

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: APRIL 2026

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: APRIL 2026

ISIHLOKO

**INGXELO ENGOKUBEK'ILISO KWEZEMALI: EKATSHAZIIMPUZI 2026
(Q1108)**

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☒ **Committee name** : Finance

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

☐ Council

4. DISCUSSION

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

The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 30 April 2026.

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

4.2. Policy and Strategy ☐ Yes ☒ No

4.3. Legislative Vetting ☐ Yes ☒ No

4.4. Legal Implications ☒ Yes ☐ No

4.5. Staff Implications ☐ Yes ☒ No

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

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

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

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

4.8. Confidentiality Compliance ☒ Yes

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

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5 RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 30 April 2026 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that savings on expenditure items will be set aside to reduce borrowing and to fund the City's capital programme.

AANBEVELING

- a) Daar kennis geneem word van die finansiële moniteringsverslag vir die tydperk wat op 30 April 2026 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 ekaTshaziimpuzi 2026 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

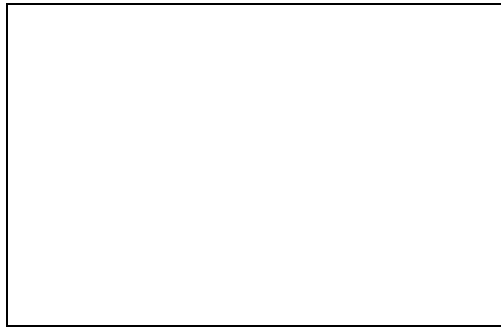
NAME

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.

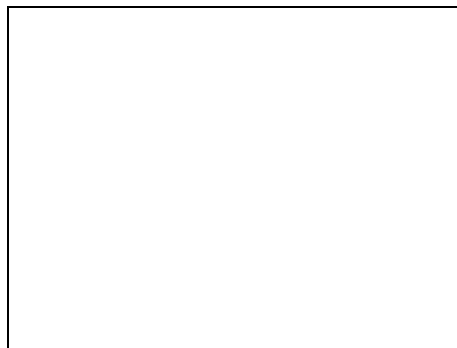
☐ NON-COMPLIANT

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

APRIL 2026

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EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 30 APRIL 2026 (COMPARATIVE STATEMENT REPORT)

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

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

SUMMARY OF CONTENT

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

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

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

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

- **Table C1 (Page 43):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Page 44):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Page 45):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 46):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Page 47):** Capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
- **Table C6 (Page 48):** Performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 49):** Cash flow position and cash/cash equivalents.

- **In Year Budget Statement Supporting Tables: City of Cape Town (Page 50 – 104)**

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

- **In Year Budget Statement Tables: Consolidated Tables (Page 106 – 112)**

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 113 – 122)**

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

- **In Year Budget Statement Tables: Entity - Cape Town Stadium (CTS) (Page 123 – 129)**

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)	65 297 067	55 496 441	56 774 970	1 278 530	66 233 854
Total Expenditure (excl. water inventory)	64 875 148	50 001 122	49 081 927	(919 195)	64 003 879
Surplus/(Deficit)	421 919	5 495 319	7 693 044	2 197 725	2 229 976

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	13 475 562	9 789 353	8 391 032	(1 398 321)	12 470 339

FINANCIAL POSITION

Working Capital	Audited 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	-	-	2.87
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	1.75	1.55	1.62	2.13
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	-2.86%	3.60%	3.06%	2.87%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	86.87%	55.51%	54.76%	49.14%
Financial Position (R'Thousands)⁷				
Total Assets	99 513 559	110 765 156	109 358 998	109 641 029
Total Liabilities	26 697 052	37 225 107	31 869 985	26 486 572
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	10 576 530	6 340 418	9 398 399	15 489 730

- **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 2.87 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 2.13:1 shows that the City has sufficient cash to meet its short-term financial obligations as it is above 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 2.87% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 3.06% 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 54.76% resulting from the budgeted uptake of external borrowing over the 2025/26 financial period. The ratio outcome is 49.14% 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 R15 490 million as at 30 April 2026. 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	591 221	126 737	1 994 347	2 712 304
Electricity	1 053 420	72 609	744 650	1 870 680
Rates	976 441	134 131	1 345 137	2 455 710
Sewerage	301 179	53 995	743 663	1 098 837
Refuse	170 452	34 579	470 269	675 300

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period May 2025 to April 2026 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	98.86%	99.53%	99.53%	91.18%
Water	92.06%	91.85%	90.35%	85.74%
Sewerage	96.77%	96.56%	95.36%	92.82%
City-Wide Cleaning	0.00%	88.48%	88.48%	90.21%
Refuse	95.73%	96.01%	95.67%	93.67%
Rates	97.82%	97.09%	97.39%	84.29%
Other	95.14%	94.51%	93.49%	82.65%

The overall collection ratio results for April 2026 are reflected in the table below:

Overall Collection Ratio	
Period	Current year
12 Months	97.54%
6 Months	95.82%
3 Months	97.00%
Monthly	90.31%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 30 April 2026 is 97.54%.

HUMAN RESOURCES

Human Resources	Audited Outcome 2024/25	Original Budget 2025/26	Adjusted Budget 2025/26	YearTD actual 2025/26
Employee and Councillor remuneration (R'Thousands)	18 715 426	21 086 819	21 007 086	16 562 247
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.7%	29.5%	29.1%	26.7%
Total Cost of Overtime (R'Thousands)	1 030 426	1 024 125	1 178 891	909 966

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 92.

STAFF COMPLEMENT

Municipal Employees (numbers)	Staff Establishment as at 1 July 2025	April 2026
Filled posts - Permanent	28 239	30 140
Filled posts - Temporary	2 104	1 751
Vacant posts - Permanent	4 219	3 590
	34 562	35 481

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	April 2026
Municipal Councillors	231	231
Municipal Councillors - Vacancies	-	-
	231	231

The City had 3590 vacancies as at 30 April 2026; 8135 positions were filled (2792 internal, 1250 external, 1106 rehired, 2987 EPWP) with 1920 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 31 March 2026			Staff Movement for period 1 to 30 April 2026								Staff Establishment 30 April 2026			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
City Manager	369	R 333 550 262	2.98%	3	2	0	0	5	0	0	0	370	R 333 456 565	3.78%	The vacancy rate in OCM has increased from 2.98% to 3.78% as at the end of April 2026 due to a number of new posts created. During the month under review, the Directorate effected 5 appointments and a further 3 appointments are anticipated for June 2026.
Community Services & Health	6067	R 2 851 962 358	5.31%	21	19	11	52	103	23	467	490	5544	R 2 737 673 117	4.82%	The vacancy rate has decreased from 5.31% at the end of March 2026 to 4.82% at the end of April 2026. This is well below the Corporate target vacancy rate of 10%. The Directorate reported 490 terminations and made 51 appointments excluding EPWP workers during the period under review. The Directorate has currently 472 vacancies of which 205 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 31 March 2026			Staff Movement for period 1 to 30 April 2026								Staff Establishment 30 April 2026			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	2702	R 1 888 857 369	5.96%	13	1	2	8	24	5	12	17	2701	R 1 880 976 676	6.70%	The Directorate's vacancy rate has increased from 5.96% to 6.70%. 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. - Bi-weekly engagements with assigned HR Practitioners are conducted, supplemented by additional support from the HRBP Office, to address recruitment delays and streamline processes. - Furthermore, the HRBP and Strategic Staffing Unit have formalised a Service Level Agreement (SLA), endorsed by the Executive Director, which sets out clear service standards for each stage of the R&S process. In line with these SLA timeframes, line managers and HR Practitioners are required to complete a recruitment agreement specifying the targeted dates for filling vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 March 2026			Staff Movement for period 1 to 30 April 2026								Staff Establishment 30 April 2026			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	393	R 336 384 511	4.07%	6	1	0	10	17	1	1	2	397	R 337 449 323	6.55%	The Directorate currently has a vacancy rate of 6.55%, reflecting an increase from the previous month. The Directorate currently has 40 vacant positions in total of which 14 positions are in various stages of the R&S process. This increase is attributable to the creation of new positions within the newly established Public Trading Department. All of these positions have since been filled, with employees scheduled to commence duty on 1 June 2026. 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.
Energy	2820	R 1 576 215 419	8.01%	16	17	0	0	33	4	9	13	2844	R 1 580 851 380	7.88%	Departments have weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S process and to prioritise vacancies nine months or older. Pools of competent candidates for certain designations i.e. workers, maintenance assistants, artisans, foremen and clerks are being generated so that a Notice of Appointment (NoA) can be processed when positions become available [piggyback]. There is a focused approach, where possible, to fill the Directorate's database with ready-to-appoint candidates as vacancies occur. The Directorate has appointed an Assistant Professional Officer to focus solely on the bulk processes in order to reduce the turnaround time of filling vacancies. The bulk of vacancies is caused by internal appointments, but a focused approach is followed to reduce the number of vacancies.

