items were delivered earlier than anticipated due to availability of stock.	Cash flows will be amended in the January 2026 adjustments budget.
Vote 6 - Future Planning & Resilience	(161)	-5.1%	The negative variance reflects mainly on the following projects: 1. Digital Video Editing Suite Replace FY26, where the process of finalising specifications is taking longer than anticipated. 2. Computer Equipment: Replacement FY26, where orders were placed later than anticipated due to a technology refresh price adjustment.	1. PM to finalise specifications with vendor, and orders will be placed in November 2025. 2. Awaiting delivery of orders placed.
Vote 7 - Human Settlements	(18 654)	-4.9%	The negative variance is mainly due to the Informal Settlement Upgrade: Mfuleni Ext 1 Project, where the completion of the detailed design is taking longer than anticipated, resulting in the project timelines being revised.	A portion of work planned to be completed in the current financial year will be rephased to the 2026/27 financial year, in the January 2026 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 8 - Office of the City Manager	(4 883)	-88.1%	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, which has now been finalised. 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. Orders have been placed. 3. The replacement Tender 029S/2025/26 is serving at Bid Adjudication Committee (BAC) and will replace Tender 242S/2024/25.
Vote 9 - Safety & Security	76 359	124.8%	The positive variance reflects mainly on the Vehicles: Additional T&D FY26 Project, 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.
Vote 10 - Spatial Planning & Environment	(7 041)	-5.8%	The negative variance reflects mainly on the Philippi Fresh Produce Market Refurbishment Project, where invoices for work done in October 2025 are outstanding.	The PM is following up on outstanding invoices. Cash flows to be amended in the January 2026 adjustments budget.

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	(109 073)	-15.7%	The negative variance reflects predominantly on the following projects within the IRT Phase 2 A programme: 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 and 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. In addition, outstanding invoices together with invoices being vetted for payment, contributed to the negative variance on the following projects: 1. IRT Ph2A:W1-Roadwy-Imam Haron/Chichester; 2. Rd Rehab:Bishop Lavis; 3. IRT: Control Centre; and 4. IRT Ph2A: Nolungile PTI Precinct.	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 Legal Services has been engaged to explore appropriate contractual remedial action against the continued poor performance.
Vote 12 - Urban Waste Management	13 307	9.4%	The positive variance reflects mainly on Plant & Vehicles: Replacement FY26 Project, where some items were delivered ahead of schedule as a result of stock availability.	Additional orders will be placed in November 2025, once the Contract Price Adjustment (CPA) is concluded.
Vote 13 - Water & Sanitation	(135 859)	-14.9%	The variance is predominantly due to: 1. Outstanding invoices and invoices being vetted for payment on the Cape Flats Aquifer Recharge and Wildevoelvllei Wastewater Treatment Works (WWTW) Dewatering projects. 2. Milnerton Sewer Rehabilitation Project, which is behind schedule due to external interface dependencies (geo-technical conditions). 3. The Philippi Collector Sewer Project, which is behind scheduled due to clarification required from the preferred bidder. 4. The Replace Sewer Network Project, due to a delay in awarding one of the tenders as a result of company registration amendments. 5. Upgrade of Sewer Pump Station, which is behind schedule as one of the tenders had to be re-advertised.	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	246 863	5.1%	Immaterial variance.	-
Service charges	(234 296)	-1.9%	Immaterial variance.	-
Other revenue	1 145 207	66.4%	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	379 464	13.6%	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	139 630	14.6%	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	194 879	59.7%	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	122 283	-0.6%	Immaterial variance.	-
Finance charges	0	0.0%	Immaterial variance.	-
Transfers and Grants	(97 131)	98.9%	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	(1 846 595)	-108.3%		
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	(52 052)	1.6%	Capital payments are slightly lower than anticipated. Moreover, the system is unable to accurately differentiate between operating- and capital related spending at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(52 052)	1.6%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	0	-	-	-
Borrowing long term/refinancing	-	-	-	-
Increase (decrease) in consumer deposits	0	-	-	-
Payments				
Repayment of borrowing	(0)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(0)	-		

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%	2.5%	7.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	86.9%	55.5%	51.7%	39.9%	53.5%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.5%	36.7%	39.4%	20.3%	39.4%
Gearing	Long Term Borrowing/ Total Community Wealth	124.4%	18.3%	18.3%	12.1%	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%	32.4%	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%	25.1%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	8.8%	9.7%	9.6%	6.9%	9.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	6.9%	7.6%	7.6%	6.7%	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	37 561	3	-	-	6	-	-	-	37 570	22 483
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	37 561	3	-	-	6	-	-	-	37 570	22 483

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	485 916	96 974	63 697	62 492	56 685	61 730	289 521	1 373 422	2 490 437	1 843 850	—	—
Trade and Other Receivables from Exchange Transactions - Electricity	1 026 900	71 253	50 493	40 964	16 707	36 024	200 031	428 050	1 870 420	721 775	—	—
Receivables from Non-exchange Transactions - Property Rates	901 932	102 546	70 241	53 895	41 816	43 055	210 844	889 085	2 313 414	1 238 695	—	—
Receivables from Exchange Transactions - Waste Water Management	261 313	42 875	28 571	25 221	20 129	20 883	113 842	517 813	1 030 648	697 888	—	—
Receivables from Exchange Transactions - Waste Management	114 047	22 348	16 393	14 615	10 994	13 389	65 666	337 065	594 516	441 729	—	—
Receivables from Exchange Transactions - Property Rental Debtors	138 189	15 363	(976)	14 038	13 555	19 716	105 912	657 202	963 000	810 424	—	—
Interest on Arrear Debtor Accounts	85 117	36 698	40 500	93	120	114	669	6 732	170 044	7 729	—	—
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	—	—	—	—	—	—	—	—	—	—	—	—
Other	(115 887)	(268 343)	(173 950)	(3 590)	(10 797)	(1 217)	20 873	(271 668)	(824 577)	(266 398)	—	—
Total By Income Source	2 897 529	119 714	94 968	207 728	149 208	193 695	1 007 359	3 937 702	8 607 901	5 495 691	—	—
2024/25 - totals only	2 759 982	299 935	(16 094)	233 545	232 366	257 051	1 085 830	4 888 094	9 740 709	6 696 886	—	—
Debtors Age Analysis By Customer Group												
Organs of State	142 822	(137 214)	(126 327)	13 495	2 743	6 525	27 617	(27 626)	(97 964)	22 755	—	—
Commercial	1 318 861	104 472	53 628	29 573	23 477	40 186	101 422	292 052	1 963 671	486 710	—	—
Households	1 300 312	227 964	148 174	129 288	117 191	139 079	653 447	3 274 711	5 990 165	4 313 716	—	—
Other	135 533	(75 507)	19 492	35 372	5 797	7 905	224 873	398 564	752 028	672 510	—	—
Total By Customer Group	2 897 529	119 714	94 968	207 728	149 208	193 695	1 007 359	3 937 702	8 607 901	5 495 691	—	—

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	98	Fixed	7.26%	2025/11/27	185 000	1 141	–	–	186 141
ABSA Bank	67	Fixed	7.17%	2025/11/07	60 000	365	–	–	60 365
ABSA Bank	73	Fixed	7.17%	2025/11/14	140 000	853	–	–	140 853
ABSA Bank	74	Fixed	7.17%	2025/11/21	75 000	457	–	–	75 457
ABSA Bank	69	Fixed	7.10%	2025/11/27	115 000	693	–	–	115 693
ABSA Bank	62	Fixed	7.10%	2025/11/27	160 000	965	–	–	160 965
ABSA Bank	63	Fixed	7.10%	2025/11/28	40 000	241	–	–	40 241
ABSA Bank	63	Fixed	7.10%	2025/11/28	10 000	60	–	–	10 060
ABSA Bank	63	Fixed	7.10%	2025/11/28	15 000	90	–	–	15 090
ABSA Bank	63	Fixed	7.13%	2025/11/28	40 000	242	–	–	40 242
ABSA Bank	52	Fixed	7.10%	2025/11/21	15 000	90	–	–	15 090
ABSA Bank	65	Fixed	7.10%	2025/12/05	95 000	573	–	–	95 573
ABSA Bank	57	Fixed	7.10%	2025/11/28	95 000	554	–	–	95 554
ABSA Bank	70	Fixed	7.13%	2025/12/12	90 000	510	–	–	90 510
ABSA Bank	70	Fixed	7.13%	2025/12/12	65 000	368	–	–	65 368
ABSA Bank	72	Fixed	7.10%	2025/12/19	90 000	420	–	–	90 420
ABSA Bank	72	Fixed	7.10%	2025/12/24	75 000	277	–	–	75 277
ABSA Bank	38	Fixed	7.10%	2025/11/21	35 000	123	–	–	35 123
ABSA Bank	51	Fixed	7.07%	2025/12/05	25 000	82	–	–	25 082
ABSA Bank	64	Fixed	7.10%	2025/12/19	55 000	171	–	–	55 171
ABSA Bank	63	Fixed	7.10%	2025/12/22	75 000	175	–	–	75 175
ABSA Bank	34	Fixed	7.07%	2025/11/27	30 000	46	–	–	30 046
ABSA Bank	31	Fixed	7.05%	2025/11/27	50 000	48	–	–	50 048
ABSA Bank	31	Fixed	7.05%	2025/11/27	50 000	48	–	–	50 048
ABSA Bank	31	Fixed	7.05%	2025/11/27	40 000	39	–	–	40 039
ABSA Bank	31	Fixed	7.05%	2025/11/27	30 000	29	–	–	30 029
ABSA Bank	56	Fixed	7.05%	2025/12/22	55 000	53	–	–	55 053
ABSA Bank	55	Fixed	7.05%	2025/12/22	70 000	54	–	–	70 054
ABSA Bank	55	Fixed	7.05%	2025/12/24	10 000	4	–	–	10 004
Firststrand	98	Fixed	7.30%	2025/11/27	185 000	1 147	–	–	186 147
Firststrand	67	Fixed	7.22%	2025/11/07	290 000	1 778	–	–	291 778
Firststrand	73	Fixed	7.22%	2025/11/14	160 000	981	–	–	160 981
Firststrand	74	Fixed	7.22%	2025/11/21	75 000	460	–	–	75 460
Firststrand	69	Fixed	7.13%	2025/11/27	125 000	757	–	–	125 757
Firststrand	62	Fixed	7.13%	2025/11/27	160 000	969	–	–	160 969
Firststrand	63	Fixed	7.13%	2025/11/28	40 000	242	–	–	40 242
Firststrand	63	Fixed	7.13%	2025/11/28	95 000	575	–	–	95 575
Firststrand	63	Fixed	7.13%	2025/11/28	40 000	242	–	–	40 242
Firststrand	63	Fixed	7.13%	2025/11/28	30 000	182	–	–	30 182
Firststrand	52	Fixed	7.19%	2025/11/21	20 000	122	–	–	20 122
Firststrand	65	Fixed	7.20%	2025/12/05	100 000	612	–	–	100 612
Firststrand	57	Fixed	7.20%	2025/11/28	115 000	681	–	–	115 681
Firststrand	70	Fixed	7.20%	2025/12/12	90 000	515	–	–	90 515
Firststrand	70	Fixed	7.20%	2025/12/12	45 000	257	–	–	45 257
Firststrand	72	Fixed	7.20%	2025/12/19	95 000	450	–	–	95 450

Table continues on next page.

City of Cape Town: FMR - Annexure A (October 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	72	Fixed	7.20%	2025/12/24	50 000	187	–	–	50 187
Firststrand	38	Fixed	7.00%	2025/11/21	30 000	104	–	–	30 104
Firststrand	51	Fixed	7.15%	2025/12/05	35 000	117	–	–	35 117
Firststrand	64	Fixed	7.18%	2025/12/19	55 000	173	–	–	55 173
Firststrand	63	Fixed	7.18%	2025/12/22	100 000	236	–	–	100 236
Firststrand	34	Fixed	7.00%	2025/11/27	30 000	46	–	–	30 046
Firststrand	31	Fixed	7.00%	2025/11/27	45 000	43	–	–	45 043
Firststrand	31	Fixed	7.00%	2025/11/27	50 000	48	–	–	50 048
Firststrand	56	Fixed	7.13%	2025/12/22	55 000	54	–	–	55 054
Firststrand	56	Fixed	7.13%	2025/12/22	40 000	39	–	–	40 039
Firststrand	55	Fixed	7.13%	2025/12/22	60 000	47	–	–	60 047
Firststrand	55	Fixed	7.13%	2025/12/24	10 000	4	–	–	10 004
Investec Bank	73	Fixed	7.23%	2025/11/14	40 000	245	–	–	40 245
Investec Bank	74	Fixed	7.21%	2025/11/21	30 000	184	–	–	30 184
Investec Bank	62	Fixed	6.95%	2025/11/27	290 000	1 712	–	–	291 712
Investec Bank	63	Fixed	6.95%	2025/11/28	115 000	679	–	–	115 679
Investec Bank	57	Fixed	7.18%	2025/11/28	10 000	59	–	–	10 059
Investec Bank	70	Fixed	7.20%	2025/12/12	75 000	429	–	–	75 429
Investec Bank	72	Fixed	7.20%	2025/12/19	35 000	166	–	–	35 166
Investec Bank	72	Fixed	7.18%	2025/12/24	75 000	280	–	–	75 280
Investec Bank	38	Fixed	7.10%	2025/11/21	10 000	35	–	–	10 035
Investec Bank	51	Fixed	7.13%	2025/12/05	10 000	33	–	–	10 033
Investec Bank	64	Fixed	7.15%	2025/12/19	20 000	63	–	–	20 063
Investec Bank	31	Fixed	7.10%	2025/11/27	15 000	15	–	–	15 015
Investec Bank	31	Fixed	7.10%	2025/11/27	10 000	10	–	–	10 010
Investec Bank	55	Fixed	7.13%	2025/12/24	100 000	39	–	–	100 039
Nedbank	365	Fixed	7.70%	2026/06/30	39 648	259	–	–	39 907
Nedbank	365	Fixed	7.70%	2026/06/30	49 575	324	–	–	49 899
Nedbank	365	Fixed	7.70%	2026/06/30	62 100	406	–	–	62 506
Nedbank	365	Fixed	7.70%	2026/06/30	715	5	–	–	720
Nedbank	365	Fixed	7.70%	2026/06/30	590	4	–	–	594
Nedbank	365	Fixed	7.70%	2026/06/30	13 900	91	–	–	13 991
Nedbank	365	Fixed	7.70%	2026/06/30	290	2	–	–	292
Nedbank	365	Fixed	7.70%	2026/06/30	1 479	10	–	–	1 489
Nedbank	365	Fixed	7.70%	2026/06/30	28 000	183	–	–	28 183
Nedbank	365	Fixed	7.70%	2026/06/30	38 596	252	–	–	38 848
Nedbank	365	Fixed	7.70%	2026/06/30	25 116	164	–	–	25 281
Nedbank	365	Fixed	7.70%	2026/06/30	22 161	145	–	–	22 306
Nedbank	365	Fixed	7.70%	2026/06/30	17 465	114	–	–	17 580
Nedbank	365	Fixed	7.70%	2026/06/30	23 042	151	–	–	23 193
Nedbank	98	Fixed	7.35%	2025/11/27	185 000	1 155	–	–	186 155
Nedbank	67	Fixed	7.20%	2025/11/07	120 000	734	–	–	120 734
Nedbank	73	Fixed	7.30%	2025/11/14	110 000	682	–	–	110 682
Nedbank	74	Fixed	7.20%	2025/11/21	55 000	336	–	–	55 336
Nedbank	62	Fixed	7.25%	2025/11/27	205 000	1 262	–	–	206 262
Nedbank	63	Fixed	7.25%	2025/11/28	50 000	308	–	–	50 308
Nedbank	63	Fixed	7.25%	2025/11/28	30 000	185	–	–	30 185
Nedbank	65	Fixed	7.25%	2025/12/05	95 000	585	–	–	95 585
Nedbank	57	Fixed	7.25%	2025/11/28	95 000	566	–	–	95 566
Nedbank	70	Fixed	7.25%	2025/12/12	60 000	346	–	–	60 346
Nedbank	74	Fixed	7.25%	2025/12/19	65 000	336	–	–	65 336
Nedbank	72	Fixed	7.25%	2025/12/24	85 000	321	–	–	85 321
Nedbank	38	Fixed	7.20%	2025/11/21	25 000	89	–	–	25 089
Nedbank	51	Fixed	7.20%	2025/12/05	25 000	84	–	–	25 084

Table continues on next page.