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Directorate	Staff Establishment 31 March 2026			Staff Movement for period 1 to 30 April 2026								Staff Establishment 30 April 2026			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	1852	R 1 147 745 815	2.86%	18	1	0	0	19	4	4	8	1853	R 1 143 987 901	2.05%	Most of the vacancies within the Finance Directorate are consequential vacancies as a result of internal appointments.
Future Planning & Resilience	393	R 425 460 444	3.31%	1	3	1	0	5	0	0	0	395	R 427 872 933	4.30%	The vacancy rate has increased from 3.31% to 4.30% for the period under review due to a number of new positions created. Five appointments are anticipated for May to June 2026. R&S to fill these created positions are actively in process.
Human Settlements	959	R 556 133 091	6.99%	3	2	0	56	61	0	6	6	958	R 556 141 831	6.68%	The challenges in filling posts include: Recruitment capacity - 2/3 resources operating; limited skills in the market at manager/head level; due to Engineering Council of South Africa (ECSA) requirements 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 31 March 2026			Staff Movement for period 1 to 30 April 2026								Staff Establishment 30 April 2026			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	7665	R 3 331 230 679	9.48%	92	9	4	17	122	7	14	21	7657	R 3 328 673 649	9.12%	The Executive Director: Safety & Security has issued a directive that a vacancy rate of 1% must be maintained, and all efforts, in conjunction with Corporate and HRBP office, be put in place to meet this target. Vacancies 12 months and older are subjected to intense scrutiny by ED in the bi-weekly senior management meetings. Heads of Departments are required to account for delays in filling of vacancies and must indicate action plans to expedite the filling thereof. Monthly and bi-weekly collaboration meetings take place between HRBP, Support Managers and Corporate HR Practitioner. All vacancies are project managed within each department. "Dove tailing" (piggy backing) takes place on R&S processes of same positions within Safety & Security and other directorates. The Directorate has embarked on a process whereby all vacant supervisory positions (to a maximum of T13) can be filled via the advancement process. This was approved by the City Manager and applies to the Safety & Security Directorate only. The ED has directed that all new vacancies up to level T13 be filled by using this new method. This is referred to as the Restrictive Competitive Advancement Process (RECAP). There are currently 52 positions being filled via the RECAP process and will significantly reduce the vacancy rate, especially consequential vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 March 2026			Staff Movement for period 1 to 30 April 2026								Staff Establishment 30 April 2026			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	1153	R 857 260 011	8.59%	9	3	2	6	20	5	4	9	1154	R 857 418 325	9.53%	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	2093	R 1 066 875 906	6.98%	8	11	3	17	39	2	14	16	2094	R 1 067 168 815	7.98%	The vacancy rate has increased from 6.98% to 7.98%. There is a large number of posts currently in the R&S process at the following stages: HR300s to be initiated - 12 HR300s in process - 16 HR300s with R&S - 63 Advert stage - 13 Shortlisting - 45 Interview - 2 Reference Checks - 0 Notice of Appointment - 32 (commencing May and June 2026) The two HR Business Partners work very closely with Corporate HR and R&S. The Directorate's Support Service Managers constantly following up on outstanding matters regarding vacancies. Many vacant positions are filled with internal staff which results in consequential vacancies. The Directorate is in a 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 (April 2026)

Directorate	Staff Establishment 31 March 2026			Staff Movement for period 1 to 30 April 2026								Staff Establishment 30 April 2026			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	4118	R 1 434 611 845	4.88%	12	38	15	19	84	8	13	21	4117	R 1 433 574 223	5.64%	The reported vacancy rate has declined from 15% in November 2025 to achieving 5.64% at the end of April 2026. Bulk recruitment for operational positions has progressed well with 89 team leader positions filled effective 1 May 2026. Notices of appointment are being finalised to address consequential vacancies from the appointments of the team leaders. Vacancies are managed through the establishment of pools of alternate candidates that can be readily placed to reduce the time to fill. There is a continued focus on filling senior and specialist vacancies within the directorate to further reduce the vacancy rate.

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Directorate	Staff Establishment 31 March 2026			Staff Movement for period 1 to 30 April 2026								Staff Establishment 30 April 2026			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	5376	R 2 604 449 475	8.07%	64	36	12	24	136	6	3	9	5397	R 2 611 756 121	8.15%	The vacancy rate within the Water & Sanitation Directorate has shown a slight increase 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	35960	R 18 410 737 184	6.89%	266	143	50	209	668	65	547	612	35481	R 18 297 000 859	6.98%	

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	5 035	37	472	205	267	5 544	4.82%
Corporate Services	2 291	222	188	7	181	2 701	6.70%
Economic Growth	356	1	40	14	26	397	6.55%
Energy	2 500	5	339	115	224	2 844	7.88%
Finance	1 738	20	95	57	38	1 853	2.05%
Future Planning and Resilience	356	17	22	5	17	395	4.30%
Human Settlements	803	23	132	68	64	958	6.68%
City Manager	320	34	16	2	14	370	3.78%
Safety and Security	5 470	1 366	821	123	698	7 657	9.12%
Spatial Planning and Environment	1 016	5	133	23	110	1 154	9.53%
Urban Mobility	1 884	17	193	26	167	2 094	7.98%
Urban Waste management	3 738	-	379	147	232	4 117	5.64%
Water and Sanitation	4 633	4	760	320	440	5 397	8.15%
Total	30 140	1751	3590	1 112	2 478	35 481	6.98%

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

Directorate	Number of posts per T-Grade							
	T1 - T5	T6 - T9	T10 - T13	T14 - T16	T17 - T18	T19 - T22	T23 - T24	Total
Community Services & Health	152	164	128	23	4	1	0	472
Corporate Services	37	35	64	42	10	0	0	188
Economic Growth	7	7	16	7	3	0	0	40
Energy	129	85	85	36	4	0	0	339
Finance	43	24	18	9	1	0	0	95
Future Planning & Resilience	1	4	6	9	2	0	0	22
Human Settlements	50	24	30	24	3	1	0	132
Office of the City Manager	3	0	7	5	0	1	0	16
Safety And Security	95	531	163	29	2	1	0	821
Spatial Planning And Environment	22	20	57	29	3	2	0	133
Urban Mobility	77	61	24	24	3	4	0	193
Urban Waste Management	195	106	44	31	2	1	0	379
Water & Sanitation	323	241	122	68	6	0	0	760
Total	1134	1302	764	336	43	11	0	3590

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	287	85	73	27	472	21.2%
Corporate Services	139	33	13	3	188	8.5%
Economic Growth	25	7	6	2	40	20.0%
Energy	224	56	34	25	339	17.4%
Finance	87	8	0	0	95	0.0%
Future Planning & Resilience	19	3	0	0	22	0.0%
Human Settlements	82	25	12	13	132	18.9%
Office of the City Manager	14	0	0	2	16	12.5%
Safety & Security	328	298	145	50	821	23.8%
Spatial Planning & Environment	97	18	7	11	133	13.5%
Urban Mobility	131	42	18	2	193	10.4%
Urban Waste management	242	56	45	36	379	21.4%
Water & Sanitation	431	166	80	83	760	21.4%
Grand Total	2 106	797	433	254	3 590	19.1%

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	65 297 067	55 496 441	56 774 970	1 278 530	66 233 854
Total Expenditure (excl. water inventory)	65 242 663	64 875 148	50 001 122	49 081 927	(919 195)	64 003 879
Surplus/(Deficit)	(544 699)	421 919	5 495 319	7 693 044	2 197 725	2 229 976