City of Cape Town: FMR - Annexure A (October 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	64	Fixed	7.20%	2025/12/19	50 000	158	—	—	50 158
Nedbank	63	Fixed	7.20%	2025/12/22	10 000	24	—	—	10 024
Nedbank	31	Fixed	7.15%	2025/11/27	55 000	54	—	—	55 054
Nedbank	31	Fixed	7.15%	2025/11/27	20 000	20	—	—	20 020
Nedbank	31	Fixed	7.15%	2025/11/27	40 000	39	—	—	40 039
Nedbank	56	Fixed	7.20%	2025/12/22	30 000	30	—	—	30 030
Nedbank	56	Fixed	7.20%	2025/12/22	30 000	30	—	—	30 030
Nedbank	55	Fixed	7.15%	2025/12/22	70 000	55	—	—	70 055
Nedbank	55	Fixed	7.15%	2025/12/24	65 000	25	—	—	65 025
Standard Bank	98	Fixed	7.35%	2025/11/27	190 000	1 186	—	—	191 186
Standard Bank	67	Fixed	7.26%	2025/11/07	210 000	1 295	—	—	211 295
Standard Bank	73	Fixed	7.26%	2025/11/14	130 000	802	—	—	130 802
Standard Bank	74	Fixed	7.27%	2025/11/21	75 000	463	—	—	75 463
Standard Bank	69	Fixed	7.16%	2025/11/27	70 000	426	—	—	70 426
Standard Bank	62	Fixed	7.23%	2025/11/27	175 000	1 075	—	—	176 075
Standard Bank	63	Fixed	7.23%	2025/11/28	40 000	246	—	—	40 246
Standard Bank	63	Fixed	7.23%	2025/11/28	25 000	154	—	—	25 154
Standard Bank	63	Fixed	7.23%	2025/11/28	30 000	184	—	—	30 184
Standard Bank	52	Fixed	7.21%	2025/11/21	30 000	184	—	—	30 184
Standard Bank	65	Fixed	7.23%	2025/12/05	95 000	583	—	—	95 583
Standard Bank	57	Fixed	7.22%	2025/11/28	105 000	623	—	—	105 623
Standard Bank	70	Fixed	7.24%	2025/12/12	100 000	575	—	—	100 575
Standard Bank	70	Fixed	7.24%	2025/12/12	45 000	259	—	—	45 259
Standard Bank	72	Fixed	7.25%	2025/12/19	85 000	405	—	—	85 405
Standard Bank	72	Fixed	7.24%	2025/12/24	65 000	245	—	—	65 245
Standard Bank	38	Fixed	7.18%	2025/11/21	30 000	106	—	—	30 106
Standard Bank	51	Fixed	7.18%	2025/12/05	30 000	100	—	—	30 100
Standard Bank	64	Fixed	7.20%	2025/12/19	50 000	158	—	—	50 158
Standard Bank	66	Fixed	7.20%	2025/12/22	55 000	163	—	—	55 163
Standard Bank	63	Fixed	7.20%	2025/12/22	30 000	71	—	—	30 071
Standard Bank	34	Fixed	7.15%	2025/11/27	50 000	78	—	—	50 078
Standard Bank	31	Fixed	7.15%	2025/11/27	50 000	49	—	—	50 049
Standard Bank	31	Fixed	7.15%	2025/11/27	55 000	54	—	—	55 054
Standard Bank	56	Fixed	7.19%	2025/12/22	35 000	34	—	—	35 034
Standard Bank	56	Fixed	7.19%	2025/12/22	35 000	34	—	—	35 034
Standard Bank	55	Fixed	7.19%	2025/12/22	60 000	47	—	—	60 047
Standard Bank	55	Fixed	7.19%	2025/12/24	10 000	4	—	—	10 004
Standard Bank	54	Fixed	7.05%	2025/12/24	30 000	6	—	—	30 006
ABSA Bank	-	Call deposit	-	-	575 800	3 246	(110 000)	75 000	544 045
Firststrand Bank	-	Call deposit	-	-	316 723	1 830	(91 723)	120 000	346 830
Investec Bank	-	Call deposit	-	-	145 838	806	(35 838)	20 000	130 806
Nedbank	-	Call deposit	-	-	321 768	1 675	(106 768)	55 000	271 675
Standard Bank	-	Call deposit	-	-	528 077	2 973	(103 077)	70 000	497 973
Nedbank current account	-	Current account	-	-	688 886	1 170	(216 159)	—	473 897
Fund Managers	-	-	-	-	9 883 856	69 763	—	—	9 953 619
Cash in transit	-	-	-	-	3 360	—	—	3 075	6 435
CTICC	-	-	-	-	271 435	—	—	—	271 435
COID	-	-	-	-	50 389	(52)	—	—	50 336
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	—	—	—	56 500
TOTAL INVESTMENTS AND INTEREST					21 680 308		(663 565)	343 075	21 484 158

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	5 222 539	5 774 169	5 774 169	2 163 169	2 172 843	(9 674)	-0.4%	5 774 169
Local Government Equitable Share	4 365 700	4 693 517	4 693 517	1 955 632	1 955 632	-	-	4 693 517
Finance Management grant	996	1 000	1 000	300	300	-	-	1 000
Urban Settlements Development Grant	39 952	199 548	199 548	16 054	16 499	(445)	-2.7%	199 548
Energy Efficiency and Demand Side Management Grant	866	980	980	41	281	(240)	-85.5%	980
Department of Environmental Affairs and Tourism	384	-	-	-	-	-	-	-
Expanded Public Works Programme	26 268	14 926	14 926	14 258	14 251	7	0.0%	14 926
Infrastructure Skills Development	13 952	25 600	25 600	4 362	7 351	(2 989)	-40.7%	25 600
Public Transport Network Grant	545 018	571 325	571 325	126 298	131 134	(4 835)	-3.7%	571 325
Informal Settlements Upgrading Partnership Grant	26 678	97 240	97 240	9 933	11 719	(1 786)	-15.2%	97 240
GBS Grant	(134)	-	-	-	-	-	-	-
National Skills Fund	1 446	-	-	-	-	-	-	-
Programme And Project Preparation Support Grant	76 797	57 600	57 600	15 167	12 401	2 766	22.3%	57 600
Public Employment Program (NT PEP)	121 454	90 000	90 000	21 125	23 277	(2 151)	-9.2%	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	1 438 018	1 529 783	405 374	441 830	(36 456)	-8.3%	1 529 783
Cultural Affairs and Sport - Provincial Library Services	56 354	57 473	57 473	16 787	19 774	(2 988)	-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	80 146	94 727	(14 581)	-15.4%	396 185
Health - TB	30 774	31 602	31 602	9 984	9 984	-	-	31 602
Health - ARV	260 986	299 819	299 819	79 717	81 194	(1 477)	-1.8%	299 819
Health - Nutrition	3 347	6 068	6 068	2 402	2 218	184	8.3%	6 068
Health - Vaccines	88 033	100 644	100 644	21 473	29 284	(7 811)	-26.7%	100 644
Comprehensive Health	-	204 230	204 230	68 077	68 077	-	-	204 230
LEAP	353 000	350 000	350 000	103 316	102 931	385	0.4%	350 000
Transport and Public Works - Provision for persons with special needs	10 175	10 000	10 000	6 479	10 000	(3 521)	-35.2%	10 000
Community Safety - Law Enforcement Auxiliary Services	5 393	1 800	1 800	1 176	-	1 176	100.0%	1 800
Community Development Workers	829	1 018	1 018	51	50	1	1.6%	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	3 895	6 119	(2 225)	-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	9 095	9 481	(386)	-4.1%	35 040
Human Settlements - Human Settlement Development Grant TDRG	-	7 171	7 171	2 777	1 900	877	46.2%	7 171
Law Enforcement Officers for Health Facilities	4 311	-	-	-	-	-	-	-
Title Deeds Restoration	10 676	-	-	-	-	-	-	-
NHBRC Enrolment Fess	15 953	-	-	-	-	-	-	-
Transport Systems - Public Transport Safety	4 577	8 236	8 236	-	-	-	-	8 236
Municipal Service Delivery and Capacity Building Grant	346	-	-	-	-	-	-	-
Other grant providers:	61 099	117 374	125 318	9 291	19 514	(10 224)	-52.4%	125 318
CID	(7 252)	63 230	63 230	1 795	6 739	(4 944)	-73.4%	63 230
KFW- Technical Assistance (GDB)	57	12 000	19 943	-	3 000	(3 000)	-100.0%	19 943
State Dept: RLCC	-	7 900	7 900	151	1 345	(1 194)	-88.8%	7 900
Gates Foundation	19 264	-	-	-	-	-	-	-
National Treasury - Interest	42 277	29 586	29 586	6 033	6 967	(934)	-13.4%	29 586
The Cape Academy for MST	(206)	-	-	-	-	-	-	-
CHIETA Learnership Programmes	596	-	-	-	-	-	-	-
CMTF	6 363	-	-	-	-	-	-	-
Department of Environmental Affairs and Tourism	-	220	220	-	27	(27)	-100.0%	220
Law Enforcement Officers for Health Facilities	-	4 438	4 438	1 312	1 437	(125)	-8.7%	4 438
Total operating expenditure of Transfers and Grants:	6 401 440	7 329 561	7 429 270	2 577 834	2 634 188	(56 353)	-2.1%	7 429 270

Table continues on next page.

City of Cape Town: FMR - Annexure A (October 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	790 622	899 440	(108 817)	-12.1%	3 701 377
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	6 100	6 020	6 020	1 255	2 300	(1 045)	-45.4%	5 550
National Treasury: Infrastructure Skills Development Grant	48	600	600	582	598	(16)	-2.7%	600
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	437 210	522 287	522 287	78 265	147 778	(69 512)	-47.0%	485 953
National Treasury: Neighbourhood Development Partnership Grant	30 192	12 066	12 066	5 758	10 507	(4 748)	-45.2%	11 332
Transport: Public Transport Network Grant	254 118	401 162	401 162	78 663	105 705	(27 042)	-25.6%	377 880
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	917 985	1 905 000	1 905 000	361 018	437 286	(76 267)	-17.4%	1 910 530
National Treasury: Urban Settlements Development Grant	939 516	888 746	888 746	265 081	195 267	69 814	35.8%	909 533
Provincial Government:	14 308	6 657	6 657	4 394	5 275	(881)	-16.7%	6 536
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 992	6 097	6 097	3 955	4 715	(761)	-16.1%	6 097
Provincial Government: Municipal Accreditation and Capacity Building Grant	—	560	560	439	560	(121)	-21.6%	439
Western Cape Department of Education: Schools Resource Officers	727	—	—	—	—	—	-	—
Law Enforcement Officers LEAP	7 000	—	—	—	—	—	-	—
Other grant providers:	7 859	112 651	121 621	—	—	—	—	—
Other: Other	7 859	112 651	121 621	—	—	—	—	—
Total capital expenditure of Transfers and Grants	2 607 336	3 855 190	3 864 159	795 016	904 715	(109 699)	-12.1%	3 707 914
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9 008 776	11 184 751	11 293 430	3 372 851	3 538 903	(166 052)	-4.7%	11 137 184

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	54 509	57 757	(3 248)	-5.6%	173 003
Pension and UIF Contributions	3 200	3 611	3 611	1 064	1 204	(140)	-11.6%	3 611
Medical Aid Contributions	–	–	–	6	12	(6)	-50.0%	–
Motor Vehicle Allowance	256	845	845	86	292	(206)	-70.7%	845
Cellphone Allowance	9 923	10 537	10 537	3 323	3 514	(191)	-5.4%	10 537
Other benefits and allowances	10 096	9 733	9 733	3 783	3 857	(74)	-1.9%	9 733
Sub Total - Councillors	185 833	197 729	197 729	62 770	66 635	(3 865)	-5.8%	197 729
% increase		6.4%	6.4%					6.4%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	35 804	39 285	39 285	12 810	12 940	(130)	-1.0%	39 285
Pension and UIF Contributions	2 771	4 038	4 038	1 019	1 337	(318)	-23.8%	4 038
Medical Aid Contributions	135	139	139	50	44	6	12.7%	139
Performance Bonus	1 677	–	–	–	–	–	–	–
Motor Vehicle Allowance	465	487	487	155	162	(7)	-4.2%	487
Cellphone Allowance	585	654	654	221	218	3	1.2%	654
Other benefits and allowances	101	105	105	35	34	1	3.7%	105
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	41 537	44 708	44 708	14 290	14 736	(446)	-3.0%	44 708
% increase		7.6%	7.6%					7.6%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	12 536 129	14 531 575	14 520 131	4 133 656	4 330 044	(196 388)	-4.5%	14 540 835
Pension and UIF Contributions	1 894 518	2 433 444	2 436 846	679 673	774 697	(95 024)	-12.3%	2 433 109
Medical Aid Contributions	1 133 885	1 296 344	1 302 089	397 348	417 072	(19 724)	-4.7%	1 296 204
Overtime	1 030 426	1 024 125	1 034 819	297 244	297 385	(141)	0.0%	1 022 055
Motor Vehicle Allowance	260 866	290 430	291 172	91 903	96 931	(5 028)	-5.2%	290 526
Cellphone Allowance	46 030	54 532	55 090	16 706	17 596	(890)	-5.1%	54 498
Housing Allowances	68 441	72 325	72 266	23 840	24 187	(347)	-1.4%	72 325
Other benefits and allowances	445 790	490 756	483 196	156 379	154 123	2 256	1.5%	491 058
Payments in lieu of leave	175 851	123 276	127 639	28 067	39 244	(11 178)	-28.5%	123 347
Long service awards	105 780	107 935	108 132	39 748	39 416	332	0.8%	107 937
Post-retirement benefit obligations	779 280	412 989	412 989	136 639	137 127	(488)	-0.4%	412 989
Scarcity	–	6 651	–	–	–	–	–	–
Acting and post related allowance	11 059	–	4 074	2 769	2 608	161	6.2%	1 429
Sub Total - Other Municipal Staff	18 488 055	20 844 382	20 848 443	6 003 971	6 330 431	(326 459)	-5.2%	20 846 311
% increase		12.7%	12.8%					12.8%
Total Parent Municipality	18 715 426	21 086 819	21 090 880	6 081 032	6 411 802	(330 770)	-5.2%	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	(3 248)	-5.6%	The variance is due to the planned annual increase in councillor remuneration that has not yet been implemented as well as councillor vacancies for the year-to-date.	The councillor remuneration increase is expected to be implemented in February 2026, following the national minister's announcement and subsequent adoption by Council. The period budget therefore needs to be realigned.
Pension and UIF Contributions	(140)	-11.6%	Immaterial variance.	-
Medical Aid Contributions	(6)	100.0%	Non-alignment of period budget.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Motor Vehicle Allowance	(206)	-70.7%	Non-alignment of period budget.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Cellphone Allowance	(191)	-5.4%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	(74)	-1.9%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(130)	-1.0%	Immaterial variance.	-
Pension and UIF Contributions	(318)	-23.8%	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	6	12.7%	Immaterial variance.	-
Performance Bonus	-	-	-	-
Motor Vehicle Allowance	(7)	-4.2%	Immaterial variance.	-
Cellphone Allowance	3	1.2%	Immaterial variance.	-
Other benefits and allowances	1	3.7%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(196 388)	-4.5%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects (EPWP).	The City had 3680 vacancies as at 31 October 2025; 4235 positions were filled (1593 internal, 485 external, 598 rehired & 1502 EPWP) with 479 terminations processed since the beginning of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required. The appointment of EPWP (Job Creation) workers through the roll-out of programmes as per approved Project Identification Documents (PID) is a continuous process.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Pension and UIF Contributions	(95 024)	-12.3%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Medical Aid Contributions	(19 724)	-4.7%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Overtime	(141)	0.0%	Immaterial variance.	-
Motor Vehicle Allowance	(5 028)	-5.2%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Cellphone Allowance	(890)	-5.1%	Immaterial variance.	-
Housing Allowances	(347)	-1.4%	Immaterial variance.	-
Other benefits and allowances	2 256	1.5%	Immaterial variance.	-
Payments in lieu of leave	(11 178)	-28.5%	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	332	0.8%	Immaterial variance.	-
Post-retirement benefit obligations	(488)	-0.4%	Immaterial variance.	-
Acting and post related allowance	161	6.2%	The variance is mainly due to vacancies for which officials have been placed in acting capacities.	Budget realignment from savings from the relevant vacant posts 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 Outcome	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	1 337 064	1 107 953	1 139 282	1 187 616	1 040 370	1 106 100	1 104 953	1 099 864	803 279	13 662 239	14 818 887	15 804 826
Service charges - Electricity revenue	2 270 111	2 187 572	2 256 589	2 054 841	1 862 562	1 931 787	1 746 146	1 724 135	1 755 865	1 786 892	1 756 568	2 107 981	23 441 050	24 084 867	24 870 755
Service charges - Water revenue	395 868	389 722	405 466	464 839	435 092	443 937	456 078	463 742	470 329	455 096	479 852	400 579	5 260 601	5 788 937	6 982 510
Service charges - Waste Water Management	205 753	222 999	222 248	263 212	219 822	218 735	233 095	230 336	233 821	226 963	228 120	238 538	2 743 642	3 023 719	3 656 047
Service charges - Waste Mangement	66 423	110 972	107 477	178 500	216 753	211 604	199 792	197 012	192 721	198 760	195 043	559 553	2 434 610	2 605 253	2 805 557
Rental of facilities and equipment	45 661	41 233	34 349	52 198	29 964	29 003	29 558	29 073	29 269	29 062	29 535	(34 691)	344 212	388 569	466 088
Interest earned - external investments	131 749	118 711	123 034	147 579	66 577	64 277	71 880	58 865	65 808	67 795	68 926	(226 679)	758 522	648 785	789 055
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 073	25 683	26 510	29 822	32 033	33 667	32 012	30 726	31 827	30 182	30 228	50 795	378 556	392 592	416 560
Licences and permits	11 533	47 371	40 325	27 303	4 989	4 304	3 910	4 110	4 292	4 113	4 107	(105 852)	50 506	52 779	55 101
Agency services	-	-	-	-	29 921	25 809	23 449	24 648	25 737	24 667	24 627	124 017	302 874	310 022	337 339
Transfers and Subsidies - Operational	2 278 593	433 475	39 671	416 558	382 630	1 694 142	139 684	399 159	1 413 022	129 637	129 637	(26 938)	7 429 270	7 404 716	7 561 017
Other revenue	115 216	1 212 869	802 784	331 029	97 536	997 085	87 332	92 190	1 052 435	86 245	90 198	(873 188)	4 091 731	4 226 475	4 424 234
Cash Receipts by Source	6 717 646	6 111 593	5 301 561	5 302 945	4 485 834	6 793 632	4 210 552	4 294 366	6 381 227	4 144 364	4 136 704	3 017 393	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	-	919 645	10 355	12 358	1 155 559	450 363	10 355	10 355	197 846	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	-	-	-	2 500 000	-	-	-	-	748 320	(1 048 320)	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	5 302 945	5 405 479	9 303 986	4 222 909	5 449 925	6 831 590	4 154 719	4 895 379	2 106 063	69 701 118	72 849 551	75 988 268

Table continues on next page.

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	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 Payments by Type															
Employee related costs	1 591 579	1 568 900	1 585 265	1 594 757	2 446 598	1 623 594	1 633 481	1 648 557	1 676 151	1 706 161	1 708 001	1 998 797	20 781 842	22 105 265	23 666 256
Remuneration of councillors	14 783	14 719	14 691	14 767	18 417	17 020	17 162	18 329	16 564	16 542	16 465	18 270	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	534 175	1 367 594	1 719 855	1 990 274
Bulk purchases - Electricity	1 963 509	1 952 022	2 051 079	1 448 613	1 320 819	1 385 864	1 203 387	1 278 278	1 232 036	1 287 768	1 222 775	1 408 936	17 755 086	18 363 846	19 062 355
Acquisitions - water & other inventory	–	–	–	–	194 049	217 467	183 357	213 994	233 070	197 590	188 483	965 411	2 393 420	2 524 268	2 830 402
Contracted services	–	–	–	–	1 067 781	1 218 109	715 809	747 700	722 742	801 279	809 165	5 113 720	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	164 881	392 626	353 947	345 847
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	2 355 778	1 328 660	1 101 580	2 246 237	368 839	420 766	247 259	258 275	353 281	345 867	279 507	(5 411 648)	3 894 401	4 399 758	4 510 681
Cash Payments by Type	5 939 468	4 864 301	4 766 467	5 408 839	5 515 142	5 310 709	4 043 001	4 197 510	4 277 576	4 546 394	4 317 054	4 792 541	57 979 003	60 695 201	63 716 994
Other Cash Flows/Payments by Type															
Capital assets	998 055	509 172	738 595	917 261	824 659	1 385 688	605 414	647 379	816 487	859 750	920 826	4 313 662	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	6 396 634	6 479 501	6 868 022	4 698 415	4 844 889	5 173 543	5 510 010	5 377 580	9 361 162	72 655 293	76 350 856	78 327 806
NET INCREASE/(DECREASE) IN CASH HELD	452 961	3 857 072	(227 446)	(1 093 689)	(1 074 022)	2 435 964	(475 505)	605 036	1 658 046	(1 355 292)	(482 201)	(7 255 099)	(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	13 565 428	12 491 406	14 927 370	14 451 865	15 056 901	16 714 947	15 359 656	14 877 455	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	13 565 428	12 491 406	14 927 370	14 451 865	15 056 901	16 714 947	15 359 656	14 877 455	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	248 952	264 166	248 952	(15 214)	-6.1%	2.1%
August	513 268	794 731	789 840	916 511	1 038 792	122 282	11.8%	7.1%
September	651 018	1 029 792	990 054	1 802 787	2 028 847	226 060	11.1%	14.0%
October	877 846	1 001 066	998 952	2 829 204	3 027 799	198 595	6.6%	22.0%
November	900 341	1 113 595	1 134 637		4 162 436	–		
December	1 048 353	993 193	1 183 658		5 346 094	–		
January	344 250	733 740	771 212		6 117 306	–		
February	650 898	1 261 209	1 289 578		7 406 884	–		
March	701 720	1 308 356	1 457 204		8 864 088	–		
April	740 072	1 210 326	1 318 776		10 182 864	–		
May	887 776	1 315 570	1 384 125		11 566 988	–		
June	1 819 764	1 753 674	1 969 959		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	4 719 631	832 044	1 064 132	(232 089)	-21.8%	4 421 695
Roads Infrastructure	1 265 887	2 562 889	2 698 703	490 174	607 474	(117 300)	-19.3%	2 403 464
Roads	1 257 084	2 559 939	2 694 724	490 174	605 099	(114 925)	-19.0%	2 400 033
Road Structures	1 304	950	1 326	–	376	(376)	-100.0%	800
Road Furniture	7 499	2 000	2 654	–	2 000	(2 000)	-100.0%	2 631
Storm water Infrastructure	173 070	212 633	223 344	53 673	69 575	15 902	22.9%	217 784
Drainage Collection	173 070	212 633	223 344	53 673	69 575	(15 902)	-22.9%	217 784
Electrical Infrastructure	256 267	308 060	320 104	103 828	73 887	(29 941)	-40.5%	334 425
HV Substations	178 197	232 590	246 634	66 872	51 433	15 439	30.0%	260 955
LV Networks	78 071	75 470	73 470	36 956	22 454	14 502	64.6%	73 470
Water Supply Infrastructure	621 520	913 955	961 238	130 179	182 727	52 548	28.8%	990 430
Reservoirs	159 001	199 893	223 590	28 349	77 238	(48 889)	-63.3%	233 472
Pump Stations	24 457	31 991	38 123	5 646	7 438	(1 792)	-24.1%	33 523
Water Treatment Works	174 431	137 840	152 650	33 320	25 341	7 979	31.5%	174 554
Bulk Mains	82 451	72 610	76 661	14 481	11 407	3 074	26.9%	80 502
Distribution	181 180	471 620	470 213	48 383	61 303	(12 920)	-21.1%	468 378
Sanitation Infrastructure	196 689	496 515	484 990	52 484	125 919	73 435	58.3%	456 395
Reticulation	133 683	304 185	282 428	35 409	65 075	(29 666)	-45.6%	268 659
Waste Water Treatment Works	63 005	192 330	202 562	17 076	60 845	(43 769)	-71.9%	187 736
Solid Waste Infrastructure	71 878	20 873	25 152	85	3 100	(3 015)	-97.3%	13 098
Landfill Sites	71 878	20 873	25 152	85	3 100	(3 015)	-97.3%	13 098
Information and Communication Infrastructure	996	6 100	6 100	1 620	1 450	170	11.7%	6 100
Data Centres	505	6 100	6 100	1 620	1 450	170	11.7%	6 100
Core Layers	491	–	–	–	–	–	–	–
Community Assets	170 251	202 571	226 416	59 987	58 381	1 606	2.8%	249 203
Community Facilities	170 201	201 921	225 766	59 987	58 281	1 706	2.9%	248 553
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	2 218	626	1 337	(711)	-53.2%	1 259
Fire/Ambulance Stations	4 026	4 000	3 226	–	1 725	(1 725)	-100.0%	3 226
Libraries	12 473	13 936	13 936	5 530	5 416	114	2.1%	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	62 016	4 957	18 124	(13 167)	-72.7%	62 016
Taxi Ranks/Bus Terminals	104 884	129 472	135 357	48 689	31 678	17 011	53.7%	159 215
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	85 484	9 773	25 815	(16 042)	-62.1%	121 025
Operational Buildings	190 472	51 849	85 484	9 773	25 815	(16 042)	-62.1%	121 025
Municipal Offices	208 045	32 284	37 945	2 772	5 727	(2 955)	-51.6%	37 574
Workshops	(17 573)	16 565	44 538	7 001	20 088	(13 087)	-65.1%	80 452
Laboratories	–	3 000	3 000	–	–	–	–	3 000
Intangible Assets	90 693	88 561	88 433	8 744	22 526	(13 782)	-61.2%	92 081
Licences and Rights	90 693	88 561	88 433	8 744	22 526	(13 782)	-61.2%	92 081
Water Rights	47	150	150	–	–	–	–	150
Computer Software and Applications	90 646	88 411	88 283	8 744	22 526	(13 782)	-61.2%	91 931
Computer Equipment	107 029	154 770	161 542	53 831	43 506	10 325	23.7%	165 297
Computer Equipment	107 029	154 770	161 542	53 831	43 506	10 325	23.7%	165 297
Furniture and Office Equipment	48 805	14 257	16 331	7 049	8 953	(1 905)	-21.3%	16 982
Furniture and Office Equipment	48 805	14 257	16 331	7 049	8 953	(1 905)	-21.3%	16 982
Machinery and Equipment	141 262	109 851	159 423	51 429	53 139	(1 710)	-3.2%	176 401
Machinery and Equipment	141 262	109 851	159 423	51 429	53 139	(1 710)	-3.2%	176 401
Transport Assets	228 543	251 068	267 580	137 782	39 582	98 200	248.1%	276 661
Transport Assets	228 543	251 068	267 580	137 782	39 582	98 200	248.1%	276 661
Land	47 171	116 834	221 711	84 477	63 762	20 714	32.5%	224 145
Land	47 171	116 834	221 711	84 477	63 762	20 714	32.5%	224 145
Total Capital Expenditure on new assets	3 610 532	5 510 786	5 946 550	1 245 115	1 379 797	(134 681)	-9.8%	5 743 491

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	2 716 364	551 244	646 320	(95 076)	-14.7%	2 504 224
Roads Infrastructure	161 300	288 850	352 257	68 266	74 466	(6 200)	-8.3%	289 773
Roads	146 887	262 965	318 358	47 162	52 481	(5 318)	-10.1%	257 361
Road Structures	14 413	25 885	33 900	21 104	21 985	(881)	-4.0%	32 411
Storm water Infrastructure	4 472	11 102	12 694	1 490	2 570	(1 080)	-42.0%	12 694
Drainage Collection	4 472	11 102	12 694	1 490	2 570	(1 080)	-42.0%	12 694
Electrical Infrastructure	474 797	461 255	453 099	203 245	186 170	17 074	9.2%	449 226
HV Substations	124 604	50 854	62 964	29 542	38 551	(9 008)	-23.4%	62 091
MV Substations	18 549	45 000	26 200	5 310	7 707	(2 397)	-31.1%	23 200
MV Networks	204 055	222 201	219 713	121 242	93 509	27 733	29.7%	219 713
LV Networks	127 590	143 200	144 222	47 150	46 404	746	1.6%	144 222
Water Supply Infrastructure	347 363	520 200	523 542	64 270	87 667	(23 397)	-26.7%	463 583
Water Treatment Works	7 326	200 000	200 000	24 071	16 250	7 821	48.1%	147 500
Bulk Mains	87 664	-	-	-	-	-	-	-
Distribution	252 373	320 200	323 542	40 199	71 417	(31 218)	-43.7%	316 083
Sanitation Infrastructure	920 194	1 278 692	1 333 226	206 261	286 617	(80 356)	-28.0%	1 246 850
Pump Station	89 717	107 663	109 540	12 357	26 659	(14 302)	-53.65%	99 409
Reticulation	631 769	691 459	798 987	121 807	167 399	(45 592)	-27.2%	742 149
Waste Water Treatment Works	190 054	319 817	321 792	47 770	73 724	(25 954)	-35.2%	305 528
Outfall Sewers	8 655	159 753	102 907	24 327	18 836	5 491	29.2%	99 764
Solid Waste Infrastructure	616	1 266	1 620	-	-	-	-	2 172
Landfill Sites	616	1 266	1 620	-	-	-	-	2 172
Information and Communication Infrastructure	35 524	41 920	39 925	7 713	8 830	(1 117)	-12.7%	39 925
Data Centres	35 524	41 740	39 745	7 533	8 830	(1 297)	-14.7%	39 745
Core Layers	-	180	180	180	-	180	100.0%	180
Community Assets	67 468	143 018	144 670	20 190	23 747	(3 557)	-15.0%	140 229
Community Facilities	49 604	91 468	95 933	18 965	22 404	(3 439)	-15.4%	91 492
Halls	1 068	-	-	-	-	-	-	-
Museums	926	1 800	1 762	231	202	28	14.1%	1 762
Libraries	-	2 600	2 600	1 210	500	710	142.1%	2 600
Public Open Space	99	100	100	16	11	5	50.0%	92
Nature Reserves	27 016	49 622	44 922	10 990	10 596	393	3.7%	40 561
Markets	29 513	34 345	43 549	5 774	10 693	(4 919)	-46.0%	43 477
Taxi Ranks/Bus Terminals	(9 017)	3 000	3 000	744	402	342	85.0%	3 000
Sport and Recreation Facilities	17 864	51 550	48 737	1 224	1 342	(118)	-8.8%	48 737
Indoor Facilities	-	1 550	1 038	296	216	80	37.2%	1 038
Outdoor Facilities	17 864	50 000	47 699	928	1 127	(198)	-17.6%	47 699
Other assets	15 463	20 942	26 691	5 628	4 213	1 415	33.6%	18 269
Operational Buildings	15 463	20 942	26 691	5 628	4 213	1 415	33.6%	18 269
Municipal Offices	15 546	19 942	25 388	4 749	3 613	1 136	31.5%	16 962
Laboratories	(83)	1 000	1 303	879	600	279	46.4%	1 306
Intangible Assets	7 549	15 850	13 350	229	12 279	(12 050)	-98.1%	13 350
Licences and Rights	7 549	15 850	13 350	229	12 279	(12 050)	-98.1%	13 350
Computer Software and Applications	7 549	15 850	13 350	229	12 279	(12 050)	-98.1%	13 350
Computer Equipment	142 179	144 152	153 400	70 329	67 001	3 327	5.0%	157 111
Computer Equipment	142 179	144 152	153 400	70 329	67 001	3 327	5.0%	157 111
Furniture and Office Equipment	26 073	103 046	77 541	5 827	7 262	(1 435)	-19.8%	50 629
Furniture and Office Equipment	26 073	103 046	77 541	5 827	7 262	(1 435)	-19.8%	50 629
Machinery and Equipment	70 678	102 473	96 855	14 084	16 469	(2 385)	-14.5%	76 201
Machinery and Equipment	70 678	102 473	96 855	14 084	16 469	(2 385)	-14.5%	76 201
Transport Assets	484 307	610 352	608 338	253 176	228 512	24 663	10.8%	608 338
Transport Assets	484 307	610 352	608 338	253 176	228 512	24 663	10.8%	608 338
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	3 837 855	920 707	1 005 804	(85 097)	-8.5%	3 568 995

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	2 409 375	457 919	390 935	66 983	17.1%	2 237 333
Roads Infrastructure	153 226	139 888	138 141	14 549	19 060	(4 512)	-23.7%	114 426
Roads	147 749	126 080	124 332	13 190	14 734	(1 544)	-10.5%	100 636
Road Structures	334	–	–	–	–	–	–	–
Road Furniture	5 143	13 808	13 808	1 359	4 327	(2 968)	-68.6%	13 791
Storm water Infrastructure	181 387	138 054	193 256	55 654	31 647	24 007	75.9%	180 490
Drainage Collection	181 387	138 054	193 256	55 654	31 647	24 007	75.9%	180 490
Electrical Infrastructure	195 385	218 174	251 631	52 289	72 582	(20 292)	-28.0%	213 835
HV Substations	195 385	218 174	251 631	52 289	72 582	(20 292)	-28.0%	213 835
Water Supply Infrastructure	21 477	23 700	29 005	7 453	1 213	6 240	514.7%	29 005
Reservoirs	5 184	2 500	4 886	482	313	169	54.2%	4 886
Distribution	16 293	21 200	24 118	6 971	900	6 071	674.6%	24 118
Sanitation Infrastructure	1 325 558	1 588 194	1 574 671	270 156	204 157	65 999	32.3%	1 492 009
Pump Station	5 582	17 764	17 211	560	981	(421)	-42.9%	14 947
Reticulation	11 569	11 998	13 565	5 473	3 846	1 627	42.3%	13 565
Waste Water Treatment Works	1 308 406	1 558 432	1 543 895	264 123	199 330	64 793	32.5%	1 463 497
Solid Waste Infrastructure	28 804	764	581	136	325	(189)	-58.3%	886
Landfill Sites	28 804	764	581	136	325	(189)	-58.3%	886
Coastal Infrastructure	102 244	215 416	216 917	57 455	61 634	(4 179)	-6.8%	201 509
Promenades	102 244	215 416	216 917	57 455	61 634	(4 179)	-6.8%	201 509
Information and Communication Infrastructure	5 399	7 551	5 174	227	317	(91)	-28.5%	5 174
Data Centres	1 395	–	–	–	–	–	–	–
Core Layers	4 004	7 551	5 174	227	317	(91)	-28.5%	5 174
Community Assets	365 568	461 825	503 019	77 385	113 050	(35 666)	-31.5%	423 470
Community Facilities	224 501	391 335	435 007	65 137	101 617	(36 480)	-35.9%	359 865
Halls	3 681	3 130	2 705	203	87	116	133.7%	2 705
Centres	7 076	14 073	13 106	2 245	3 835	(1 590)	-41.5%	11 156
Clinics/Care Centres	43 569	55 340	64 333	8 711	19 433	(10 722)	-55.2%	60 492
Fire/Ambulance Stations	18 678	12 200	10 500	545	2 212	(1 667)	-75.3%	10 500
Libraries	2 629	14 792	13 020	107	903	(795)	-88.1%	2 937
Cemeteries/Crematoria	19 685	55 700	56 467	12 888	1 733	11 155	643.6%	56 467
Public Open Space	61 815	71 080	72 487	17 207	18 964	(1 757)	-9.3%	67 183
Nature Reserves	6 051	2 234	3 991	273	441	(168)	-38.2%	3 257
Public Ablution Facilities	983	500	3 185	450	1 075	(625)	-58.1%	3 135
Markets	20 537	25 945	38 470	3 728	11 073	(7 345)	-66.3%	38 270
Taxi Ranks/Bus Terminals	39 796	136 341	156 743	18 779	41 861	(23 082)	-55.1%	103 762
Sport and Recreation Facilities	141 067	70 490	68 012	12 247	11 433	814	7.1%	63 605
Indoor Facilities	37 293	5 080	6 294	4 159	1 663	2 496	150.0%	6 294
Outdoor Facilities	103 774	65 410	61 717	8 088	9 770	(1 682)	-17.2%	57 311
Heritage assets	374	–	231	107	231	(124)	-53.7%	231
Monuments	374	–	231	107	231	(124)	-53.7%	231
Other assets	564 225	790 390	818 831	121 174	134 875	(13 702)	-10.2%	894 698
Operational Buildings	353 189	461 742	490 145	56 365	79 868	(23 503)	-29.4%	475 256
Municipal Offices	226 426	323 173	346 422	31 929	50 891	(18 962)	-37.3%	333 256
Workshops	79 088	129 069	134 223	24 435	28 227	(3 792)	-13.4%	132 500
Training Centres	47 676	9 500	9 500	–	750	(750)	-100.0%	9 500
Housing	211 036	328 648	328 686	64 809	55 007	9 802	17.8%	419 442
Social Housing	211 036	328 648	328 686	64 809	55 007	9 802	17.8%	419 442
Intangible Assets	12 790	15 045	12 892	531	2 027	(1 496)	-73.8%	7 486
Licences and Rights	12 790	15 045	12 892	531	2 027	(1 496)	-73.8%	7 486
Computer Software and Applications	12 790	15 045	12 892	531	2 027	(1 496)	-73.8%	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	8 194	6 267	1 080	5 187	480.4%	8 147
Machinery and Equipment	11 211	9 089	8 194	6 267	1 080	5 187	480.4%	8 147
Total Capital Expenditure on upgrading of existing assets	2 982 124	3 608 091	3 752 543	663 382	642 198	21 184	3.3%	3 571 364