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	20 132 809	19 795 539	337 270	1.7%	24 000 803
Service charges - Water	5 776 241	5 868 665	5 104 953	4 933 822	171 131	3.5%	5 868 665
Service charges - Waste Water Management	2 966 006	2 963 426	2 496 931	2 496 367	564	0.0%	2 963 426
Service charges - Waste management	1 658 640	1 610 811	1 331 395	1 339 533	(8 138)	-0.6%	1 611 620
Sale of Goods and Rendering of Services	816 579	732 137	662 568	615 347	47 221	7.7%	794 861
Agency services	302 874	302 874	246 867	252 395	(5 528)	-2.2%	298 634
Interest	—	—	—	—	—	—	—
Interest earned from Receivables	339 731	329 033	290 382	274 721	15 661	5.7%	344 028
Interest from Current and Non Current Assets	758 522	1 309 154	1 299 644	1 171 498	128 146	10.9%	1 309 180
Dividends	—	—	—	—	—	—	—
Rental from Fixed Assets	494 307	495 960	440 176	422 435	17 741	4.2%	496 005
Licence and permits	205	205	759	171	588	344.3%	760
Special rating levies	494 107	486 882	417 409	401 632	15 777	3.9%	494 972
Operational Revenue	423 376	391 276	389 602	323 518	66 084	20.4%	439 808
Non-Exchange Revenue							
Property rates	13 768 100	13 918 100	11 552 625	11 572 485	(19 860)	-0.2%	13 905 818
Surcharges and Taxes	—	—	—	—	—	—	—
Fines, penalties and forfeits	1 878 556	1 905 299	1 985 786	1 496 398	489 389	32.7%	2 379 273
Licence and permits	50 301	47 909	37 013	39 292	(2 279)	-5.8%	44 850
Transfers and subsidies - Operational	7 329 561	7 337 594	6 634 986	6 687 442	(52 456)	-0.8%	7 324 251
Interest	98 675	98 675	111 891	82 229	29 662	36.1%	111 891
Fuel Levy	2 851 776	2 851 776	2 851 776	2 851 776	—	—	2 851 776
Operational Revenue	906 078	769 510	635 835	639 523	(3 688)	-0.6%	769 510
Gains on disposal of Assets	70 772	84 226	131 375	13 650	117 725	862.4%	88 218
Other Gains	6 084 343	6 226 308	4 774 005	4 690 695	83 309	1.8%	6 231 814
Total Revenue (excluding capital transfers and contributions)	70 732 307	71 393 374	61 528 788	60 100 469	1 428 319	2.4%	72 330 162

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

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

- Service charges - Electricity (R337,3 million over)**

The variance is due to changes in the Time-of-Use (TOU) periods in line with Eskom periods, which resulted in misalignment of the period budget provision and actual billings to date.

- Service charges - Water (R171,1 million over)**

The variance is mainly as a result of service charges for water sales in the domestic full and cluster as well as industrial/commercial categories being higher than anticipated.

- Sale of Goods and Rendering of Services (R47,2 million over)**

The variance reflects mainly on:

- Admission/Entrance Fees, due to an increase in visitors at nature reserves.
- Building Levies/Scrutiny Fees, which is dependent on the construction industry where constant fluctuations are evident, making revenue difficult to predict.
- Parking Fees, due to the implementation of the new parking tender covering additional areas.

- **Interest from Current and Non Current Assets (R128,1 million over)**

The variance is mainly on Interest Received: Short Term and Call fixed deposits, due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated.

- **Operational Revenue (R66,1 million over)**

The variance reflects 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.
- Administrative Handling Fees Recovered, where more administration fees were recovered than initially anticipated.
- Skills Development Fund Levy, due to the earlier than anticipated receipt of the skills levy.

- **Fines, penalties and forfeits (R489,4 million over)**

The variance is mainly on:

- Fines, penalties and forfeits on:
 - Fines - Traffic Fine Accruals, due to more collections for the year-to-date.
 - Building Fines, mainly due to:
 - Property owners building or making improvements to their property without City approval. The Municipal Planning Tribunal decides on the outcome of each individual case and therefore, it is very difficult to predict revenue.
 - The establishment of the Mayor's Problem Building Task team resulted in stricter by-law enforcement and additional buildings being added to the problem building tariff listing.

- **Transfers and subsidies – Operational (R52,5 million under)**

The variance reflects mainly on:

- Grants and Subsidies: Provincial (Conditional), within the following directorates:
 - Community Services & Health, due to outstanding March and April 2026 claims to be submitted to the Provincial Health Department.
 - Human Settlements Directorate as a result of the following:
 - Freedom Park, Ottery IDA, Gugulethu Infill Project & IDA Projects, due to outstanding invoices.
 - Greenville Housing Ph5, where invoices from contractors were lower than anticipated.
 - PHP projects, where beneficiary funds were received later than anticipated for a number of PHP projects.
 - Imizamo Yethu Hout Bay IDA, where the project will not proceed in the 2025/26 financial year.
 - Greenville Phase 5 BNG Units, where the invoices from contractors were lower than anticipated.
 - Elsies River Infill Housing Project TOPS, due to delays resulting from community related constraints. These included delays in the contractor and sub-contractors' appointments, which has affected project timelines.

- Grants and Subsidies: PCDR (Conditional), mainly within Water & Sanitation due to:
 - Outstanding invoices on the KfW projects and outstanding training confirmations; as well as
 - The community facilitation project funded by the Bill & Melinda Gates Foundation which has experienced delays. The full grant allocation will not be spent in the current financial year.
- **Interest (R29,7 million over)**

The variance is due to interest on arrear Property Rates being higher than estimated to date.
- **Gains on disposal of Assets (R117,7 million over)**

The variance is due to more than anticipated registration of properties sold in the current year.
- **Other Gains (R83,3 million over)**

The variance reflects mainly on Inventory consumed: Price Adj B/Water and R/Water, due to the overall water consumption for bulk 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 50.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 55.

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	20 808 709	16 400 492	16 696 822	(296 330)	-1.8%	20 377 460
Remuneration of councillors	197 729	198 376	161 755	164 490	(2 735)	-1.7%	198 376
Bulk purchases - electricity	17 755 086	17 755 086	13 247 323	13 228 844	18 479	0.1%	17 755 086
Inventory consumed	7 899 755	7 793 600	5 929 654	5 865 907	63 746	1.1%	7 727 381
Debt impairment	3 217 478	3 178 514	2 317 361	2 700 516	(383 155)	-14.2%	3 189 954
Depreciation and amortisation	3 974 164	3 996 121	3 259 238	3 299 650	(40 412)	-1.2%	3 982 646
Interest	1 428 206	1 067 028	805 462	856 038	(50 577)	-5.9%	962 256
Contracted services	11 100 541	11 211 897	7 709 780	8 042 115	(332 335)	-4.1%	10 983 108
Transfers and subsidies	388 523	396 864	317 789	272 542	45 247	16.6%	365 510
Irrecoverable debts written off	123 202	198 594	504 909	113 617	391 292	344.4%	304 323
Operational costs	3 768 638	3 881 557	2 808 471	2 995 915	(187 445)	-6.3%	3 737 358
Losses on Disposal of Assets	2 500	3 178	15 395	2 414	12 981	537.8%	17 445
Other Losses	532 092	481 931	358 115	366 280	(8 165)	-2.2%	499 284
Total Expenditure	71 277 006	70 971 456	53 835 744	54 605 150	(769 406)	-1.4%	70 100 186

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 (R296,3 million under)**

The variance is mainly due to:

- The turnaround time in filling vacancies.
- The internal filling of vacancies.

- Inventory consumed (R63,7 million over)**

The variance reflects mainly on:

- Inventory consumed: Reticulation Water, as a result of the water consumption by customers being slightly higher than the budgeted volumes in the inventory system.

- Debt impairment (R383,2 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 0.29% (R8,14 million over expenditure).

- **Depreciation and amortisation (R40,4 million under)**

The variance is mainly due to:

- Slower than planned capitalisation rate of various projects.
- Misalignment between actuals and period budget projections on the impairment of assets.

- **Interest (R50,6 million under)**

The variance is mainly attributable to the delayed drawdown of loans as informed by the City's financing strategy, which resulted in savings on external interest payable.

- **Contracted Services (R332,3 million under)**

The variance reflects mainly on:

- Advisory Services - Research & Advisory, mainly due to delays in the procurement of various services in respect of the Mayoral Priority Programme.
- Professional Services - Engineering: Civil, due to outstanding invoices which are expected to be processed during May 2026.
- G&D Lab Services – Medical, due to outstanding settlement of Plant Maintenance (PM) orders.
- G&D Contracted Services Building, due to delays with the appointment of contractors for the Imizamo Yethu Project.
- R&M Contracted Services: Building, due to outstanding invoices that will be submitted and processed in May 2026.
- R&M Electrical, due to no load-shedding which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults.
- G&D Transportation Services: People, due to invoice discrepancies identified and incorrect period split of additional funding received.

- **Transfers and subsidies (R45,2 million over)**

The variance is mainly on G&D Grants, due to:

- A tranche 3 payment for Khulisa Solutions, which took place earlier than anticipated.
- Misalignment between actuals and period budget projections.

- **Irrecoverable debts written off (R391,3 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 0.29% (R8,14 million over expenditure).

- **Operational costs (R187,4 million under)**

The variance reflects mainly on:

- R&M Labour to Operating, due to staff resources that are not at full capacity, as a result of vacancies and the closure of two workshops due to renovations.
- R&M Hire of LDV, Panel Van, Bus, Specialised Vehicles, due to lower than anticipated hiring of fleet for pond cleaning.
- Rehabilitation Costs Actual Expenditure, as a result of the contractor stepping away from the Bellville landfill site project.
- Electricity, due to:
 - The late receipt of invoices for services rendered in April 2026.
 - The downward fluctuations in electricity usage at some of the bulk water plants.
- Uniform & Protective Clothing, due to less protective clothing item replacements.
- Water Resource Management Charge DWS, due to outstanding invoices from DWS.
- Indigent Relief: Electricity - Eskom, due to less indigent applications than originally anticipated because of fewer ratepayers meeting the indigent criteria as per the Indigent Policy requirements.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 73.

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	4 917 247	4 885 956	3 768 097	3 854 433	(86 336)	-2.2%	4 788 237
Vote 2 - Corporate Services	4 123 703	4 139 794	3 253 175	3 224 700	28 475	0.9%	4 139 794
Vote 3 - Economic Growth	760 365	791 514	600 588	627 095	(26 507)	-4.2%	791 514
Vote 4 - Energy	21 757 162	21 498 611	16 001 279	16 161 593	(160 314)	-1.0%	21 435 601
Vote 5 - Finance	4 496 215	4 341 917	3 312 186	3 443 211	(131 026)	-3.8%	4 341 917
Vote 6 - Future Planning & Resilience	595 825	624 870	464 606	467 396	(2 790)	-0.6%	624 870
Vote 7 - Human Settlements	1 705 085	1 749 764	1 425 963	1 372 393	53 570	3.9%	1 749 764
Vote 8 - Office of the City Manager	524 560	552 288	431 808	438 628	(6 820)	-1.6%	552 288
Vote 9 - Safety & Security	6 692 842	6 729 908	5 162 684	5 224 263	(61 579)	-1.2%	6 219 964
Vote 10 - Spatial Planning & Environment	1 953 826	1 995 205	1 484 184	1 526 882	(42 698)	-2.8%	1 794 608
Vote 11 - Urban Mobility	4 706 689	4 865 846	3 545 603	3 623 194	(77 591)	-2.1%	4 865 846
Vote 12 - Urban Waste Management	4 100 966	3 981 597	3 134 145	3 159 414	(25 270)	-0.8%	3 981 597
Vote 13 - Water & Sanitation	14 942 522	14 814 186	11 253 343	11 481 947	(228 604)	-2.0%	14 814 185
Total Expenditure by Vote	71 277 006	70 971 456	53 837 661	54 605 150	(767 490)	-1.4%	70 100 185

Reasons for under expenditure per vote (directorate)

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

Reasons for over expenditure per vote (directorate)

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

- **Corporate Services (R28,5 million over)**

Over-expenditure reflects mainly on:

- Contracted Services, on R&M Maintenance of Equipment, as a result of an increase in service intervals for various lifts at facilities and maintenance work at the Technical Operation Centre.
- Operational cost, mainly on:
 - Labour to operating, due to staff resources that are not at full capacity, as a result of vacancies and the closure of two workshops due to renovations.
 - Software Licences - Upgrade/Protection, due to pre-payment of Microsoft third year software subscription license fees city-wide.
 - Telecomm: Cell Phone additional Call Charges & Cell phone Subscriptions, due to city-wide 3G dongle usage costs being settled against the Directorate's cost centre.
- Loss on Sales of Assets, relates to losses on asset disposal which are difficult to plan.

- **Human Settlements (R53,6 million over)**

Over-expenditure reflects mainly on:

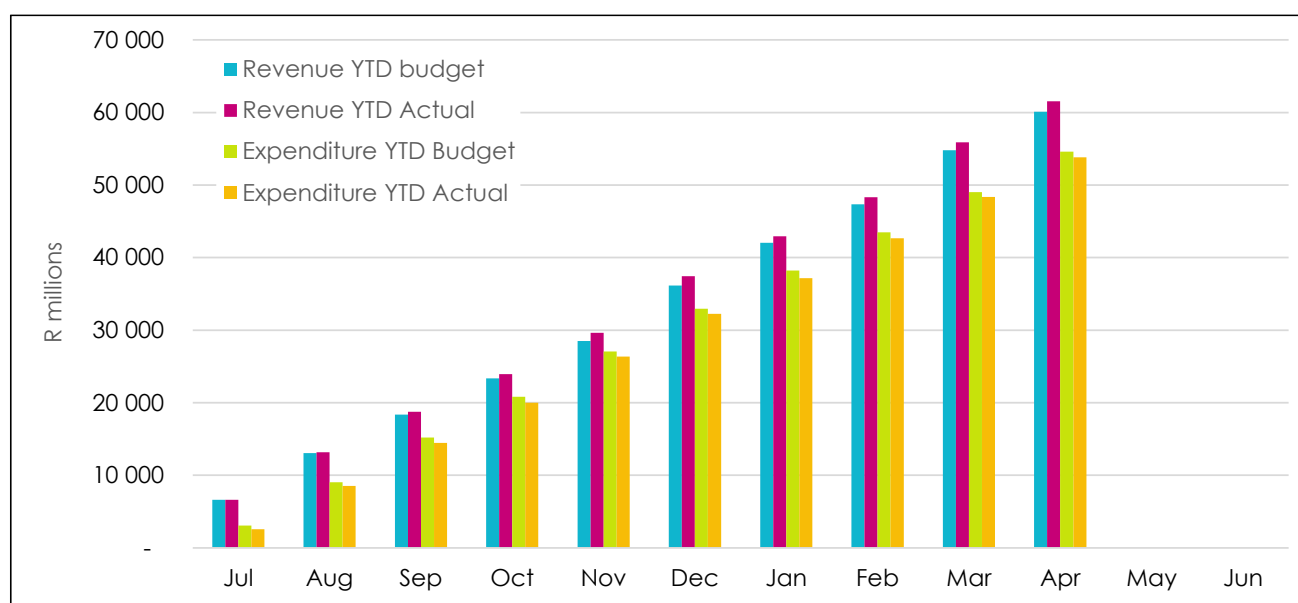
- Contracted Services, mainly on:
 - Security Services Municipal Facilities & Other, due to the high demand for security services within areas where informal settlement projects are being implemented.

- Advisory Services - Project Management, due to a budget misalignment as the PSP project governance was implemented earlier than planned as a result of good performances by service providers.
- Cleaning Costs, due to the rapid increase of settlements resulting in additional demand for cleaning services.
- G&D Housing PHP Payment, where projects are ahead of schedule and therefore claims were processed earlier than planned resulting in a misalignment of the period budget.
- Operational Costs, mainly on:
 - Subsidy on Homeowners redemption, this is related to the accounting treatment/entry of the redemption of the unrealised portion of the housing fund and is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy.
 - G&D Labour to Grants and Donations, due to USDG funded positions filled earlier than planned.