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	3 788 889	731 232	952 465	221 233	23.2%	3 788 889
Roads Infrastructure	874 451	929 994	929 994	147 457	228 982	81 525	35.6%	929 994
Roads	874 451	897 346	897 346	147 457	228 982	81 525	35.6%	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	1 000 366	270 293	298 846	28 552	9.6%	1 000 366
Power Plants	33 841	48 885	48 765	11 410	15 885	4 476	28.2%	48 765
HV Substations	54 336	100 658	100 663	17 541	15 942	(1 600)	-10.0%	100 663
MV Substations	527 648	607 834	611 896	175 241	194 344	19 103	9.8%	611 896
LV Networks	204 750	243 715	239 041	66 100	72 674	6 574	9.0%	239 041
Water Supply Infrastructure	444 645	778 239	733 570	135 219	217 803	82 584	37.9%	733 570
Boreholes	13 600	–	–	911	13 101	12 190	93.0%	–
Reservoirs	61 603	119 511	91 237	24 906	23 236	(1 670)	-7.2%	91 237
Pump Stations	81 329	50 383	50 383	33 993	25 584	(8 409)	-32.9%	50 383
Water Treatment Works	62 410	45 647	58 694	28 565	26 175	(2 390)	-9.1%	58 694
Bulk Mains	35 676	1 662	200	14 585	7 311	(7 275)	-99.5%	200
Distribution	190 027	561 037	533 055	32 260	122 397	90 137	73.6%	533 055
Sanitation Infrastructure	676 620	854 396	856 532	177 265	206 068	28 803	14.0%	856 532
Pump Station	–	15 928	16 174	–	–	–	–	16 174
Reticulation	486 631	607 822	609 713	121 777	139 278	17 501	12.6%	609 713
Waste Water Treatment Works	179 660	219 334	219 334	53 568	63 520	9 951	15.7%	219 334
Outfall Sewers	10 329	11 312	11 312	1 919	3 270	1 352	41.3%	11 312
Solid Waste Infrastructure	4 355	11 660	11 660	998	766	(232)	-30.2%	11 660
Landfill Sites	4 355	9 869	9 869	998	766	(232)	-30.2%	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	701 440	227 716	194 716	(33 000)	-16.9%	701 440
Community Facilities	105 934	572 147	569 822	20 538	28 672	8 134	28.4%	569 822
Halls	53 496	12 438	12 438	10 115	13 437	3 322	24.7%	12 438
Centres	660	4 753	4 753	8	92	83	90.8%	4 753
Clinics/Care Centres	4 070	8 368	8 368	1 511	1 388	(124)	-8.9%	8 368
Fire/Ambulance Stations	1 400	15 346	15 389	146	839	693	82.6%	15 389
Testing Stations	–	14 245	14 247	–	–	–	–	14 247
Museums	–	6	6	–	–	–	–	6
Libraries	2 643	908	908	477	552	76	13.7%	908
Cemeteries/Crematoria	23 975	34 699	34 699	6 003	8 222	2 220	27.0%	34 699
Public Open Space	–	448 595	446 095	–	–	–	–	446 095
Nature Reserves	6 733	5 097	5 226	934	1 152	218	18.9%	5 226
Public Ablution Facilities	7 224	18 598	18 598	1 214	2 362	1 148	48.6%	18 598
Markets	5 733	9 094	9 094	131	628	497	79.2%	9 094
Sport and Recreation Facilities	674 150	131 618	131 618	207 178	166 044	(41 134)	-24.8%	131 618
Indoor Facilities	152	60 375	60 375	4	144	140	97.2%	60 375
Outdoor Facilities	673 998	71 242	71 242	207 174	165 900	(41 274)	-24.9%	71 242
Heritage assets	162	376	376	3	9	7	71.6%	376
Works of Art	162	–	–	3	9	7	71.6%	–
Other Heritage	–	376	376	–	–	–	–	376

Table continues on next page.

City of Cape Town: FMR - Annexure A (October 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>Repairs and maintenance expenditure by Asset Class/Sub-class</u>								
<u>Investment properties</u>	347	177	177	69	1 008	939	93.2%	177
Revenue Generating	347	165	165	67	997	930	93.3%	165
<i>Improved Property</i>	347	165	165	67	997	930	93.3%	165
Non-revenue Generating	–	12	12	1	10	9	86.0%	12
<i>Unimproved Property</i>	–	12	12	1	10	9	86.0%	12
<u>Other assets</u>	211 170	700 013	701 547	34 173	64 883	30 710	47.3%	701 547
Operational Buildings	211 170	613 653	623 387	34 173	64 883	30 710	47.3%	623 387
<i>Municipal Offices</i>	205 148	600 447	610 176	33 245	63 671	30 426	47.8%	610 176
<i>Workshops</i>	–	8 173	8 179	–	–	–	–	8 179
<i>Laboratories</i>	4 878	4 793	4 793	828	799	(29)	-3.6%	4 793
<i>Training Centres</i>	725	240	240	100	301	202	66.9%	240
<i>Depots</i>	420	–	–	–	111	111	100.0%	–
Housing	–	86 360	78 160	–	–	–	–	78 160
<i>Social Housing</i>	–	86 360	78 160	–	–	–	–	78 160
<u>Computer Equipment</u>	361 832	421 253	445 054	109 387	159 297	49 910	31.3%	445 054
Computer Equipment	361 832	421 253	445 054	109 387	159 297	49 910	31.3%	445 054
<u>Furniture and Office Equipment</u>	1 187 148	268 911	284 536	397 390	259 231	(138 159)	-53.3%	284 536
Furniture and Office Equipment	1 187 148	268 911	284 536	397 390	259 231	(138 159)	-53.3%	284 536
<u>Machinery and Equipment</u>	–	412 982	422 034	–	–	–	–	422 034
Machinery and Equipment	–	412 982	422 034	–	–	–	–	422 034
<u>Transport Assets</u>	520 635	502 392	478 464	152 374	140 533	(11 841)	-8.4%	478 464
Transport Assets	520 635	502 392	478 464	152 374	140 533	(11 841)	-8.4%	478 464
Total Repairs and Maintenance Expenditure	5 882 023	6 842 018	6 822 516	1 652 342	1 772 142	119 799	6.8%	6 822 516

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	604 074	599 087	(4 987)	-0.83%	1 797 262
Roads Infrastructure	523 514	512 785	512 785	177 507	170 928	(6 579)	-3.85%	512 785
Roads	523 514	480 686	480 686	165 648	160 229	(5 419)	-3.38%	480 686
Road Structures	–	13 721	13 721	4 714	4 574	(140)	-3.07%	13 721
Road Furniture	–	18 378	18 378	7 145	6 126	(1 019)	-16.63%	18 378
Storm water Infrastructure	80 367	83 948	83 948	27 363	27 983	619	2.21%	83 948
Drainage Collection	80 367	83 948	83 948	27 363	27 983	619	2.21%	83 948
Electrical Infrastructure	368 024	387 725	387 725	131 494	129 242	(2 252)	-1.74%	387 725
Power Plants	7 976	7 739	7 739	2 633	2 580	(54)	-2.09%	7 739
HV Substations	25 070	31 629	31 629	9 636	10 543	907	8.60%	31 629
MV Substations	82 083	81 705	81 705	28 583	27 235	(1 348)	-4.95%	81 705
MV Networks	139 364	143 974	143 974	47 919	47 991	72	0.15%	143 974
LV Networks	113 531	122 678	122 678	42 722	40 893	(1 830)	-4.47%	122 678
Water Supply Infrastructure	251 618	273 364	273 364	86 493	91 121	4 628	5.08%	273 364
Reservoirs	33 848	34 988	34 988	11 418	11 663	245	2.10%	34 988
Pump Stations	10 677	11 438	11 438	3 531	3 813	282	7.39%	11 438
Water Treatment Works	19 095	20 941	20 941	6 673	6 980	308	4.41%	20 941
Bulk Mains	3 395	6 703	6 703	1 905	2 234	329	14.72%	6 703
Distribution	184 603	199 294	199 294	62 966	66 431	3 465	5.22%	199 294
Sanitation Infrastructure	297 240	315 945	315 945	103 979	105 315	1 336	1.27%	315 945
Pump Station	13 237	19 729	19 729	4 817	6 576	1 759	26.75%	19 729
Reticulation	115 713	120 874	120 874	42 649	40 291	(2 358)	-5.85%	120 874
Waste Water Treatment Works	163 385	170 438	170 438	54 877	56 813	1 936	3.41%	170 438
Outfall Sewers	4 904	4 904	4 904	1 636	1 635	(1)	-0.09%	4 904
Solid Waste Infrastructure	67 581	77 039	77 039	26 349	25 680	(669)	-2.60%	77 039
Landfill Sites	67 581	65 634	65 634	22 544	21 878	(666)	-3.04%	65 634
Waste Processing Facilities	–	11 406	11 406	3 805	3 802	(3)	-0.08%	11 406
Coastal Infrastructure	8 442	11 049	11 049	3 150	3 683	533	14.47%	11 049
Promenades	8 442	11 049	11 049	3 150	3 683	533	14.47%	11 049
Information and Communication Infrastructure	144 487	135 407	135 407	47 739	45 136	(2 604)	-5.77%	135 407
Data Centres	144 487	57 789	57 789	20 373	19 263	(1 110)	-5.76%	57 789
Core Layers	–	74 572	74 572	26 349	24 857	(1 492)	-6.00%	74 572
Distribution Layers	–	3 046	3 046	1 018	1 015	(2)	-0.23%	3 046
Community Assets	346 993	345 787	345 787	107 763	115 262	7 499	6.51%	345 787
Community Facilities	141 779	151 509	151 509	44 117	50 503	6 386	12.64%	151 509
Halls	4 791	4 971	4 971	1 620	1 657	37	2.24%	4 971
Centres	4 702	5 027	5 027	1 567	1 676	108	6.47%	5 027
Clinics/Care Centres	7 904	9 553	9 553	2 639	3 184	545	17.13%	9 553
Fire/Ambulance Stations	3 222	3 126	3 126	1 202	1 042	(160)	-15.36%	3 126
Testing Stations	1 439	1 508	1 508	531	503	(28)	-5.58%	1 508
Museums	343	343	343	114	114	(0)	-0.01%	343
Theatres	112	112	112	37	37	(0)	-0.01%	112
Libraries	19 698	19 707	19 707	2 932	6 569	3 637	55.36%	19 707
Cemeteries/Crematoria	5 370	5 499	5 499	1 814	1 833	19	1.05%	5 499
Public Open Space	15 806	18 453	18 453	5 230	6 151	921	14.97%	18 453
Nature Reserves	751	908	908	209	303	94	31.09%	908
Public Ablution Facilities	3 473	3 450	3 450	1 173	1 150	(23)	-1.97%	3 450
Markets	4 288	5 239	5 239	1 474	1 746	273	15.62%	5 239
Abattoirs	0	0	0	0	0	0	0.50%	0
Taxi Ranks/Bus Terminals	69 881	73 611	73 611	23 575	24 537	962	3.92%	73 611
Sport and Recreation Facilities	205 214	194 278	194 278	63 646	64 759	1 114	1.72%	194 278
Indoor Facilities	12 899	15 937	15 937	4 360	5 312	952	17.92%	15 937
Outdoor Facilities	192 314	178 341	178 341	59 285	59 447	162	0.27%	178 341

Table continues on next page.

City of Cape Town: FMR - Annexure A (October 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	570	8 651	8 080	93.41%	25 953
Revenue Generating	1 609	1 711	1 711	570	570	-	-	1 711
Improved Property	1 609	1 711	1 711	570	570	-	-	1 711
Non-revenue Generating	(78)	24 241	24 241	-	8 080	8 080	100.00%	24 241
Unimproved Property	(78)	24 241	24 241	-	8 080	8 080	100.00%	24 241
<u>Other assets</u>	428 110	429 098	429 098	148 219	143 033	(5 186)	-3.63%	429 098
Operational Buildings	312 846	307 777	307 777	108 975	102 592	(6 383)	-6.22%	307 777
Municipal Offices	270 346	262 886	262 886	94 576	87 629	(6 947)	-7.93%	262 886
Workshops	-	42 498	42 498	13 966	14 166	200	1.41%	42 498
Yards	212	-	-	-	-	-	-	-
Laboratories	696	755	755	244	252	8	3.19%	755
Training Centres	521	1 591	1 591	174	530	357	67.25%	1 591
Depots	41 069	47	47	16	16	-	-	47
Housing	115 264	121 321	121 321	39 244	40 440	1 196	2.96%	121 321
Social Housing	115 264	121 321	121 321	39 244	40 440	1 196	2.96%	121 321
<u>Biological or Cultivated Assets</u>	-	337	337	-	112	112	100.00%	337
Biological or Cultivated Assets	-	337	337	-	112	112	100.00%	337
<u>Intangible Assets</u>	170 453	170 722	170 722	55 169	56 907	1 739	3.06%	170 722
Licences and Rights	170 453	170 722	170 722	55 169	56 907	1 739	3.06%	170 722
Water Rights	-	32	32	-	11	11	100.00%	32
Computer Software and Applications	170 081	170 690	170 690	55 169	56 897	1 728	3.04%	170 690
Unspecified	372	-	-	-	-	-	-	-
<u>Computer Equipment</u>	252 319	270 104	270 104	84 210	90 035	5 824	6.47%	270 104
Computer Equipment	252 319	270 104	270 104	84 210	90 035	5 824	6.47%	270 104
<u>Furniture and Office Equipment</u>	130 894	83 209	83 209	29 217	27 736	(1 481)	-5.34%	83 209
Furniture and Office Equipment	130 894	83 209	83 209	29 217	27 736	(1 481)	-5.34%	83 209
<u>Machinery and Equipment</u>	156 183	222 600	222 600	66 899	74 200	7 301	9.84%	222 600
Machinery and Equipment	156 183	222 600	222 600	66 899	74 200	7 301	9.84%	222 600
<u>Transport Assets</u>	549 547	629 093	629 093	192 365	209 698	17 333	8.27%	629 093
Transport Assets	549 547	629 093	629 093	192 365	209 698	17 333	8.27%	629 093
<u>Land</u>	10 900	-	-	-	-	-	-	-
Land	10 900	-	-	-	-	-	-	-
<u>Living resources</u>	-	-	-	83	-	(83)	-100.00%	-
Mature	-	-	-	83	-	(83)	-100.00%	-
Policing and Protection	-	-	-	83	-	(83)	-100.00%	-
Total Depreciation	3 788 203	3 974 165	3 974 165	1 288 569	1 324 722	36 152	2.73%	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								
<u>Financial Performance</u>								
Property rates	12 786 378	13 761 592	13 761 592	4 527 094	4 408 555	118 540	2.7%	13 761 592
Service charges	31 810 243	34 006 616	34 006 616	11 950 216	11 953 473	(3 256)	-0.0%	34 051 679
Investment revenue	1 581 682	778 395	778 395	464 546	258 944	205 602	79.4%	777 395
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 611 611	2 673 161	(61 551)	-2.3%	7 429 270
Other own revenue	14 335 752	15 285 347	15 285 347	4 536 330	4 212 464	323 866	7.7%	15 304 698
Total Revenue (excluding capital transfers and contributions)	67 471 824	71 161 512	71 261 220	24 089 797	23 506 596	583 201	2.5%	71 324 635
Employee costs	18 639 556	21 003 489	21 007 558	6 058 570	6 378 411	(319 840)	-5.0%	20 722 224
Remuneration of Councillors	185 833	197 729	197 729	62 770	66 635	(3 865)	-5.8%	199 281
Depreciation and amortisation	3 735 866	4 025 354	4 025 354	1 305 669	1 341 785	(36 116)	-2.7%	4 025 354
Interest	847 514	1 428 206	1 422 254	305 511	465 041	(159 530)	-34.3%	1 427 077
Inventory consumed and bulk purchases	23 478 697	25 725 440	25 716 072	7 416 474	7 467 536	(51 062)	-0.7%	25 702 106
Transfers and subsidies	354 016	346 993	362 679	95 205	131 443	(36 238)	-27.6%	351 915
Other expenditure	17 115 537	18 936 013	19 031 286	4 873 772	5 082 166	(208 395)	-4.1%	19 158 970
Total Expenditure	64 357 020	71 663 224	71 762 933	20 117 970	20 933 017	(815 047)	-3.9%	71 586 927
Surplus/(Deficit)	3 114 804	(501 712)	(501 712)	3 971 827	2 573 579	1 398 248	54.3%	(262 292)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	818 213	950 574	(132 360)	-13.9%	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	4 790 257	3 524 153	1 266 105	35.9%	3 591 102
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	5 728 224	3 353 477	3 362 447	4 790 257	3 524 153	1 266 105	35.9%	3 591 102
<u>Capital expenditure & funds sources</u>								
Capital expenditure	9 398 351	12 937 678	13 620 016	2 846 562	3 055 489	(208 927)	-6.8%	12 966 919
Capital transfers recognised	2 541 359	3 855 190	3 864 159	818 249	925 289	(107 040)	-11.6%	3 816 121
Borrowing	5 854 382	5 000 000	5 000 000	801 950	936 705	(134 755)	-14.4%	4 827 602
Internally generated funds	1 002 610	4 082 488	4 755 857	1 226 363	1 193 494	32 868	2.8%	4 323 197
Total sources of capital funds	9 398 351	12 937 678	13 620 016	2 846 562	3 055 489	(208 927)	-6.8%	12 966 919
<u>Financial position</u>								
Total current assets	23 501 587	25 925 854	27 199 762	22 224 344				27 199 762
Total non current assets	76 367 851	85 718 784	86 401 123	81 140 897				86 401 123
Total current liabilities	13 229 469	16 649 610	18 596 887	9 616 137				18 596 887
Total non current liabilities	13 139 535	20 716 422	20 716 422	15 913 860				20 716 422
Community wealth/Equity	73 500 434	74 278 606	74 287 576	77 835 244				74 287 576
<u>Cash flows</u>								
Net cash from (used) operating	10 444 691	6 885 804	6 893 681	3 603 986	1 649 716	(1 954 269)	-118.5%	6 893 681
Net cash from (used) investing	(7 783 978)	(13 020 575)	(13 702 913)	(3 180 440)	(3 242 824)	(62 383)	1.9%	(13 702 913)
Net cash from (used) financing	751 986	3 885 252	3 885 252	2 618 963	2 596 582	(22 381)	-0.9%	3 885 252
Cash/cash equivalents at the month/year end	10 857 789	6 599 092	7 873 000	13 839 489	11 580 005	(2 259 484)	-19.5%	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	7 220 197	6 862 849	357 348	5.2%	20 863 737
Executive and council	1 551	393	393	179	131	48	36.4%	393
Finance and administration	21 098 325	20 899 114	20 899 114	7 220 001	6 862 717	357 284	5.2%	20 863 340
Internal audit	(5)	4	4	17	1	16	1299.9%	4
Community and public safety	4 769 545	4 772 581	4 864 346	1 529 864	1 380 579	149 285	10.8%	4 797 427
Community and social services	116 238	142 377	142 377	62 956	54 196	8 760	16.2%	143 326
Sport and recreation	120 307	102 068	102 068	27 833	27 084	748	2.8%	(17 894)
Public safety	2 492 605	2 344 266	2 344 266	794 345	577 341	217 005	37.6%	2 344 266
Housing	1 636 011	1 732 928	1 824 694	528 619	593 946	(65 327)	-11.0%	1 873 391
Health	404 383	450 941	450 941	116 110	128 011	(11 901)	-9.3%	454 338
Economic and environmental services	3 068 851	4 279 566	4 288 536	1 026 638	1 130 589	(103 951)	-9.2%	4 278 536
Planning and development	682 164	740 131	740 131	251 635	255 766	(4 131)	-1.6%	740 131
Road transport	2 326 957	3 479 674	3 488 644	761 945	863 918	(101 973)	-11.8%	3 478 644
Environmental protection	59 731	59 761	59 761	13 058	10 905	2 153	19.7%	59 761
Trading services	40 651 308	44 602 463	44 610 406	14 965 898	14 920 900	44 998	0.3%	44 655 583
Energy sources	23 176 463	24 274 550	24 274 550	8 999 666	8 967 157	32 509	0.4%	24 319 727
Water management	11 455 302	12 577 501	12 577 501	3 482 449	3 442 913	39 535	1.1%	12 577 501
Waste water management	3 896 855	4 438 859	4 446 803	1 426 023	1 405 547	20 476	1.5%	4 446 803
Waste management	2 122 688	3 311 553	3 311 553	1 057 760	1 105 283	(47 523)	-4.3%	3 311 552
Other	495 669	462 581	462 581	165 630	162 253	3 377	2.1%	462 581
Total Revenue - Functional	70 085 244	75 016 701	75 125 380	24 908 227	24 457 170	451 057	1.8%	75 057 864
Expenditure - Functional								
Governance and administration	10 456 766	3 255 812	3 283 156	1 310 152	823 242	486 910	59.1%	3 225 826
Executive and council	574 706	133 192	133 068	25 042	36 917	(11 875)	-32.2%	133 523
Finance and administration	9 817 458	3 119 756	3 147 223	1 285 118	785 291	499 826	63.6%	3 089 445
Internal audit	64 602	2 864	2 864	(8)	1 033	(1 041)	-100.8%	2 858
Community and public safety	11 179 131	15 605 681	15 668 364	4 351 638	4 626 686	(275 048)	-5.9%	15 256 983
Community and social services	1 180 490	1 853 305	1 856 920	530 591	558 075	(27 484)	-4.9%	1 849 065
Sport and recreation	1 786 628	2 496 139	2 494 876	702 775	744 023	(41 248)	-5.5%	2 360 655
Public safety	4 715 741	6 736 213	6 707 438	1 768 104	1 863 284	(95 181)	-5.1%	6 451 714
Housing	1 910 760	2 609 915	2 699 022	795 658	864 297	(68 640)	-7.9%	2 708 073
Health	1 585 513	1 910 108	1 910 108	554 511	597 007	(42 496)	-7.1%	1 887 477
Economic and environmental services	6 847 287	8 166 494	8 168 427	2 296 838	2 484 659	(187 821)	-7.6%	8 450 317
Planning and development	1 772 352	2 246 064	2 246 490	646 716	698 325	(51 609)	-7.4%	2 228 602
Road transport	4 718 761	5 379 680	5 381 613	1 494 585	1 617 235	(122 650)	-7.6%	5 643 344
Environmental protection	356 174	540 749	540 323	155 538	169 099	(13 561)	-8.0%	578 371
Trading services	35 486 962	44 031 217	44 038 967	11 995 087	12 788 936	(793 849)	-6.2%	43 929 517
Energy sources	21 460 920	23 953 367	23 953 167	7 209 609	7 382 555	(172 946)	-2.3%	23 850 127
Water management	9 185 148	10 863 512	10 867 913	2 775 605	2 847 834	(72 230)	-2.5%	10 865 720
Waste water management	3 924 979	6 054 187	6 057 736	1 467 072	1 753 557	(286 485)	-16.3%	6 054 881
Waste management	915 915	3 160 152	3 160 152	542 801	804 989	(262 188)	-32.6%	3 158 789
Other	478 120	624 048	624 048	177 164	216 541	(39 377)	-18.2%	604 120
Total Expenditure - Functional	64 448 266	71 683 252	71 782 961	20 130 881	20 940 065	(809 184)	-3.9%	71 466 762
Surplus/ (Deficit) for the year	5 636 978	3 333 449	3 342 419	4 777 346	3 517 105	1 260 241	35.8%	3 591 102