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

Monthly Operating Revenue and Expenditure Performance

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



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

Vote Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	12 862 639	13 475 562	8 391 032	9 789 353	(1 398 321)	-14.3%	12 470 339
Funded by:							
National Government	3 735 882	4 226 332	2 693 384	3 168 440	(475 056)	-15.0%	3 753 935
Provincial Government	6 657	10 690	9 350	10 400	(1 050)	-10.1%	10 690
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	112 651	107 707	50 088	96 419	(46 331)	-48.1%	60 633
Transfers recognised - capital	3 855 190	4 344 729	2 752 823	3 275 259	(522 436)	-16.0%	3 825 258
Borrowing	5 000 000	5 000 000	2 770 544	3 361 276	(590 733)	-17.6%	4 720 098
Internally generated funds	4 007 449	4 130 833	2 867 665	3 152 817	(285 152)	-9.0%	3 924 984
Total Capital Funding	12 862 639	13 475 562	8 391 032	9 789 353	(1 398 321)	-14.3%	12 470 339

The summary statement of capital budget performance indicates actual capital expenditure of R8 391 million or 62.27% of the current budget.

The year-to-date spend of R8 391 million represents 61.75% (R5 638 million) on internally-funded projects and 63.36% (R2 753 million) on externally-funded projects.

Capital budget by municipal vote for 2025/26

Vote Description R thousands	2024/25	Budget Year 2025/26						
	Audited 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	336 481	229 013	282 362	(53 350)	-18.9%	332 268
Vote 2 - Corporate Services	420 495	498 476	741 143	461 485	462 313	(828)	-0.2%	731 112
Vote 3 - Economic Growth	94 372	111 099	138 195	39 591	84 475	(44 884)	-53.1%	136 924
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	988 980	1 127 366	(138 386)	-12.3%	1 274 590
Vote 5 - Finance	75 738	123 163	125 343	93 956	110 494	(16 538)	-15.0%	121 542
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	12 330	13 346	(1 015)	-7.6%	21 798
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	1 087 912	1 135 550	(47 638)	-4.2%	1 433 563
Vote 8 - Office of the City Manager	6 015	8 675	18 484	13 324	4 900	8 424	171.9%	18 384
Vote 9 - Safety & Security	466 205	344 830	426 282	295 739	310 543	(14 805)	-4.8%	425 634
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	286 234	321 634	(35 400)	-11.0%	429 232
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 669 906	2 140 246	(470 340)	-22.0%	2 440 892
Vote 12 - Urban Waste Management	384 643	438 953	450 047	356 991	411 507	(54 516)	-13.2%	434 186
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	2 855 571	3 384 617	(529 046)	-15.6%	4 670 213
Total Capital Expenditure	9 351 390	12 862 639	13 475 562	8 391 032	9 789 353	(1 398 321)	-14.3%	12 470 339

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

- **Energy Directorate (R138,4 million under)**

The negative variance is mainly attributable to the following projects/programmes being behind schedule:

- Battery Energy Storage System Atlantis, where the order for the 33kV switchgear has been placed later than anticipated; awaiting delivery.
- Woodstock 132 kV GIS replacement and Ground Mounted Photo Voltaic, where equipment deliveries caused a delay. The revised delivery date is now scheduled for May/June 2026.
- System Equip Replacement programme, awaiting invoices for work completed in the period under review. Project Managers are following up with the contractor.
- Wastewater Treatment Works (WWTW) Small Scale Embedded Generation programme, where some design work commenced later than anticipated and initial delays with the finalisation of Bill of Quantities (BOQ). Orders have since been placed; awaiting installation.

93.7% spend is forecasted for the projects currently on the budget.

- **Urban Mobility Directorate (R470,3 million under)**

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

- Trunk E2 M9 Duinefontein Railway – Intsikizi, where the project is behind schedule due to the relocation requirements of Eskom and bulk water services, which must be completed before work can continue.
- Trunk E1 M9 Heinz – Duinefontein Railway, which is behind schedule due to bulk watermain stoppages, community unrest, and safety concerns.
- Trunk E4 M9 Morning Star – Mew Way, where the project was disrupted by safety incidents and threats to contractor staff, resulting in the suspension of works and reduced expenditure.
- W2 Roadway – Turfhall Road, where the relocation of overhead electrical cables is scheduled later than anticipated, due to the extended lead times for the procured flanged poles.
- W4 Roadway – Govan Mbeki, where the project is progressing ahead of schedule due to satisfactory contractor performance. However, invoicing delays have contributed to the variance.
- Station Construction: Claremont – Mitchells Plain, which is experiencing delays due to challenges with service relocations and the discovery of unforeseen asbestos pipes.

80.8% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R529 million under)**

The variance is predominantly due to the AMI project where delays were experienced as a result of appeals received during the tender process.

The Replace Sewer Network Project experienced initial delays due to challenges in awarding one of the tenders following amendments to company registration details.

The Bulk Water Infrastructure Routine Programme is reflecting current under-expenditure due to long lead times on imported equipment.

The Potsdam WWTW Extension, where the project is behind schedule due to slower than projected progress on electrical works and delayed invoices that still need to be processed.

Finally, the late receipt of invoices on Macassar WWTW, Wildevoelvlei WWTW as well as Bulk Sewers in Milnerton Rehabilitation contributed to the current slippages.

94.6% spend is forecasted for the projects currently on the budget.

Detailed explanations and remedial action on variances on the capital budget (Adjusted Budget vs YearTD actual) can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 78.

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

- **Urban Mobility (R581 million)**

The variance is mainly attributable to construction and insurance contingencies, together with delays across the IRT Phase 2A programme:

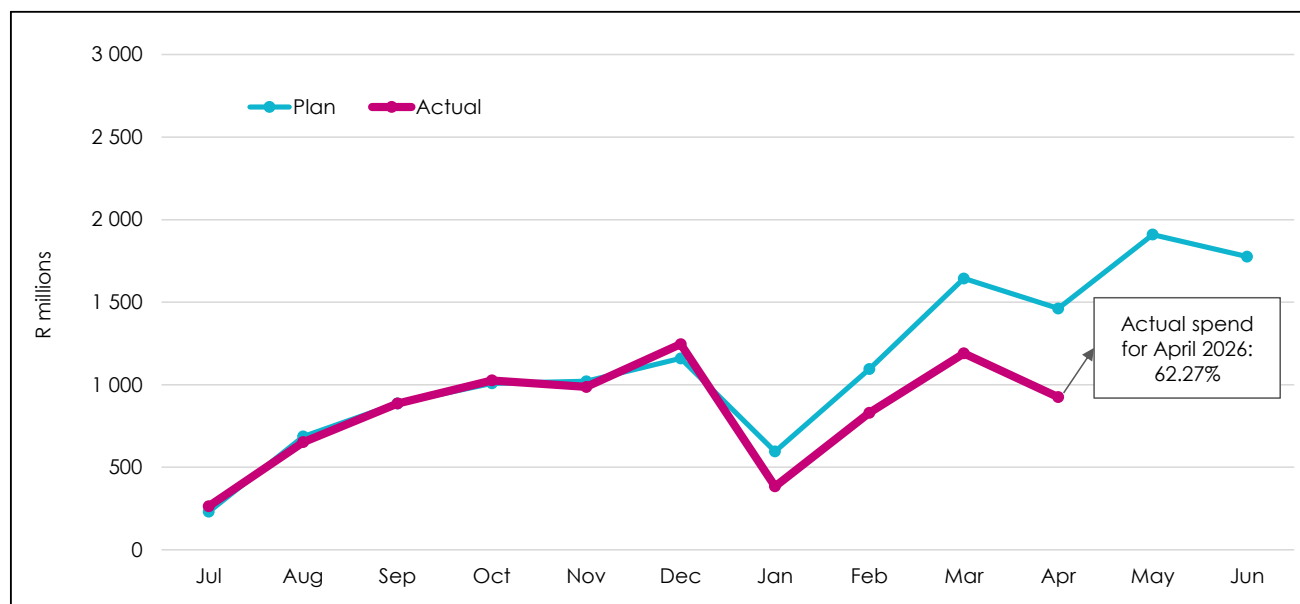
- The Trunk E2 M9 Duinefontein Railway – Intsikizi Project has been impacted by Eskom and bulk water service relocations, necessitating programme adjustments and the granting of an Extension of Time. The contractor is currently preparing an optimised programme to recover the delays.
- The Trunk E1 M9 Heinz – Duinefontein Railway Project experienced slower-than-anticipated expenditure due to bulk watermain stoppages, unrest, and safety concerns. However, revised sequencing and phased traffic management measures are expected to support recovery.
- The Trunk E4 M9 Morning Star – Mew Way Project was disrupted by serious safety incidents, resulting in the suspension of works and reduced expenditure. While the project scope has since been reinstated, a portion of the allocated budget is not expected to be spent within the current financial year.

- **Water & Sanitation (R265,2 million)**

The variance is primarily attributable to construction and insurance contingencies amounting to R74,88 million. The balance relates to the AMI Project, where delays have arisen as a result of appeals received during the tender process, and the Potsdam Wastewater Treatment Works (WWTW) Extension Project, where progress on electrical works is behind schedule.

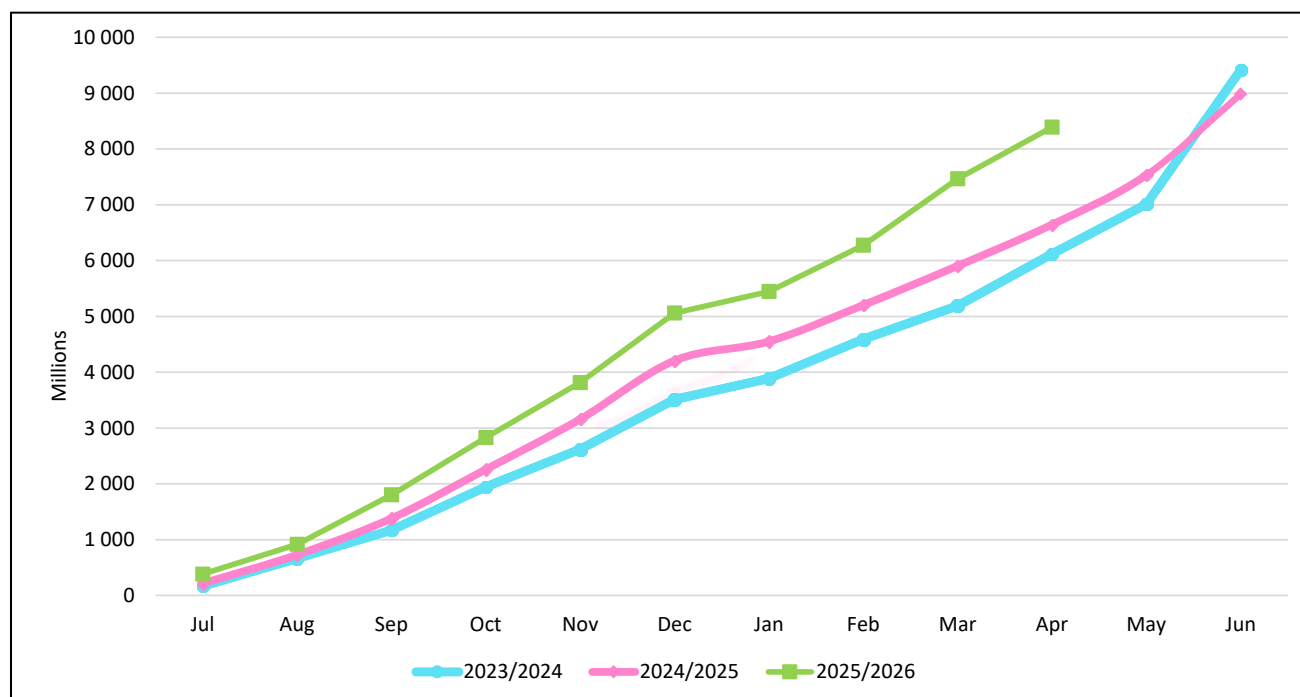
Monthly capital expenditure

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	1 755 503 666	1 303 673 977	937 245 729	-366 428 248	1 322 532 755	The project experienced initial delays due to inclement weather, extortion, and the relocation of services. The resulting impacts are currently being actively managed. An underspend has been identified and will be reprioritised to other projects within the directorate, if required.
Potsdam WWTW - Extension	924 554 161	672 932 265	546 869 203	-126 063 062	840 554 161	The project is behind schedule due to slower-than-projected progress on electrical works. This has resulted in a projected under-expenditure, which will be reprioritised to other priority projects, if required. The April 2026 invoice remains outstanding, and the project manager (PM) is following up.
Macassar WWTW Extension	409 458 189	311 488 009	243 402 022	-68 085 987	409 458 189	The project is ahead of schedule due to good contractor performance. The April 2026 invoice was received after month-end and is currently being vetted for payment in May 2026.
Sewer Network Renewal	339 000 000	249 000 000	169 590 674	-79 409 326	339 000 000	The negative variance is attributable to the delay in awarding Tender 44Q/2024/25, following a bidder's change in registration details during the procurement process. In addition, two appeals were received against the contract, which have since been dismissed.
Plant & Vehicles: Replacement	337 456 865	332 811 465	287 388 578	-45 422 887	336 689 300	The majority of orders have been placed, and some items have been delivered. The balance of the items has not yet been delivered, and the PM is following up with the vendor regarding late deliveries. Minor savings will be realised.
AMI rollout programme	288 784 877	150 406 201	36 738 436	-113 667 765	198 784 887	The detailed design phase of the project is progressing well. The PM is following up with the Professional Service Provider (PSP) regarding the outstanding invoice for April 2026. Due to delays caused by appeals against the tender award, the project is expected to experience under-expenditure.
Cape Flats Aquifer Recharge	286 489 370	211 933 876	202 348 077	-9 585 799	286 489 370	The construction contractor has been appointed, and contractor design is progressing as planned, with contractor given possession of the site. The contractor and PSP invoices for April 2026 were lower than anticipated.
Water Network Renewal	259 310 180	157 910 750	138 670 332	-19 240 418	259 310 180	Various Work Packages (WPs) are being implemented. The April 2026 invoice was lower than anticipated.

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Fleet & Plant: Replacement	247 542 858	182 845 662	191 456 815	8 611 153	247 536 633	The project is ahead of the planned expenditure profile due to suppliers accelerating deliveries to mitigate potential geopolitical risks. Final deliveries are expected in May 2026, reflecting extended lead times for certain components. Minor savings have been realised.
System Equipment: Replacement	247 364 704	227 079 135	215 128 412	-11 950 723	233 739 980	Invoices for work completed for the period are outstanding. The PM is liaising with the contractor to obtain the outstanding invoices. Minor savings will be realised.
Cape Flats Rehabilitation	211 374 392	134 541 039	192 703 068	58 162 029	233 374 392	The project is ahead of schedule due to good contractor performance.
Land Acquisition (Housing)	179 749 701	132 493 501	177 215 936	44 722 435	179 749 701	Land acquisition purchases are progressing as planned.
Philippi Collector Sewer	134 890 410	91 989 564	70 843 983	-21 145 581	126 890 410	Construction commenced later than anticipated due to delays in obtaining the construction work permit. Based on the contractor's revised cash flow projections, savings are expected to be realised. The funding will be reprioritised to other projects within the directorate once these have been identified.
IT: CAR Infrastructure	134 441 359	95 705 286	117 242 546	21 537 260	134 375 691	The project is currently ahead of the planned contractor expenditure due to earlier than anticipated delivery of equipment. This improvement is a result of the vendor successfully expediting shipments to South Africa. Several additional orders have been placed and are scheduled for delivery in May and June 2026. Minor savings have been realised.
Cape Flats Aquifer: Hanover Park & Philip	133 700 000	64 639 400	85 143 691	20 504 291	133 700 000	Construction is underway, and the project is currently ahead of schedule due to good contractor performance.
Telecoms Infrastructure: Replacements	132 977 181	8 454 420	19 385 210	10 930 790	132 977 181	The project is currently ahead of the planned expenditure profile due to some orders arriving earlier than anticipated. Bulk orders have already been placed and are awaiting delivery. The available funds represent savings and will be reallocated to other priority projects within the directorate.