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	317 583	316 259	1 323	0.4%	999 226
Vote 2 - Corporate Services	110 467	99 480	99 480	29 241	27 665	1 576	5.7%	99 480
Vote 3 - Economic Growth	543 626	367 264	367 264	116 125	111 360	4 765	4.3%	367 264
Vote 4 - Energy	22 966 544	24 032 288	24 032 288	8 898 690	8 866 199	32 491	0.4%	24 077 466
Vote 5 - Finance	19 992 960	20 062 183	20 062 183	6 965 545	6 635 949	329 597	5.0%	20 062 183
Vote 6 - Future Planning & Resilience	83 533	65 915	65 915	18 006	14 538	3 468	23.9%	65 915
Vote 7 - Human Settlements	1 654 231	1 771 568	1 863 334	535 712	594 344	(58 632)	-9.9%	1 873 334
Vote 8 - Office of the City Manager	1 246	957	957	629	90	539	599.9%	957
Vote 9 - Safety & Security	2 540 700	2 396 509	2 396 509	824 883	605 088	219 794	36.3%	2 396 509
Vote 10 - Spatial Planning & Environment	715 805	746 195	746 195	252 586	250 628	1 958	0.8%	746 195
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 520 549	783 478	866 969	(83 491)	-9.6%	3 510 549
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 323 144	1 061 116	1 108 427	(47 311)	-4.3%	3 323 144
Vote 13 - Water & Sanitation	15 363 604	17 066 506	17 074 450	4 913 603	4 861 056	52 547	1.1%	17 074 450
Vote 14 - Cape Town International Convention Centre	498 857	461 194	461 194	163 846	161 790	2 056	1.3%	461 194
Vote 15 - Cape Town Stadium	100 681	120 165	120 165	27 184	36 808	(9 624)	-26.1%	120 165
Total Revenue by Vote	70 085 244	75 016 701	75 125 380	24 908 228	24 457 170	451 058	1.8%	75 178 029
Expenditure by Vote								
Vote 1 - Community Services & Health	4 499 930	4 944 321	4 944 321	1 312 876	1 369 544	(56 668)	-4.1%	4 876 200
Vote 2 - Corporate Services	3 864 363	4 123 703	4 123 703	1 268 251	1 277 158	(8 908)	-0.7%	4 123 703
Vote 3 - Economic Growth	672 720	760 365	760 365	227 381	273 625	(46 244)	-16.9%	760 365
Vote 4 - Energy	19 624 989	21 744 942	21 744 942	6 531 938	6 679 753	(147 815)	-2.2%	21 637 058
Vote 5 - Finance	3 765 999	4 356 280	4 356 280	1 295 781	1 498 563	(202 782)	-13.5%	4 356 280
Vote 6 - Future Planning & Resilience	570 006	595 825	595 825	169 478	171 766	(2 288)	-1.3%	595 825
Vote 7 - Human Settlements	1 670 179	1 705 085	1 796 850	544 188	550 459	(6 271)	-1.1%	1 796 850
Vote 8 - Office of the City Manager	524 964	524 560	524 560	146 043	148 498	(2 454)	-1.7%	524 560
Vote 9 - Safety & Security	5 836 592	6 692 842	6 692 842	1 921 500	1 935 329	(13 829)	-0.7%	6 692 842
Vote 10 - Spatial Planning & Environment	1 608 420	1 926 752	1 926 752	538 002	579 493	(41 491)	-7.2%	1 926 752
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 706 689	1 156 269	1 235 370	(79 102)	-6.4%	4 706 689
Vote 12 - Urban Waste Management	3 750 152	4 100 966	4 100 966	1 054 782	1 082 188	(27 405)	-2.5%	4 100 966
Vote 13 - Water & Sanitation	13 189 586	14 942 522	14 950 465	3 789 855	3 942 973	(153 118)	-3.9%	14 950 465
Vote 14 - Cape Town International Convention Centre	397 781	438 236	438 236	149 246	153 705	(4 459)	-2.9%	418 207
Vote 15 - Cape Town Stadium	99 717	120 165	120 165	27 184	41 640	(14 457)	-34.7%	120 165
Total Expenditure by Vote	64 448 266	71 683 252	71 782 961	20 132 773	20 940 064	(807 292)	-3.9%	71 586 927
Surplus/ (Deficit) for the year	5 636 978	3 333 449	3 342 418	4 775 455	3 517 105	1 258 350	35.8%	3 591 102

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	8 746 310	8 716 976	29 335	0.3%	23 655 895
Service charges - Water	5 162 356	5 771 137	5 771 137	1 739 070	1 768 115	(29 045)	-1.6%	5 771 137
Service charges - Waste Water Management	2 623 012	2 966 006	2 966 006	928 628	916 352	12 276	1.3%	2 966 006
Service charges - Waste management	1 474 428	1 658 640	1 658 640	536 208	552 030	(15 822)	-2.9%	1 658 640
Sale of Goods and Rendering of Services	752 228	815 257	815 257	281 902	258 272	23 630	9.1%	810 767
Agency services	288 826	302 874	302 874	100 876	100 958	(82)	-0.1%	302 874
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	362 159	339 731	339 731	114 778	109 932	4 845	4.4%	339 806
Interest from Current and Non Current Assets	1 581 682	778 395	778 395	464 546	258 944	205 602	79.4%	777 395
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	811 109	744 999	744 999	268 049	247 593	20 456	8.3%	748 960
Licence and permits	1 452	205	205	369	68	300	439.3%	1 082
Special rating levies	–	494 107	494 107	162 976	160 653	2 323	1.4%	494 107
Operational Revenue	784 259	647 672	647 672	216 247	213 244	3 003	1.4%	665 577
Non-Exchange Revenue								
Property rates	12 786 378	13 761 592	13 761 592	4 527 094	4 408 555	118 540	2.7%	13 761 592
Surcharges and Taxes	431 181	–	–	–	–	–	–	–
Fines, penalties and forfeits	2 010 667	1 878 556	1 878 556	654 765	435 661	219 104	50.3%	1 878 556
Licence and permits	46 471	50 301	50 301	16 733	17 966	(1 233)	-6.9%	48 001
Transfers and subsidies - Operational	6 957 770	7 329 561	7 429 270	2 611 611	2 673 161	(61 551)	-2.3%	7 429 270
Interest	145 735	98 675	98 675	39 506	32 892	6 614	20.1%	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	255 563	286 842	(31 279)	-10.9%	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	1 473 975	1 397 790	76 185	5.5%	6 086 643
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	67 471 824	71 161 512	71 261 220	24 089 797	23 506 596	583 201	2.5%	71 324 635
Expenditure By Type								
Employee related costs	18 639 556	21 003 489	21 007 558	6 058 570	6 378 411	(319 840)	-5.0%	20 722 224
Remuneration of councillors	185 833	197 729	197 729	62 770	66 635	(3 865)	-5.8%	199 281
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	5 491 389	5 546 948	(55 559)	-1.0%	17 755 086
Inventory consumed	7 145 638	7 970 354	7 960 986	1 925 085	1 920 588	4 496	0.2%	7 947 020
Debt impairment	(935 100)	3 217 478	3 217 478	894 024	1 063 850	(169 826)	-16.0%	3 217 609
Depreciation and amortisation	3 735 866	4 025 354	4 025 354	1 305 669	1 341 785	(36 116)	-2.7%	4 025 354
Interest	847 514	1 428 206	1 422 254	305 511	465 041	(159 530)	-34.3%	1 427 077
Contracted services	10 086 903	11 229 839	11 294 640	2 455 616	2 589 452	(133 837)	-5.2%	11 283 968
Transfers and subsidies	354 016	346 993	362 679	95 205	131 443	(36 238)	-27.6%	351 915
Irrecoverable debts written off	3 996 926	123 382	123 382	192 251	20 302	171 949	846.9%	143 432
Operational costs	3 562 387	3 830 721	3 861 193	1 218 752	1 304 030	(85 278)	-6.5%	3 979 332
Losses on Disposal of Assets	40 757	2 500	2 500	107	544	(437)	-80.3%	2 527
Other Losses	363 664	532 092	532 092	113 022	103 988	9 034	8.7%	532 102
Total Expenditure	64 357 020	71 663 224	71 762 933	20 117 970	20 933 017	(815 047)	-3.9%	71 586 927
Surplus/(Deficit)	3 114 804	(501 712)	(501 712)	3 971 827	2 573 579	1 398 248	54.3%	(262 292)
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	3 864 159	818 213	950 574	(132 360)	-13.9%	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	4 790 257	3 524 153			3 591 102
Income Tax	54 537	11 407	11 407	7 428	4 012			11 407
Surplus/(Deficit) after income tax	5 673 687	3 342 070	3 351 040	4 782 829	3 520 141			3 579 695
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities	36 709	8 621	8 621	5 483	3 036			–
Surplus/(Deficit) attributable to municipality	5 710 396	3 350 691	3 359 661	4 788 312	3 523 177			3 579 695
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	4 788 312	3 523 177			3 579 695

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	84 438	83 557	881	1.1%	302 714
Vote 2 - Corporate Services	420 495	498 476	510 065	150 301	167 263	(16 962)	-10.1%	494 536
Vote 3 - Economic Growth	94 372	111 099	141 641	12 535	38 061	(25 526)	-67.1%	140 941
Vote 4 - Energy	1 063 370	1 249 640	1 329 735	430 587	402 795	27 792	6.9%	1 319 365
Vote 5 - Finance	75 738	123 163	125 012	15 407	14 181	1 226	8.6%	121 636
Vote 6 - Future Planning & Resilience	25 034	5 414	6 480	2 973	3 135	(161)	-5.1%	6 326
Vote 7 - Human Settlements	939 469	1 228 699	1 351 457	361 066	379 720	(18 654)	-4.9%	1 439 841
Vote 8 - Office of the City Manager	6 015	8 675	8 799	659	5 543	(4 883)	-88.1%	16 127
Vote 9 - Safety & Security	466 205	344 830	345 566	137 546	61 187	76 359	124.8%	345 495
Vote 10 - Spatial Planning & Environment	268 940	519 567	546 271	114 420	121 461	(7 041)	-5.8%	447 299
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 311 282	586 082	695 156	(109 073)	-15.7%	2 978 731
Vote 12 - Urban Waste Management	384 643	438 953	450 047	155 060	141 753	13 307	9.4%	427 288
Vote 13 - Water & Sanitation	3 713 424	4 926 374	5 078 257	778 129	913 989	(135 859)	-14.9%	4 843 551
Vote 14 - Cape Town International Convention Centre	46 961	75 039	83 068	17 358	27 689	(10 332)	-37.31%	83 068
Vote 15 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	9 398 351	12 937 678	13 620 016	2 846 562	3 055 489	(208 927)	-6.8%	12 966 919
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 341 411	406 597	419 775	(13 178)	-3.1%	1 342 487
Executive and council	1 718	27 948	30 556	412	831	(419)	-50.4%	30 506
Finance and administration	1 153 545	1 310 672	1 310 765	406 177	418 854	(12 676)	-3.0%	1 311 974
Internal audit	82	90	90	7	90	(83)	-92.1%	7
Community and public safety	1 638 433	1 864 454	2 012 045	555 533	493 289	62 244	12.6%	2 069 372
Community and social services	90 140	138 247	140 571	47 890	33 582	14 308	42.6%	127 785
Sport and recreation	220 737	235 626	241 818	26 584	33 854	(7 270)	-21.5%	232 402
Public safety	357 903	231 780	234 987	117 412	32 060	85 352	266.2%	234 987
Housing	932 296	1 202 911	1 334 658	355 040	373 610	(18 569)	-5.0%	1 416 624
Health	37 356	55 890	60 011	8 606	20 183	(11 577)	-57.4%	57 572
Economic and environmental services	1 893 042	3 604 890	3 916 773	683 572	843 418	(159 847)	-19.0%	3 478 509
Planning and development	161 485	280 769	323 845	30 103	60 355	(30 252)	-50.1%	254 993
Road transport	1 549 436	3 013 970	3 268 463	560 959	692 133	(131 174)	-19.0%	2 929 445
Environmental protection	182 121	310 151	324 466	92 510	90 930	1 580	1.7%	294 071
Trading services	4 663 470	6 052 141	6 264 200	1 182 775	1 268 849	(86 074)	-6.8%	5 990 965
Energy sources	1 075 730	1 228 075	1 302 330	421 334	384 411	36 923	9.6%	1 291 970
Water management	938 295	1 478 230	1 533 675	193 805	305 474	(111 668)	-36.6%	1 485 699
Waste water management	2 488 246	3 258 361	3 332 648	544 481	557 010	(12 529)	-2.2%	3 137 505
Waste management	161 199	87 476	95 547	23 155	21 955	1 200	5.5%	75 791
Other	48 061	77 484	85 587	18 085	30 157	(12 072)	-40.0%	85 587
Total Capital Expenditure - Functional Classification	9 398 351	12 937 678	13 620 016	2 846 562	3 055 489	(208 927)	-6.8%	12 966 919
Funded by:								
National Government	2 466 508	3 735 882	3 735 882	790 622	899 440	(108 817)	-12.1%	3 701 377
Provincial Government	14 200	6 657	6 657	4 394	5 275	(881)	-16.7%	6 536
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	23 233	20 574	2 659	12.9%	108 207
Transfers recognised - capital	2 541 359	3 855 190	3 864 159	818 249	925 289	(107 040)	-11.6%	3 816 121
Borrowing	5 854 382	5 000 000	5 000 000	801 950	936 705	(134 755)	-14.4%	4 827 602
Internally generated funds	1 002 610	4 082 488	4 755 857	1 226 363	1 193 494	32 868	2.8%	4 323 197
Total Capital Funding	9 398 351	12 937 678	13 620 016	2 846 562	3 055 489	(208 927)	-6.8%	12 966 919