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Sewer Pump Stations Minor Upgrades	128 281 909	89 017 792	81 025 094	-7 992 698	118 516 037	Construction is underway, however, delays in awarding Tender 130Q/2023/24, which covers the construction and refurbishment of various sand traps, screening facilities, and associated mechanical and electrical wastewater infrastructure within the City of Cape Town municipal area, as well as its subsequent re-advertisement, have impacted the project timeline. This has resulted in under-expenditure, which will be available for reprioritisation to other priority projects within the directorate.
Asset Upgrade - Routine Prog - East	127 742 689	95 002 134	70 935 778	-24 066 356	127 742 689	The project commenced later than anticipated due to delays in the completion of Works Project Documents (WPD), which impacted the project timeline. The contractor has since commenced on site in April 2026. The invoice for April 2026 was received after month-end and is currently under review for payment in May 2026.
Paardevlei 132/66 kV stepdown	127 739 653	88 964 156	107 589 109	18 624 953	127 739 653	The project is ahead of schedule due to good contractor performance.
Wesfleur Aeration & Blower Replacement	119 500 000	76 500 000	94 463 454	17 963 454	119 500 000	The project is ahead of schedule due to good contractor performance.
Gordon's Bay Sewer Rising Main	117 858 364	80 898 751	75 954 486	-4 944 265	117 858 364	Construction progress is running behind schedule due to unfavourable soil conditions as well as slower-than-anticipated contractor performance. The PM is actively monitoring the situation and engaging with the contractor to improve productivity.
Bulk Retic Sewers in Milnerton Rehab	113 748 731	68 617 711	50 878 684	-17 739 027	85 954 284	The programme is behind schedule, as the payment certificate and contractual claims are currently under review by the PSP, which is liaising with the contractor. Once the reviews are completed, the payment certificates will be processed.
Asset Upgrade - Routine Prog - North	113 098 609	98 289 239	103 679 697	5 390 458	113 098 609	The project is ahead of schedule due to good contractor performance.
Asset Upgrade - Routine Prog - Central	112 302 448	88 928 908	83 132 910	-5 795 998	112 302 448	The project commenced later than anticipated due to delays in the completion of WPD, which impacted the project timeline. The contractor has since commenced on site in April 2026, and work is scheduled to be completed by 30 June 2026.
Vehicles, Plant Equip: Additional	111 108 745	65 376 126	65 661 763	285 637	111 350 394	Some orders were delivered earlier than anticipated, with the remainder scheduled for delivery from May to 30 June 2026.
	7 093 979 061	5 079 499 367	4 364 693 684	-714 805 683	6 449 225 308	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R15 490 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	24 799 162	23 408 408
Total Commitments	9 366 740	8 784 214
Unspent Conditional Grants	3 548 925	3 007 342
Housing Development	322 638	328 069
MTAB	27 428	26 925
Trust Funds	1 280	1 287
Insurance reserves	423 059	423 164
CRR / Revenue	5 043 410	4 997 427
Uncommitted Funds	15 432 422	14 624 194
Closing Cash and Investment Balance	24 799 162	23 408 408
Non Current Investments	364 676	364 624
Current Investments	7 554 054	7 554 054
Cash and Cash Equivalents as per Cash flow statement (Table C7)	16 880 432	15 489 730

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

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 87.

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 95.

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	7 337 594	6 444 750	6 521 742	(76 993)	-1.2%	7 337 594
Total capital expenditure of Transfers and Grants	3 855 190	4 344 729	2 752 823	3 275 259	(522 436)	-16.0%	3 825 258
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	11 184 751	11 682 322	9 197 572	9 797 001	(599 429)	-6.1%	11 162 851

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 90.

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	94 402	130	33	837	—	—	—	—	95 402

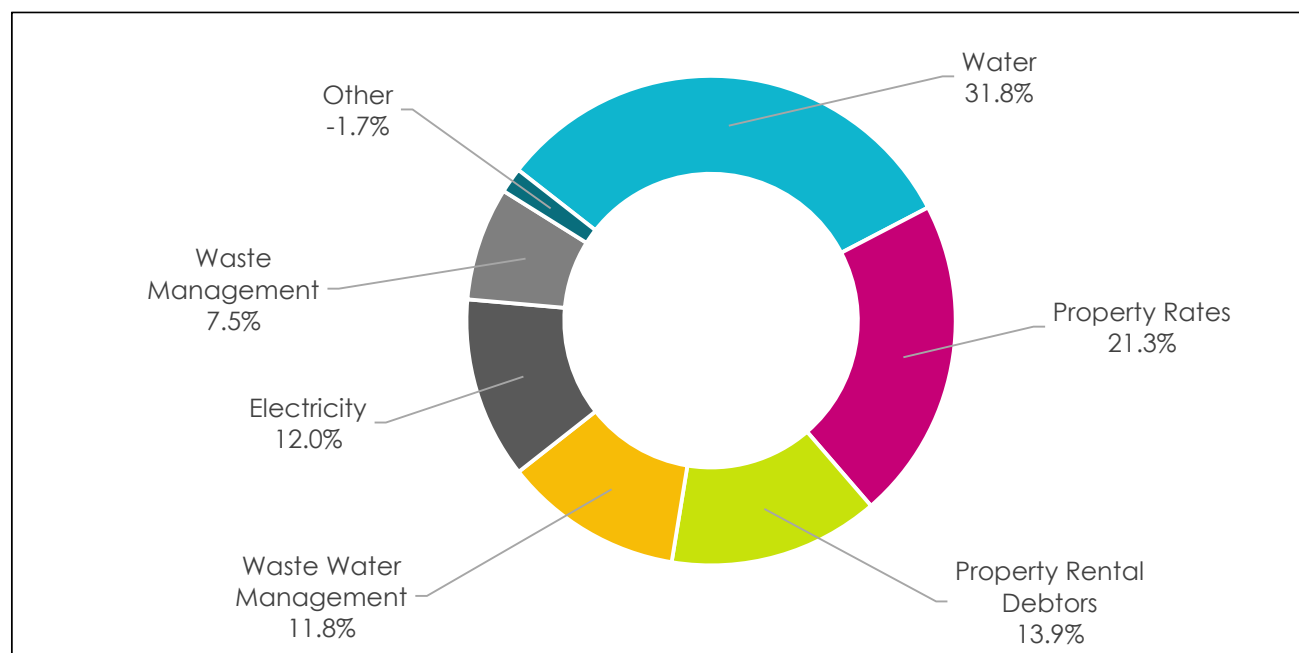
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to penalties to be deducted and Third Party Appointment (TPA) payable to SARS.