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					
<u>ASSETS</u>					
Current assets					
Cash and cash equivalents	10 857 789	13 565 379	14 839 287	13 856 233	14 839 287
Trade and other receivables from exchange transactions	5 245 072	4 284 376	4 284 376	4 973 875	4 284 376
Receivables from non-exchange transactions	3 130 961	6 337 044	6 337 044	2 808 563	6 337 044
Current portion of non-current receivables	64	5 866	5 866	5 058	5 866
Inventory	512 961	536 191	536 191	577 281	536 191
VAT	82 816	1 196 998	1 196 998	3 335	1 196 998
Other current assets	3 671 924	–	–	–	–
Total current assets	23 501 587	25 925 854	27 199 762	22 224 344	27 199 762
Non current assets					
Investments	4 008 593	2 189 872	2 189 873	7 054 885	2 189 873
Investment property	572 701	571 011	571 011	572 702	571 011
Property, plant and equipment	70 726 296	81 973 305	82 650 509	72 270 093	82 650 509
Biological assets	–	–	–	–	–
Living and non-living resources	–	1 440	1 440	1 112	1 440
Heritage assets	10 324	11 184	11 184	10 324	11 184
Intangible assets	944 180	653 094	658 228	940 198	658 228
Trade and other receivables from exchange transactions	94	–	–	–	–
Non-current receivables from non-exchange transactions	–	190 424	190 424	193 348	190 424
Other non-current assets	105 662	128 454	128 454	98 234	128 454
Total non current assets	76 367 851	85 718 784	86 401 123	81 140 897	86 401 123
TOTAL ASSETS	99 869 438	111 644 638	113 600 885	103 365 241	113 600 885
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	761 578	1 346 115	1 346 115	761 578	1 346 115
Consumer deposits	643 315	547 313	547 313	703 266	547 313
Trade and other payables from exchange transactions	8 755 563	11 470 776	13 418 050	3 642 623	13 418 050
Trade and other payables from non-exchange transactions	–	833 187	833 187	2 054 678	833 187
Provision	1 927 892	1 990 806	1 990 808	1 915 374	1 990 808
VAT	–	461 413	461 413	538 617	461 413
Other current liabilities	1 141 121	–	–	–	–
Total current liabilities	13 229 469	16 649 610	18 596 887	9 616 137	18 596 887
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	13 459 944	9 303 904	13 459 944
Provision	6 609 681	7 256 478	7 256 478	6 609 956	7 256 478
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	13 139 535	20 716 422	20 716 422	15 913 860	20 716 422
TOTAL LIABILITIES	26 369 004	37 366 032	39 313 309	25 529 997	39 313 309
NET ASSETS	73 500 434	74 278 606	74 287 576	77 835 244	74 287 576
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated surplus/(deficit)	67 861 617	69 003 123	69 233 535	71 569 553	69 233 535
Reserves and funds	5 250 012	5 275 483	5 054 041	6 265 691	5 054 041
Other	388 805	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	73 500 434	74 278 606	74 287 576	77 835 244	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	5 070 559	4 823 789	246 770	5.1%	13 655 731
Service charges	31 030 344	33 822 077	33 822 077	11 792 689	12 017 614	(224 926)	-1.9%	33 822 077
Other revenue	6 205 108	5 648 650	5 648 650	3 049 943	1 890 371	1 159 573	61.3%	5 648 650
Transfers and Subsidies - Operational	6 885 039	7 329 561	7 429 270	3 161 328	2 788 832	372 496	13.4%	7 429 270
Transfers and Subsidies - Capital	3 073 968	3 855 190	3 864 159	1 097 325	957 695	139 630	14.6%	3 864 159
Interest	1 678 068	777 395	777 395	528 850	332 129	196 721	59.2%	777 395
Dividends	3 270	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(51 268 726)	(56 446 683)	(56 543 382)	(20 964 573)	(20 931 448)	33 125	-0.2%	(56 543 382)
Interest	(824 124)	(1 367 594)	(1 367 594)	(131 029)	(131 029)	-	-	(1 367 594)
Transfers and Subsidies	(9 440)	(388 523)	(392 626)	(1 106)	(98 237)	(97 131)	98.9%	(392 626)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 444 691	6 885 804	6 893 681	3 603 986	1 649 716	(1 954 269)	-118.5%	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)	(3 180 440)	(3 242 824)	(62 383)	1.9%	(13 620 016)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 783 978)	(13 020 575)	(13 702 913)	(3 180 440)	(3 242 824)	(62 383)	1.9%	(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	18 977	(3 404)	22 381	-657.5%	24 594
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 139 343)	(200 014)	(200 014)	-	-	(1 139 343)
NET CASH FROM/(USED) FINANCING ACTIVITIES	751 986	3 885 252	3 885 252	2 618 963	2 596 582	(22 381)	-0.9%	3 885 252
NET INCREASE/ (DECREASE) IN CASH HELD	3 412 698	(2 249 520)	(2 923 980)	3 042 508	1 003 475			(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	13 839 489	11 580 005			7 873 000

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

Executive Summary

The Company hosted 105 events and reflects a has a surplus of R20,1 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								
Financial Performance								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	20 674	18 873	18 873	7 777	5 935	1 842	31.0%	18 873
Transfers recognised - operational	–	–	–	–	–	–	–	–
Other own revenue	478 183	442 321	442 321	156 069	155 855	214	0.1%	442 321
Total Revenue (excluding capital transfers and contributions)	498 857	461 194	461 194	163 846	161 790	2 056	1.3%	461 194
Employee costs	104 496	108 347	108 347	38 546	37 093	1 453	3.9%	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	17 063	17 063	–	–	51 370
Interest	16	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	68 057	67 423	67 423	20 819	25 556	(4 737)	-18.5%	67 423
Transfers and grants	3 013	2 969	2 969	997	990	7	0.7%	2 969
Other expenditure	181 917	187 186	187 186	58 690	65 702	(7 012)	-10.7%	187 186
Total Expenditure	306 534	418 207	418 207	136 335	146 658	(10 323)	-7.0%	418 207
Surplus/(Deficit)	192 322	42 987	42 987	27 512	15 133	12 379	81.8%	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	27 512	15 133	12 379	81.8%	42 987
Income Tax	54 537	11 407	11 407	7 428	4 012	3 417	85.2%	11 407
Surplus/ (Deficit) for the year	137 785	31 580	31 580	20 084	11 121	8 962	80.6%	31 580
Capital expenditure & funds sources								
Capital expenditure	46 961	75 039	83 068	17 358	27 689	(10 332)	-37.3%	83 068
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	46 961	75 039	83 068	17 358	27 689	(10 332)	-37.3%	83 068
Total sources of capital funds	46 961	75 039	83 068	17 358	27 689	(10 332)	-37.3%	83 068
Financial position								
Total current assets	282 375	269 763	261 734	329 685				261 734
Total non current assets	950 832	900 551	908 580	943 698				908 580
Total current liabilities	104 572	102 568	102 568	124 761				102 568
Total non current liabilities	371	83	83	275				83
Community wealth/Equity	1 128 264	1 067 662	1 067 662	1 148 347				1 067 662
Cash flows								
Net cash from (used) operating	174 111	108 200	108 200	42 041	44 126	(2 084)	-4.7%	108 200
Net cash from (used) investing	(46 961)	(75 039)	(83 068)	(17 358)	(27 689)	10 332	-37.3%	(83 068)
Net cash from (used) financing	(5 446)	2 553	2 553	18 977	(3 404)	22 381	-657.5%	2 553
Cash/cash equivalents at the year end	273 805	248 244	240 215	317 465	225 562	91 903	40.7%	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	8 287	7 931	357	4.5%	24 850
Agency services	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets	20 674	18 873	18 873	7 777	5 935	1 842	31.0%	18 873
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	219 282	198 508	198 508	70 609	66 319	4 291	6.5%	198 508
Licence and permits	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–
Operational Revenue	236 013	218 963	218 963	77 173	81 606	(4 433)	-5.4%	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	163 846	161 790	2 056	1.3%	461 194
Expenditure By Type								
Employee related costs	104 496	108 347	108 347	38 546	37 093	1 453	3.9%	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	20 819	25 556	(4 737)	-18.5%	67 423
Debt impairment	498	180	180	–	–	–	–	180
Depreciation and asset impairment	(52 337)	51 190	51 190	17 063	17 063	–	–	51 190
Interest	16	–	–	–	–	–	–	–
Contracted services	86 351	85 370	85 370	27 503	29 507	(2 004)	-6.8%	85 370
Transfers and subsidies	3 013	2 969	2 969	997	990	7	0.7%	2 969
Irrecoverable debts written off	–	–	–	(749)	–	(749)	-100.0%	–
Operational costs	95 552	101 816	101 816	31 922	36 195	(4 274)	-11.8%	101 816
Losses on disposal of Assets	–	–	–	–	–	–	–	–
Other Losses	14	–	–	15	–	15	100.0%	–
Total Expenditure	306 534	418 207	418 207	136 335	146 658	(10 323)	-7.0%	418 207
Surplus/(Deficit)	192 322	42 987	42 987	27 512	15 133	12 379	81.8%	42 987
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	192 322	42 987	42 987	27 512	15 133	12 379	81.8%	42 987
Income Tax	54 537	11 407	11 407	7 428	4 012	3 417	85.2%	11 407
Surplus/(Deficit) for the year	137 785	31 580	31 580	20 084	11 121	8 962		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	4 027	12 909	(8 883)	-68.8%	38 728
Operational Buildings	16 238	33 014	38 728	4 027	12 909	(8 883)	-68.8%	38 728
Municipal Offices	16 238	33 014	38 728	4 027	12 909	(8 883)	-68.8%	38 728
Computer Equipment	11 836	28 570	28 570	7 749	9 523	(1 774)	-18.6%	28 570
Computer Equipment	11 836	28 570	28 570	7 749	9 523	(1 774)	-18.6%	28 570
Furniture and Office Equipment	9 076	9 970	9 970	3 606	3 323	282	8.5%	9 970
Furniture and Office Equipment	9 076	9 970	9 970	3 606	3 323	282	8.5%	9 970
Machinery and Equipment	9 812	3 485	5 800	1 977	1 933	43	2.2%	5 800
Machinery and Equipment	9 812	3 485	5 800	1 977	1 933	43	2.2%	5 800
Total Capital Expenditure	46 961	75 039	83 068	17 358	27 689	(10 332)	-37.3%	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	17 358	27 689	(10 332)	-37.3%	83 068
Total Capital Funding	46 961	75 039	83 068	17 358	27 689	(10 332)	-37.3%	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	317 465	240 215
Trade and other receivables from exchange transactions	–	–	–	–	–
Receivables from non-exchange transactions	2 818	15 551	15 551	6 713	15 551
Current portion of non-current receivables	2 991	2 969	2 969	1 994	2 969
Inventory	2 762	2 998	2 998	3 513	2 998
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	282 375	269 763	261 734	329 685	261 734
Non current assets					
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	651 856	581 687	589 716	652 150	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	98 234	128 454
Total non current assets	950 832	900 551	908 580	943 698	908 580
TOTAL ASSETS	1 233 207	1 170 313	1 170 313	1 273 384	1 170 313
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	36 928	47 342	47 342	55 905	47 342
Trade and other payables from exchange transactions	57 887	45 991	45 991	56 021	45 991
Trade and other payables from non-exchange transactions	–	–	–	–	–
Provision	9 757	9 235	9 235	12 836	9 235
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	104 572	102 568	102 568	124 761	102 568
Non current liabilities					
Financial liabilities					
Provision	371	83	83	275	83
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	371	83	83	275	83
TOTAL LIABILITIES	104 944	102 651	102 651	125 036	102 651
NET ASSETS	1 128 264	1 067 662	1 067 662	1 148 347	1 067 662
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(200 164)	(260 765)	(260 765)	(180 080)	(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	1 148 347	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	156 069	155 855	214	0.1%	442 321
Transfers and Subsidies - Operational	–	–	–	–	–	–	–	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	20 674	18 873	18 873	7 777	5 935	1 842	31.0%	18 873
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(321 539)	(352 994)	(352 994)	(121 805)	(117 665)	(4 140)	3.5%	(352 994)
Interest	–	–	–	–	–	–	–	–
Dividends paid	(3 270)	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	174 111	108 200	108 200	42 041	44 126	(2 084)	-4.7%	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)	(17 358)	(27 689)	10 332	-37.3%	(83 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(46 961)	(75 039)	(83 068)	(17 358)	(27 689)	10 332	-37.3%	(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	18 977	(3 404)	22 381	-657.5%	2 553
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(5 446)	2 553	2 553	18 977	(3 404)	22 381	-657.5%	2 553
NET INCREASE/ (DECREASE) IN CASH HELD	121 704	35 714	27 685	43 660	13 032	30 628	235.0%	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	317 465	225 562	91 903	40.7%	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	1 842	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	357	The variance is directly linked to an increase in Casual Parkers parking revenue.	No remedial action required.
Rental from Fixed Assets	4 291	The variance in rental income is due to the higher-yielding international events held to date.	No remedial action required.
Operational Revenue	(4 433)	Food & Beverage (F&B) revenue is below budget, mainly due to lower catering spend per delegate and a higher proportion of conference and meeting events with minimal catering requirements.	No remedial action required.
<u>Expenditure items</u>			
Employee related costs	1 453	The variance is mainly due to higher overtime costs, as well as increased spend on training and personnel motivation activities during the period.	No remedial action required.
Inventory consumed	(4 737)	The variance in inventory consumed is linked to cost savings implemented by the entity, in line with the lower F&B revenue achieved during the period.	No remedial action required.
Contracted services	(2 004)	The variance is due to savings in operational areas such as security and building-related services.	No remedial action required.
Operational costs	(4 274)	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	1 842	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	(4 140)	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	10 332	Due to timing of capital spend as at 31 October 2025.	No remedial action required.
Increase (decrease) in consumer deposits	22 381	Increase in consumer deposits for events.	No remedial action required.
<u>Capital Expenditure items</u>			
Computer Equipment	(1 774)	Due to timing of capital spend as at 31 October 2025.	No remedial action required.
Furniture and Office Equipment	282	Due to timing of capital spend as at 31 October 2025.	No remedial action required.
Machinery and Equipment	43	Due to timing of capital spend as at 31 October 2025.	No remedial action required.
Municipal Offices	(8 883)	Due to timing of capital spend as at 31 October 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
Borrowing Management						
Capital Charges to Operating	Interest & Depreciation /Operating Expenditure	(17.1%)	12.2%	12.2%	12.0%	12.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	270.0%	263.0%	255.2%	264.3%	255.2%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	270.0%	263.0%	255.2%	264.3%	255.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	261.8%	242.0%	234.2%	254.5%	234.2%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	39.9%	45.3%	45.3%	362.1%	127.5%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	20.9%	23.5%	23.5%	23.5%	23.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(10.5%)	11.1%	11.1%	7.6%	10.4%

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	7 205	468	16	101	400	-	-	-	8 191	501	-
Total By Income Source	7 205	468	16	101	400	-	-	-	8 191	501	-
2024/25 - totals only											
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	7 205	468	16	-	400	-	-	-	8 089	400	-
Total By Customer Group	7 205	468	16	-	400	-	-	-	8 089	400	-

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	31 070	-	-	-	-	-	-	-	31 070
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	31 070	-	-	-	-	-	-	-	31 070

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	-	175	-	-	33	208
ABSA Bank - Current - 4072900553	-	57	1	(31)	-	26
Stanlib - Bank 000-402-184 (1199539) refNo. 551436367	7.52	72 868	440	(8 500)	8 500	73 308
Investec Bank - (462097) 1008645	7.41	18 930	130	(6 250)	-	12 810
Nedgroup Money Market - (800167964) - 8319631	7.44	73 039	431	(7 000)	7 000	73 470
ABSA Bank - CTICC Money Market - 9316676360	7.45	87 255	521	(10 250)	11 000	88 526
Nedgroup Corp Money Market - (800167964) 8292731	7.44	49 049	298	-	7 500	56 847
Nedbank - CTICC Main Current - 1151569623	-	642	10	-	3 355	4 007
Nedbank - CTICC Merchant Services - 11515696658	-	636	-	(206)	-	430
Nedbank - CTICC Payroll - 1151569666	-	20	-	-	19	39
Nedbank - CTICC East - 1151569674	-	1	-	-	0	1
Nedbank - CTICC E-Commerce - 1151569682	-	0	-	-	0	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	6.75	12 356	68	(4 631)	-	7 793
Total investments		315 029	1 898	(36 869)	37 407	317 465

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	4 574	4 574	-	-	13 723
Sub Total - Senior Managers of Entities	12 292	13 723	13 723	4 574	4 574	-	-	13 723
% increase		11.6%	11.6%					11.6%
Other Staff of Entities								
Basic Salaries and Wages	92 195	94 624	94 624	33 972	32 518	1 453	4.5%	94 624
Sub Total - Other Staff of Entities	92 195	94 624	94 624	33 972	32 518	1 453	4.5%	94 624
% increase		2.6%	2.6%					2.6%
Total Municipal Entities remuneration	105 362	109 259	109 259	38 765	37 346	1 419	3.8%	109 259
Unpaid salary, allowances & benefits in arrears:	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2025/26												Current Year 2025/26		
	July Outcome	August Outcome	September Outcome	October Outcome	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	27 876	22 547	3 987	6 914	22 134	16 807	16 000	28 789	10 721	198 508	210 605	223 437
Interest earned - external investments	1 846	1 734	1 937	2 260	1 639	1 589	1 598	1 582	1 615	1 646	1 653	(226)	18 873	20 524	22 423
Other revenue	6 974	20 031	32 793	25 661	27 255	11 007	3 973	25 500	21 531	22 960	22 350	23 777	243 813	258 767	274 915
Cash Receipts by Source	12 752	32 577	62 720	55 797	51 441	16 582	12 485	49 216	39 953	40 606	52 792	34 272	461 194	489 896	520 775
Other Cash Flows by Source															
Increase (decrease) in consumer deposits	19 995	17 677	23 374	(42 069)	2 060	–	(3 807)	314	(717)	3 314	896	(18 484)	2 553	3 598	6 040
Total Cash Receipts by Source	32 747	50 254	86 094	13 728	53 502	16 582	8 678	49 530	39 236	43 921	53 688	15 788	463 747	493 495	526 815
Cash Payments by Type															
Employee related costs	9 715	9 553	9 387	9 891	9 274	7 770	8 385	9 291	9 132	9 315	9 244	7 391	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	7 227	7 650	6 213	5 575	7 715	7 200	7 402	7 083	9 029	85 370	89 585	94 008
Transfers and grants - other	249	249	249	249	247	247	247	247	247	247	247	240	2 969	2 969	2 969
Other expenditure	13 952	18 348	18 577	18 192	20 945	12 650	12 029	20 008	18 319	19 203	18 688	29 698	220 609	232 916	245 935
Cash Payments by Type	29 329	34 881	36 565	35 560	38 116	27 100	26 236	37 261	35 118	36 167	35 263	46 612	418 207	440 452	463 917
Other Cash Flows/Payments by Type															
Capital assets	2 315	5 969	6 164	2 910	6 922	6 922	6 922	6 922	6 922	6 922	6 922	17 254	83 068	73 795	62 594
Other Cash Flows/Payments	25 433	(16 365)	3 580	(27 178)	(8 700)	2 316	3 180	(7 845)	(5 702)	(6 751)	(5 846)	(21 336)	(65 213)	(63 400)	(52 759)
Total Cash Payments by Type	57 077	24 485	46 309	11 291	36 339	36 339	36 339	36 339	36 339	36 339	36 339	42 530	436 062	450 847	473 752
NET INCREASE/(DECREASE) IN CASH HELD	(24 330)	25 769	39 785	2 437	17 163	(19 757)	(27 661)	13 191	2 898	7 582	17 349	(26 742)	27 685	42 647	53 063
Cash/cash equivalents at the month/year begin:	273 805	249 475	275 243	315 029	317 465	334 628	314 872	287 211	300 403	303 300	310 882	328 232	212 530	240 215	282 862
Cash/cash equivalents at the month/year end:	249 475	275 243	315 029	317 465	334 628	314 872	287 211	300 403	303 300	310 882	328 232	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	849	8 426	(7 577)	-89.9%	25 278
Operational Buildings	4 231	19 564	25 278	849	8 426	(7 577)	-89.9%	25 278
Municipal Offices	4 231	19 564	25 278	849	8 426	(7 577)	-89.9%	25 278
Computer Equipment	9 856	8 900	8 900	7 749	2 967	4 782	161.2%	8 900
Computer Equipment	9 856	8 900	8 900	7 749	2 967	4 782	161.2%	8 900
Furniture and Office Equipment	8 978	5 450	5 450	3 496	1 817	1 680	92.5%	5 450
Furniture and Office Equipment	8 978	5 450	5 450	3 496	1 817	1 680	92.5%	5 450
Machinery and Equipment	8 238	820	3 135	1 920	1 045	875	83.7%	3 135
Machinery and Equipment	8 238	820	3 135	1 920	1 045	875	83.7%	3 135
Total Capital Expenditure on new assets	31 303	34 734	42 763	14 014	14 254	(241)	-1.7%	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	3 178	4 483	(1 305)	-29.1%	13 450
Operational Buildings	12 007	13 450	13 450	3 178	4 483	(1 305)	-29.1%	13 450
Municipal Offices	12 007	13 450	13 450	3 178	4 483	(1 305)	-29.1%	13 450
Computer Equipment	1 980	19 670	19 670	–	6 557	(6 557)	-100.0%	19 670
Computer Equipment	1 980	19 670	19 670	–	6 557	(6 557)	-100.0%	19 670
Furniture and Office Equipment	98	4 520	4 520	109	1 507	(1 397)	-92.8%	4 520
Furniture and Office Equipment	98	4 520	4 520	109	1 507	(1 397)	-92.8%	4 520
Machinery and Equipment	1 574	2 665	2 665	57	888	(832)	-93.6%	2 665
Machinery and Equipment	1 574	2 665	2 665	57	888	(832)	-93.6%	2 665
Total Capital Expenditure on renewal of existing assets	15 658	40 305	40 305	3 344	13 435	(10 091)	-75.1%	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	3 785	4 641	(856)	-18.5%	13 924
Operational Buildings	15 702	13 924	13 924	3 785	4 641	(856)	-18.5%	13 924
Municipal Offices	15 702	13 924	13 924	3 785	4 641	(856)	-18.5%	13 924
Total Repairs and Maintenance Expenditure	15 702	13 924	13 924	3 785	4 641	(856)	-18.5%	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	17 063	17 063	–	-	51 190
Operational Buildings	47 771	51 190	51 190	17 063	17 063	–	-	51 190
Municipal Offices	47 771	51 190	51 190	17 063	17 063	–	-	51 190
Total Depreciation	47 771	51 190	51 190	17 063	17 063	–	-	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								
<u>Financial Performance</u>								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–
Transfers recognised - operational	19 437	44 500	44 500	2 969	17 608	(14 639)	-83.1%	44 500
Other own revenue	81 202	75 665	75 665	24 215	21 615	2 599	12.0%	75 665
Total Revenue (excluding capital transfers and contributions)	100 639	120 165	120 165	27 184	39 223	(12 039)	-30.7%	120 165
Employee costs	4 165	4 500	4 500	1 343	1 500	(157)	-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	137	1 223	(1 085)	-88.8%	3 175
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	94 552	111 849	111 849	25 503	36 340	(10 837)	-61.8%	111 849
Total Expenditure	99 676	120 165	120 165	27 184	39 223	(12 039)	-30.7%	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	–	–	–	–	–	–
<u>Financial position</u>								
Total current assets	33 974	31 361	31 361	47 854				31 361
Total non current assets	–	–	–	–				–
Total current liabilities	39 924	38 275	38 275	53 804				38 275
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	(5 950)	(6 913)	(6 913)	(5 950)				(6 913)
<u>Cash flows</u>								
Net cash from (used) operating	2 040	2 509	2 509	9 951	–	9 951	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	17 404	7 920	9 484	119.7%	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	14 871	16 246	(1 376)	-8.5%	52 184
Licence and permits	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–
Operational Revenue	22 731	22 481	22 481	9 073	4 969	4 104	82.6%	22 481
Non-Exchange Revenue	–	–	–	–	–	–	–	–
Property rates	–	–	–	–	–	–	–	–
Surcharges and Taxes	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences or permits	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	19 437	44 500	44 500	2 969	17 608	(14 639)	-83.1%	44 500
Interest	1 924	1 000	1 000	271	400	(129)	-32.3%	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	27 184	39 223	(12 039)	-30.7%	120 165
Expenditure By Type								
Employee related costs	4 165	4 500	4 500	1 343	1 500	(157)	-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	137	1 223	(1 085)	-88.8%	3 175
Debt impairment	–	–	–	–	–	–	–	–
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Contracted services	60 472	73 024	73 024	17 813	24 703	(6 890)	-27.9%	73 024
Transfers and subsidies- Services in Kind Utilised	–	–	–	–	–	–	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–
Operational costs	34 081	38 825	38 825	7 690	11 637	(3 947)	-33.9%	38 825
Losses on disposal of Assets	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–
Total Expenditure	99 676	120 165	120 165	27 184	39 223	(12 039)	-30.7%	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	17 404	10 430
Trade and other receivables from exchange transactions	7 254	10 093	10 093	9 296	10 093
Receivables from non-exchange transactions	16 266	8 002	8 002	18 154	8 002
Current portion of non-current receivables	3 000	2 837	2 837	3 000	2 837
Inventory	–	–	–	–	–
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	33 974	31 361	31 361	47 854	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	47 854	31 361
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables from exchange transactions	29 389	38 275	38 275	53 804	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	53 804	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	53 804	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	33 947	21 615	12 332	57.1%	71 004
Transfers and Subsidies - Operational	19 437	44 500	44 500	3 187	17 608	(14 421)	-81.9%	44 500
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(82 934)	(112 994)	(112 994)	(27 184)	(39 223)	12 039	-30.7%	(112 994)
Interest	1 675	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	2 040	2 509	2 509	9 951	–	9 951	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	9 951	–	9 951	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	17 404	7 920	9 484	119.7%	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	(1 376)	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	4 104	The variance is due to the timing of the naming rights income recognised, as well as the commercial hospitality rights fees earned for the SA vs Australia Test Match and the Afrikaans is Groot concert which took place during the first quarter.	No remedial action required.
Transfer and subsidies - Operational	(14 639)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Interest	(129)	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	(157)	The variance is due to savings realised with the annual cost of living increase adjustment for existing staff.	No remedial action required.
Inventory consumed	(1 085)	The variance is due to significant fuel savings, due to no load-shedding experienced during the preceeding months.	No remedial action required.
Contracted services	(6 890)	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	(3 947)	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	12 332	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	(14 421)	The positive variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	12 039	The variance is due to timing of expenditure, as well as savings realised across 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%	14 287	74	–	1 004	15 365
Nedbank - Commercial Account 2 - 1151 570 613	0%	1 948	13	–	78	2 038
Total investments		16 235	87	–	1 081	17 403

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	1 343	1 500	(157)	-10.4%	4 500
Sub Total - Senior Managers of Entities	4 165	4 500	4 500	1 343	1 500	(157)	-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	1 543	1 660	(117)	-7.1%	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	8 586	9 962	(1 376)	-13.8%	29 886
Sport and Recreation Facilities	30 001	29 886	29 886	8 586	9 962	(1 376)	-13.8%	29 886
Indoor Facilities	30 001	29 886	29 886	8 586	9 962	(1 376)	-13.8%	29 886
Total Repairs and Maintenance Expenditure	30 001	29 886	29 886	8 586	9 962	(1 376)	-13.8%	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 Outcome	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	2 928	3 113	8 500	3 107	2 307	7 148	2 457	2 707	7 973	52 184	56 583	61 057
Interest earned - external investments	43	67	74	87	100	100	100	100	100	100	–	129	1 000	1 045	1 092
Transfers and Subsidies - Operational	1 490	1 599	98	–	5 238	44	1 791	5 782	1 136	5 632	5 482	16 206	44 500	44 500	44 500
Other revenue	4 939	6 816	2 250	4 801	444	444	3 636	444	444	444	444	(7 289)	17 819	23 444	24 574
Cash Receipts by Source	7 800	11 597	9 921	7 816	8 895	9 089	8 634	8 634	8 828	8 634	8 634	17 020	115 504	125 572	131 223
Cash Payments by Type															
Employee related costs	336	336	336	336	375	375	375	375	375	375	375	532	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	69	244	244	244	244	244	244	244	1 329	3 175	3 318	3 467
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	3 649	3 863	5 664	4 636	6 091	6 125	6 006	6 006	6 040	6 006	6 006	12 930	73 024	76 310	79 744
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	1 735	1 759	2 590	1 605	2 185	2 185	2 009	2 009	2 009	2 009	2 009	9 550	31 655	40 572	42 398
Cash Payments by Type	5 720	5 978	8 840	6 646	8 895	9 089	8 634	8 634	8 828	8 634	8 634	24 462	112 994	125 572	131 223
NET INCREASE/(DECREASE) IN CASH HELD	2 080	5 619	1 082	1 169	–	–	–	–	–	–	–	(7 441)	2 509	0	0
Cash/cash equivalents at the month/year begin:	7 454	9 534	15 153	16 235	17 404	17 404	17 404	17 404	17 404	17 404	17 404	17 404	7 454	9 963	9 963
Cash/cash equivalents at the month/year end:	9 534	15 153	16 235	17 404	17 404	17 404	17 404	17 404	17 404	17 404	17 404	9 963	9 963	9 963	9 963

QUALITY CERTIFICATE

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

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

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

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

Municipal Manager of City of Cape Town (CPT)

Signature -----
 Digitally signed by Lungelo Mbandazayo
Date: 2025.11.07 17:38:14 +02'00'

Date -----

11 November 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 **November 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature  Date 11 November 2025

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature pp  Date 11 November 2025

Cape Town International Convention Centre

DIRECTORS: N Pangarker (Chairperson), A Cilliers, JC Fraser, W Parker, TT Motlhabane (CEO), Al 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



11 November 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 **October 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Fairoza Parker

Chief Financial Officer



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)

OCTOBER 2025 (2026 M04)

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	1 890 547 923	327 498 328	-18 488 974	2 199 557 277	529 949 176	106 237 019	-6 073 767	630 112 428	494 267 597	108 582 159	-6 618 090	596 231 667	-33 880 762
Finance: CS & H	4 109 350	338 281	-4 373 464	74 168	1 257 299	107 460	-1 300 554	64 205	1 111 295	119 797	-1 231 094	-2	-64 206
HR Business Partner: CS & H	8 277 448	1 025 474	-8 575 980	726 942	2 687 731	336 286	-2 735 949	288 068	2 693 780	364 801	-3 058 583	-3	-288 071
Library & Information Services	570 969 552	180 288 925	-2 892 996	748 365 481	182 344 985	56 787 047	-964 332	238 167 700	173 944 545	60 424 736	-964 332	233 404 948	-4 762 752
Management: Community Services & Health	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning & Development & PMO	58 922 257	73 404 180	-111 719 620	20 606 817	18 402 739	21 916 806	-34 699 040	5 620 504	20 476 882	22 668 200	-35 493 784	7 651 298	2 030 793
Recreation & Parks	2 009 920 578	2 302 934 449	-1 359 500 692	2 953 354 335	535 218 402	671 981 700	-359 880 089	847 320 012	541 987 364	612 690 016	-305 432 027	849 245 353	1 925 340
Community, Arts & Culture Development	336 000 351	252 540 039	-146 161 268	442 379 123	72 098 731	75 543 968	-42 609 045	105 033 654	72 471 107	81 623 714	-45 388 922	108 705 899	3 672 245
Support Services: CS & H	25 381 617	8 812 688	-33 742 456	451 848	8 293 940	2 892 579	-10 651 856	534 664	6 884 773	2 987 397	-9 872 170	0	-534 664
Community Services & Health	4 904 129 076	3 146 842 364	-1 685 455 449	6 365 515 991	1 350 253 004	935 802 864	-458 914 633	1 827 141 236	1 313 837 342	889 460 819	-408 059 002	1 795 239 159	-31 902 077
Citizen Interface	340 453 934	215 298 153	-521 728 283	34 023 804	91 290 523	65 273 632	-152 203 244	4 360 911	92 377 028	63 000 024	-150 720 827	4 656 225	295 314
Executive & Councillor Supprt Operations	356 137 229	479 544 001	-779 053 586	56 627 645	117 879 038	156 208 827	-253 703 182	20 384 684	107 945 389	154 493 281	-254 537 546	7 901 124	-12 483 560
Facilities Management	627 605 341	632 686 337	-794 408 959	465 882 719	151 443 494	196 828 603	-255 286 343	92 985 753	152 431 534	198 156 145	-237 912 628	112 675 050	19 689 298
Finance: CS	16 315 980	2 840 113	-18 184 789	971 303	2 715 251	887 107	-4 716 457	-1 114 099	2 227 526	795 569	-2 716 709	306 386	1 420 485
Fleet Management	478 075 900	298 825 222	-611 757 445	165 143 678	139 188 990	96 156 832	-199 444 397	35 901 424	162 199 925	88 484 125	-177 925 131	72 758 919	36 857 495
HR Business Partner: CS	5 980 571	1 656 407	-6 857 106	779 871	2 014 066	510 054	-2 096 925	427 195	2 024 539	528 195	-2 399 707	153 026	-274 169
Human Resources	463 639 034	107 990 451	-445 036 208	126 593 277	140 177 720	34 895 299	-139 311 414	35 761 604	127 839 101	33 134 858	-132 016 432	28 957 526	-6 804 078
Corporate Digital Governance	7 443 355	2 247 640	-9 397 328	293 667	2 909 427	701 948	-3 079 773	531 603	2 912 683	765 360	-3 678 043	0	-531 603
Information Systems & Technology	1 650 607 386	416 758 348	-1 940 528 179	126 837 555	576 044 753	115 867 660	-647 935 338	43 977 074	587 498 534	154 627 051	-712 214 803	29 910 782	-14 066 292
Management: Corporate Services	22 627 348	96 757 740	-118 300 957	1 084 131	4 035 627	29 039 420	-33 599 734	-524 688	2 869 634	28 938 454	-31 808 090	-2	524 686
Project Management Office: CS	16 634 196	1 779 771	-17 770 208	643 758	5 939 284	568 803	-5 797 453	710 634	5 557 750	6 115 458	-6 173 208	0	-710 634
Support Services: CS	6 734 467	1 544 225	-7 802 004	476 688	2 329 634	475 056	-2 432 547	372 143	2 328 929	514 381	-2 688 611	154 700	-217 443
Corporate Services	3 992 254 740	2 257 928 410	-5 270 825 053	979 358 097	1 235 967 804	697 413 242	-1 699 606 808	233 774 238	1 248 212 573	724 052 900	-1 714 791 737	257 473 736	23 699 499
Economic Development & Investment	320 260 818	160 269 419	-29 593 194	450 937 043	131 931 357	47 569 743	-8 436 336	171 064 764	92 311 368	48 432 676	-9 101 022	131 643 022	-39 421 742
Finance: EG	7 927 205	5 112 955	-12 685 736	354 423	2 627 186	1 521 322	-3 911 064	237 444	2 757 165	1 666 932	-4 424 097	0	-237 444
HR Business Partner: EG	3 004 217	4 103 470	-7 853 364	-745 676	962 313	1 208 462	-2 132 208	38 567	933 475	1 296 900	-2 230 375	0	-38 567
Management: Economic Growth	36 394 452	97 836 305	-130 323 046	3 907 710	10 546 226	29 366 161	-36 133 273	3 779 115	8 256 299	31 332 373	-39 588 672	1	-3 779 114
Project Management Office: EG	8 029 179	4 131 540	0	12 160 719	2 677 097	1 198 274	0	3 875 371	3 698 534	1 290 553	0	4 989 086	1 113 715
Property Transactions	289 969 487	147 513 278	-17 352 197	420 130 568	90 626 223	47 681 077	-5 500 310	132 806 990	87 214 382	41 601 128	-5 164 677	123 650 833	-9 156 157
Strategic Assets	118 749 534	85 658 159	-16 941 492	187 466 202	29 276 331	26 306 494	-5 281 760	50 301 064	28 159 856	26 406 435	-4 981 845	49 584 445	-716 619
Support Services: EG	5 308 970	3 892 765	-9 005 071	196 664	1 741 733	1 139 153	-2 801 704	79 182	1 697 975	1 233 066	-2 931 040	0	-79 182
Economic Growth	789 643 863	508 517 890	-223 754 100	1 074 407 652	270 388 466	155 990 686	-64 196 655	362 182 498	225 029 054	153 260 062	-68 421 729	309 867 387	-52 315 110
Communications	103 369 051	47 033 832	-122 875 641	27 527 242	26 882 741	13 680 281	-34 566 719	5 996 303	31 171 786	14 576 734	-37 368 056	8 380 464	2 384 161
Corp Project Programme & Portfolio Mngmt	221 905 579	41 965 147	-166 085 325	97 785 402	64 740 896	13 431 749	-51 428 066	26 744 579	64 095 532	13 334 104	-48 660 520	28 769 116	2 024 538
Finance: FPR	9 422 831	794 767	-9 606 253	611 345	2 993 298	267 809	-3 115 441	145 666	2 883 964	297 376	-3 181 340	0	-145 666
HR Business Partner: FPR	4 464 624	562 857	0	5 027 482	1 438 703	185 725	0	1 624 428	1 528 607	204 037	0	1 732 644	108 216
Management: Future Planning & Resilience	10 119 146	78 953 111	-87 023 576	2 048 681	2 978 518	23 546 412	-26 332 791	192 139	2 175 175	24 017 388	-26 089 741	102 823	-89 316
Organisational Effectiveness &Innovation	59 217 344	19 936 607	-48 370 007	30 783 944	15 673 480	6 160 325	-14 499 031	7 334 774	16 304 596	6 558 309	-16 970 015	5 892 889	-1 441 885
Organisational Performance Management	68 206 854	20 789 689	-51 074 738	37 921 805	20 365 894	6 440 533	-14 553 700	12 252 726	15 429 436	6 594 388	-16 037 431	5 986 393	-6 266 333
Policy & Strategy	71 217 332	21 599 303	-63 735 799	29 080 835	21 191 106	6 735 698	-19 815 451	8 111 353	19 501 333	6 804 613	-16 898 836	9 407 109	1 295 756
Risk & Resilience	32 883 649	19 119 064	-38 169 531	13 833 182	10 686 372	5 891 025	-12 634 737	3 942 660	11 788 635	5 903 997	-12 470 692	5 221 940	1 279 279
Support Services: FPR	14 858 617	2 538 890	0	17 397 507	4 718 407	830 419	0	5 548 826	4 604 572	818 883	0	5 423 455	-125 371
Future Planning & Resilience	595 665 028	253 293 268	-586 940 870	262 017 426	171 669 415	77 169 975	-176 945 937	71 893 454	169 483 636	79 109 828	-177 676 632	70 916 832	-976 621
Electricity Generation & Distribution	22 192 182 387	4 974 806 130	-1 749 865 146	25 417 123 372	6 672 585 072	1 773 481 637	-690 768 137	7 755 298 571	6 533 325 195	1 702 249 341	-614 185 179	7 621 389 358	-133 909 214
Management: Energy	9 437 956	79 367 097	-88 330 495	474 559	3 131 053	23 663 386	-26 631 398	163 042	3 149 670	24 508 962	-27 652 633	6 000	-157 042
Sustainable Energy Markets	107 222 695	173 584 040	-93 160 492	187 646 243	35 704 380	54 826 225	-29 728 552	60 802 053	24 519 627	47 234 371	-23 736 288	48 017 710	-12 784 344
Energy	22 308 843 039	5 227 757 267	-1 931 356 132	25 605 244 174	6 711 420 505	1 851 971 248	-747 128 087	7 816 263 667	6 560 994 493	1 773 992 674	-665 574 099	7 669 413 067	-146 850 600
Expenditure	58 781 126	33 238 888	-90 406 473	1 613 542	18 823 039	10 523 964	-28 401 597	945 406	18 629 813	10 959 093	-29 588 479	427	-944 979
Cape Town Stadium	114 461 080	32 598 594	0	147 059 674	40 720 844	10 472 847	0	51 193 691	36 740 991	9 208 867	0	45 949 858	-5 243 833
Budgets	1 315 466 799	1 706 061 710	-75 851 851	2 945 676 658	418 680 851	568 465 388	-23 221 115	963 925 124	365 254 565	566 171 832	-23 738 123	907 688 274	-56 236 850
Finance: Finance	5 755 248	7 512 385	-13 106 988	160 645	1 884 288	2 303 890	-4 228 649	-40 471	1 777 954	2 353 882	-4 131 836	0	40 471
Grant Funding	49 229 885	50 614 270	-44 532 035	55 312 119	17 140 997	16 064 022	-14 142 690	19 062 328	11 779 257	16 572 043	-14 760 995	13 590 305	-5 472 023
HR Business Partner: Finance	10 286 443	9 338 863	-14 421 613	5 203 692	3 046 534	2 896 654	-4 415 079	1 528 108	3 385 218	2 970 285	-4 868 821	1 486 683	-41 425
Management: Finance	7 561 475	124 847 435	-131 932 976	475 933	2 329 735	37 746 346	-40 069 459	6 622	2 186 971	38 547 124	-40 732 600	1 495	-5 127
Revenue	711 845 747	587 113 978	-1 074 262 452	224 697 272	233 280 116	185 648 007	-334 390 110	84 466 013	212 323 713	190 832 932	-345 184 265	57 972 380	-26 493 633
Supply Chain Management	249 692 683	146 491 298	-378 029 472	18 154 510	78 865 321	46 392 170	-119 459 348	5 798 143	78 278 919	45 302 925	-121 621 479	1 960 365	-3 837 778
Support Services: Finance	3 671 226	9 466 709	-12 936 895	201 039	1 215 358	2 947 824	-4 081 353	81 830	1 186 157	2 849 218	-4 035 375	0	-81 830
Treasury Services	2 380 550 693	55 293 610	-127 663 793	2 308 180 510	833 869 141	17 624 334	-37 773 761	813 719 714	477 411 614	18 263 228	-44 066 503	451 608 339	-362 111 375
Valuations	167 576 596	27 214 951	-188 270 067	6 521 480	54 520 444	8 836 662	-56 875 107	6 481 999	51 337 412	9 531 589	-60 869 001	0	-6 481 999
Finance	5 074 879 000	2 789 792 689	-2 151 414 614	5 713 257 074	1 704 304 668	909 922 107	-667 058 269	1 947 168 506	1 260 292 583	913 563 019	-693 597		

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	7 190 061	1 877 249	-9 552 777	-485 468	7 349 701	1 893 946	-9 243 646	1	485 469
Housing Development	825 325 835	150 463 631	-96 464 015	879 325 452	256 520 105	47 430 756	-31 108 808	272 851 053	261 670 307	46 492 818	-30 852 165	277 310 960	4 459 907
HR Business Partner: HS	8 746 562	4 046 957	-12 128 788	664 731	2 653 911	1 302 696	-3 896 846	59 761	2 568 644	1 387 641	-3 956 285	0	-59 761
Human Settlements Planning	235 237 611	365 809 583	-352 730 014	248 317 179	80 297 761	116 237 624	-106 925 964	89 609 422	49 076 182	117 918 498	-113 330 410	53 664 270	-35 945 153
Informal Settlements	641 353 548	231 852 732	-89 760 695	783 445 585	202 970 204	75 829 444	-28 759 295	250 040 352	182 523 600	72 916 466	-29 202 480	226 237 586	-23 802 767
Management: Human Settlements	8 995 698	107 864 274	-118 240 817	-1 380 845	2 240 611	32 367 677	-36 707 866	-2 099 579	8 233 137	31 795 495	-40 028 633	-2	2 099 577
Project Management Office: HS	11 199 035	3 420 406	-14 163 294	456 147	3 840 802	1 079 789	-4 563 033	357 557	3 833 486	1 149 836	-4 983 322	0	-357 557
Public Housing	681 991 363	943 232 224	-169 574 757	1 455 648 830	194 045 780	304 045 187	-53 225 789	444 865 179	205 892 942	295 605 375	-44 958 406	456 539 912	11 674 733
Support Services: HS	21 720 064	8 728 462	-29 430 034	1 018 492	5 274 651	2 841 333	-9 468 654	-1 352 670	6 188 396	3 303 642	-7 733 048	1 758 990	3 111 660
Human Settlements	2 462 678 351	1 821 130 586	-915 255 973	3 368 552 964	755 042 886	583 011 755	-284 209 033	1 053 845 608	727 336 396	572 463 716	-284 288 395	1 015 511 717	-38 333 892
Forensic Services	58 131 902	5 756 966	-65 231 191	-1 342 323	15 417 533	1 913 663	-19 133 556	-1 802 360	15 034 825	1 726 034	-16 760 859	0	1 802 360
Internal Audit	79 519 057	16 245 255	-92 492 804	3 271 507	25 934 096	5 349 096	-30 105 097	1 178 096	25 582 746	5 381 426	-30 964 177	-5	-1 178 101
Legal Services	248 960 368	134 283 914	-364 257 599	18 986 682	77 325 934	41 708 729	-112 838 947	6 195 716	76 486 849	43 888 397	-120 308 970	66 275	-6 129 440
Management: City Manager	39 753 161	147 490 681	-186 094 015	1 149 827	6 724 644	43 801 727	-50 364 988	161 383	6 741 500	41 531 718	-47 747 242	525 977	364 593
Office of the Mayor	77 846 865	17 720 883	-69 788 558	25 779 190	16 042 791	5 378 048	-20 253 185	1 167 654	16 483 756	5 652 631	-19 482 788	2 653 600	1 485 946
Ombudsman	20 142 747	3 810 623	-23 167 682	785 688	6 419 634	1 242 594	-7 382 314	279 914	5 768 029	1 261 195	-7 029 224	0	-279 914
Office of the City Manager	524 354 099	325 308 622	-801 031 849	48 630 572	147 864 632	99 393 858	-240 078 087	7 180 403	146 097 706	99 441 400	-242 293 259	3 245 847	-3 934 556
Capital Programs & Projects: S&S	22 113 086	4 016 593	0	26 129 678	5 357 768	1 363 767	0	6 721 535	5 626 024	1 442 297	0	7 068 322	346 787
Disaster Management Risk Centre	94 143 936	112 344 311	-1 007 951	205 480 296	27 074 722	34 361 873	-521 795	60 914 800	27 131 181	29 303 844	-268 904	56 166 121	-4 748 678
Emergency Policing Incident Control	151 012 502	58 378 566	-206 425 823	2 965 245	32 159 518	17 900 603	-60 383 957	-10 323 836	27 680 216	16 597 963	-44 061 487	216 692	10 540 528
Events	164 618 285	89 935 069	-11 951 995	242 601 359	33 031 381	27 165 209	-3 416 954	56 779 635	31 612 693	22 563 302	-4 990 926	49 185 070	-7 594 565
Finance: S&S	6 176 876	1 129 994	-7 072 995	233 874	1 994 059	368 405	-2 271 647	90 817	1 994 553	374 447	-2 369 000	0	-90 817
Fire Services	953 798 813	617 405 265	-169 527 430	1 401 676 648	256 511 787	197 912 450	-53 456 185	400 968 052	248 828 381	82 668 786	-4 386 470	327 111 698	-73 856 354
HR Business Partner: S&S	7 509 479	872 101	-8 366 325	15 255	2 334 851	289 655	-2 621 623	2 883	2 325 837	312 685	-2 638 523	0	-2 883
Management: Safety & Security	73 337 884	172 203 455	-239 317 302	6 224 037	7 532 129	52 400 413	-72 326 442	-12 393 900	6 420 199	53 134 155	-59 554 354	0	12 393 900
Metropolitan Police Services	969 361 940	258 249 727	-65 748 842	1 161 862 825	276 635 305	83 782 095	-16 042 492	344 374 908	255 158 625	102 974 987	-22 825 851	335 307 761	-9 067 147
Public Emergency Communications Centre	62 894 450	87 828 207	-147 028 033	3 694 623	17 377 238	26 562 023	-46 265 142	-2 325 881	17 500 206	21 828 393	-39 328 599	0	2 325 881
Public Safety	4 133 032 249	880 119 802	-235 994 754	4 777 157 298	1 258 778 541	273 627 883	-67 263 670	1 465 142 755	1 283 297 944	289 162 401	-64 628 702	1 507 831 644	42 688 889
Support Services: S&S	34 712 009	8 361 603	-41 659 668	1 413 944	10 322 307	2 711 878	-11 999 407	1 034 778	13 255 908	2 456 546	-13 621 445	2 091 009	1 056 231
Safety & Security	6 672 711 508	2 290 844 693	-1 134 101 118	7 829 455 083	1 929 109 604	718 446 253	-336 569 312	2 310 986 546	1 920 831 769	622 820 808	-258 674 260	2 284 978 318	-26 008 228
Development Management	403 529 114	123 655 505	0	527 184 619	134 422 538	39 887 130	0	174 309 668	124 398 698	39 375 836	0	163 774 534	-10 535 134
Environmental Management	665 777 303	226 622 955	-160 221	892 240 037	178 336 958	72 995 833	-25 790	251 307 001	161 441 307	65 203 699	-42 654	226 602 351	-24 704 649
Finance: SP & E	16 971 278	5 165 571	-22 707 073	-570 224	4 915 256	1 654 894	-6 472 813	97 338	4 188 112	1 549 773	-5 737 885	0	-97 337
HR Business Partner: SP & E	4 368 662	2 339 346	-7 266 399	-558 391	1 462 879	733 550	-2 324 685	-128 256	1 204 449	649 742	-1 854 191	0	128 256
Managmnt: Spatial Planning & Environment	25 426 918	105 509 253	-129 592 593	1 343 578	8 682 643	31 615 338	-40 355 113	-57 133	3 006 651	31 120 034	-34 126 685	0	57 133
Project Management Office: SP & E	11 331 392	2 880 755	-13 748 999	463 148	3 809 247	918 625	-4 509 482	218 390	3 769 998	854 957	-4 624 955	0	-218 390
Support Services: SP & E	10 518 902	2 676 275	-12 754 831	440 346	3 557 739	848 547	-4 123 036	283 250	3 250 131	798 152	-4 048 283	0	-283 250
Urban Planning & Design	144 416 281	39 264 048	0	183 680 329	50 877 020	12 543 490	0	63 420 511	49 073 630	11 665 538	0	60 739 168	-2 681 343
Urban Regeneration	661 686 805	73 995 150	0	735 681 955	205 227 881	22 690 166	0	227 918 047	195 777 101	18 662 336	0	214 439 437	-13 478 611
Spatial Planning & Environment	1 944 026 654	582 108 859	-186 230 115	2 339 905 398	591 292 162	183 887 574	-57 810 919	717 368 816	546 110 077	169 880 066	-50 434 653	665 555 491	-51 813 326
Finance: Transport	22 256 303	3 796 110	-23 984 945	2 067 468	5 381 527	1 241 056	-7 213 774	-591 191	4 273 947	934 977	-4 909 751	299 173	890 364
Management: Urban Mobility	15 696 472	141 489 862	-156 437 832	748 502	4 570 527	42 724 875	-46 889 286	406 115	3 279 659	44 143 314	-47 422 974	0	-406 116
Public Transport	1 747 072 121	239 524 251	-95 640 127	1 890 956 246	429 340 631	80 470 849	-34 424 475	475 387 005	415 050 391	74 432 798	-32 682 442	456 800 746	-18 586 259
Roads Infrastructure Management	1 975 274 685	462 469 641	0	2 437 744 326	494 522 159	150 580 313	0	645 102 471	456 744 870	139 910 369	0	596 655 239	-48 447 232
Transport Infrastructure Implementation	2 290 909 509	143 668 625	-51 720 795	2 382 857 339	530 847 310	46 258 370	-17 205 557	559 900 123	415 974 116	44 835 554	-17 361 901	443 447 769	-116 452 354
Transport Planning & Network Management	341 770 601	133 216 007	-29 643 932	445 342 676	98 401 066	42 316 472	-9 575 795	131 141 743	96 695 646	42 749 042	-6 433 519	133 011 170	1 869 426
Transport Shared Services	161 183 245	140 366 994	-161 715 903	139 834 336	41 526 973	45 273 002	-51 289 492	35 510 483	60 923 624	43 009 590	-49 008 070	54 925 144	19 414 661
Urban Mobility	6 554 162 936	1 264 531 490	-519 143 535	7 299 550 891	1 604 590 192	408 864 936	-166 598 378	1 846 856 749	1 452 942 252	390 015 645	-157 818 656	1 685 139 241	-161 717 509
Finance & Capital Implementation	63 578 014	8 978 060	-48 868 729	23 687 345	14 095 892	2 916 885	-15 702 865	1 309 912	13 801 348	4 147 565	-12 727 104	5 221 809	3 911 897
HR Business Partner: UWM	9 868 457	1 174 238	-10 546 606	496 088	2 014 030	383 965	-3 170 053	-772 057	1 865 264	422 014	-2 287 277	0	772 058
Integrated Planning & Waste Strategy	98 219 915	68 757 764	-142 370 390	24 607 289	25 152 200	21 766 390	-41 127 022	5 791 568	19 221 449	20 260 014	-37 563 576	1 917 887	-3 873 681
Management: Urban Waste Management	31 167 968	74 510 609	-104 113 653	1 564 923	7 957 608	22 173 577	-32 680 625	-2 549 440	7 562 473	22 950 956	-30 513 430	0	2 549 440
Public Empowerment & Development	78 750 366	71 243 200	-103 450 572	46 542 994	16 632 866	22 690 884	-23 941 539	15 382 211	14 363 545	21 968 436	-18 519 458	17 812 523	2 430 312
Support Services: UWM	108 242 308	28 559 023	-130 592 253	6 209 079	34 709 737	9 349 932	-42 994 279	1 065 390	34 996 172	4 797 447	-39 793 618	1	-1 065 389
Waste Services	3 849 762 814	2 622 496 150	-881 566 620	5 590 692 344	983 388 773	850 544 936	-288 316 978	1 545 616 731	964 494 388	846 077 493	-277 840 591	1 532 731 290	-12 885 441
Urban Waste Management	4 239 589 842	2 875 719 044	-1 421 508 823	5 693 800 063	1 083 951 106	929 826 569	-447 933 361	1 565 844 314	1 056 304 639	920 623 925	-419 245 054	1 557 683 510	-8 160 804
Bulk Services	3 463 597 828	2 414 494 504	-613 046 206	5 265 046 127	941 402 582	801 642 474	-196 178 148	1 546 866 908	804 855 420	720 728 719	-185 507 657	1 340 076 481	-206 790 427
Commercial Services	686 114 571	621 154 386	-585 998 553	721 270 404	197 380 764	198 512 406	-184 424 221	211 468 949	164 378 306	210 327 889	-187 882 217	186 823 978	-24 644 972
Communication & Partnership	29 393 979	19 718 500	0	49 112 479	7 072 131	6 142 902	0	13 215 034	6 113 827	5 525 568	0	11 639 394	-1 575 639
Distribution Services	10 034 629 758	4 246 730 268	-46										