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

DEBTORS**Debtors Age Analysis**

Description	Budget Year 2025/26								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	3 177 328	32.9%	404 361	4.2%	242 384	2.5%	5 819 023	60.3%	9 643 097
2024/25 - totals only	2 928 401	28.4%	345 360	3.3%	267 971	2.6%	6 778 580	65.7%	10 320 312
Movement	248 926		59 001		(25 587)		(959 556)		(677 215)
% Increase/(Decrease) year on year		8.5%		17.1%		-9.5%		-14.2%	-6.56%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Basfour 2295 (Pty) Ltd	R51 045 238.09	R6 338 488.69	R4 448 828.76	R0.00	R0.00	R0.00	R0.00	R0.00	R40 257 920.64	The company has been in business rescue with effect from 29 January 2025. A payment of R3 128 802.72 was received on 13 March 2026, and confirmation was received to settle the current account on 14 May 2026. The company has agreed to offset the rental income and has requested the reversal of interest, subject to a full and final settlement agreement on the capital balance. The company has continued to make monthly payments of R250 000.00.
Basfour 2295 (Pty) Ltd	R50 266 195.07	R6 648 475.30	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R43 617 719.77	The company has been in business rescue with effect from 29 January 2025. A payment of R4 815 515.90 was received on 29 April 2026. The company has agreed to offset the rental income and has requested the reversal of interest, subject to a full and final settlement agreement on the capital balance. The company has continued to make monthly payments of R250 000.00.
Beadica 281 CC	R42 699 203.54	R758 336.26	R463 955.11	R426 469.40	R361 357.56	R462 626.53	R424 817.33	R12 033 351.94	R27 768 289.41	The services were disconnected. The summons was served on the business premise address 10 Charles Street, Atlantis on 16 March 2026 and no notice of intention to defend has been received. The application for default judgment to be finalised by the attorney.
Get Metal Properties Proprietary Limited	R37 230 153.89	R407 690.59	R380 124.90	R0.00	R0.00	R0.00	R357 879.29	R29 153 336.74	R6 931 122.37	There is an active instalment plan of R300 000.00 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 R707 000.00 was received on 8 May 2026. The client is adhering to the instalment plan.
Myriad Trust	R18 838 613.99	R3 323 112.37	R1 733 428.10	R1 758 596.41	R198.30	R0.00	R1 688 408.98	R6 526 347.17	R3 808 522.66	Last payment of R4 086 937.85 was received on 12 March 2026. Confirmation from the transferring attorney regarding the client's Bloemfontein properties to be used as security was received on 15 January 2026, the value being R18 million. A payment arrangement of R18 000 000.00 was received, payment will be settled at the end of April 2026. Payment is still outstanding and numerous reminders were sent to the client. A disconnection notice will be issued.
Parker Food Prop Proprietary Limited	R15 673 361.93	R377 434.93	R122 899.52	R123 602.22	R123 806.85	R122 891.55	R123 723.04	R14 679 003.82	R0.00	This is a finalised account. A tampering fee was raised on 6 June 2025, after the sale of the property, with outstanding debt of R14 679 004.00. The account was handed over to Legal department on 7 July 2025. A summons in the amount of R14 433 220.72 has been issued and was served on the debtor by the sheriff on 3 October 2025. Judgment was granted on 21 October 2025. Default judgment was granted on 12 January 2026. A warrant of execution against moveable property was issued on 2 March 2026. The City is in consultation with the attorney to seek advice on further legal proceedings. The debtor is unable to settle the outstanding claim and do not possess any attachable assets that may be realised to recover the debt. A request was submitted to the collection attorney on 11 May 2026 to determine if there is any other legal recourse the City can take.
Waste Tyre Transporters SA (Pty) Ltd	R11 547 767.99	R506 995.57	R198.30	R0.00	R0.00	R10 916 148.34	R0.00	R125 182.78	-R757.00	A tampering fee of R10 916 148.34 was raised on 8 December 2025. Electricity supply was disconnected and a quotation was provided to the client to replace the device that was damaged due to tampering. Debt management have engaged the client with a full and final settlement proposal which is expected to be finalised in May/June 2026.

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Bentifor (Pty) Ltd	R 10 595 985.71	R 470 951.89	R 224 016.77	R 232 568.75	R 219 018.20	R 237 159.75	R 230 794.20	R 1 029 768.78	R 7 951 707.37	The Water and Sanitation Directorate is attending to the water query on the account. A meeting was held on 20 April 2026 and the client's contractor confirmed that they identified a pipe that appears to supply either the fire line or the domestic connection for Erf 159944 which doesn't belong to the client. The client's contractor will proceed with a trial hole to confirm the domestic meter supply to Erf 159944. The wayleaves and permits must be obtained from the Water and Roads departments before proceeding.
Vaxobuzz Proprietary Limited	R 7 714 880.34	R 514 181.57	R 56 170.58	R 211 786.72	R 440 939.26	R 147 037.48	R 153 352.95	R 716 851.93	R 5 474 559.85	The account was handed over for legal action. The application for default judgement was submitted on 10 September 2025. This is a High court matter and outcome of the application has not been received. The debtor subsequently submitted a full and final settlement offer, which has not been accepted as it is below the required minimum. The debtor has not provided a revised offer. Legal proceedings are continuing in the absence of a revised offer.
Upfront Investments Pty Ltd	R 5 948 895.99	R 216 380.64	R 106 782.09	R 107 714.68	R 105 597.36	R 106 598.73	R 105 033.38	R 496 281.38	R 4 704 507.73	This is a problem building. The owner has been placed in liquidation, and the liquidation process remains ongoing. The building is currently occupied by illegal occupants. The appointed liquidators are in the process of seeking their eviction. The City is investigating the potential transfer of a servitude over an adjoining lane to the property over the surrounding properties. This lane is possibly City owned, or a public space. This will enable the eviction of illegal occupants on this space as well. Legal proceedings cannot continue due to the liquidation of the estate.
TOTAL	R 251 560 296.54	R 19 345 667.17	R 7 429 622.04	R 2 753 023.50	R 1 145 320.17	R 11 885 863.65	R 2 978 975.79	R 64 263 843.16	R 135 809 085.07	

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 0.00	R 4 777 701.21	R 3 921 498.72	R 0.00	R 32 495 364.30	R 9 841 612.07	R 9 061.79	R 0.00	R 51 045 238.09
Basfour 2295 (Pty) Ltd	R 50 490 195.07	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 50 266 195.07
Beadica 281 CC	R 42 682 670.23	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 16 533.31	R 42 699 203.54
Get Metal Properties Proprietary Limited	R 37 230 153.89	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 37 230 153.89
Myriad Trust	R 18 838 613.99	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 18 838 613.99
Parker Food Prop Proprietary Limited	R 15 662 136.22	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 11 225.71	R 15 673 361.93
Waste Tyre Transporters SA (Pty) Ltd	R 11 406 033.24	R 19 864.89	R 14 670.51	R 15 553.76	R 91 645.59	R 0.00	R 0.00	R 0.00	R 11 547 767.99
Bentifor (Pty) Ltd	R 0.00	R 3 507 129.91	R 5 219 934.04	R 0.00	R 1 564 661.75	R 304 260.01	R 0.00	R 0.00	R 10 595 985.71
Vaxobuzz Proprietary Limited	R 2 677 011.92	R 765 230.49	R 361 345.68	R 232 566.57	R 3 566 223.48	R 104 428.55	R 0.00	R 8 073.65	R 7 714 880.34
Upfront Investments Pty Ltd	R 258 067.62	R 23 841.72	R 15 600.21	R 76 146.70	R 540 340.94	R 159 586.90	R 4 865 648.64	R 9 663.26	R 5 948 895.99

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 793 804.27	R155 909.54	R65 919.85	R80 850.57	R80 546.33	R76 995.34	R81 068.87	R280 244.54	R9 972 269.23	A meeting was concluded with Methodist Church on 6 February 2026. A write-off of the debt was requested to allow for the property to have a zero balance to be transferred. The 14 meters being billed could not be traced and therefore can't be proven payable. The tariff also needs to be changed from domestic to church and school. A memo was submitted to the Director for Water and Sanitation for guidance regarding resolution.
Conference of the Methodist Church of Southern Africa	R10 738 408.00	R512 507.00	R236 479.33	R272 475.76	R241 352.80	R261 531.95	R285 800.92	R1 305 887.09	R7 622 373.15	A meeting was concluded with Methodist Church on 6 February 2026. A write-off of the debt was requested to allow for the property to have a zero balance to be transferred. The 14 meters being billed could not be traced and therefore can't be proven payable. The tariff also needs to be changed from domestic to church and school. A memo was submitted to the Director for Water and Sanitation for guidance regarding resolution.
Church Methodist	R9 476 529.82	R293 050.47	R134 532.73	R151 406.10	R134 789.01	R138 257.10	R138 707.77	R594 531.45	R7 891 255.19	A meeting was concluded with Methodist Church on 6 February 2026. A write-off of the debt was requested to allow for the property to have a zero balance to be transferred. The 14 meters being billed could not be traced and therefore can't be proven payable. The tariff also needs to be changed from domestic to church and school. A memo was submitted to the Director for Water and Sanitation for guidance regarding resolution.
Mitchells Plain Foundation	R7 531 889.26	R569 367.41	R447 461.07	R53 461.31	R52 523.58	R162 203.42	R229 927.31	R1 221 198.80	R4 795 746.36	The client is disputing the consumption charges for both water and electricity. Site inspections for both services were conducted in December 2025. Electricity department installed an AML meter in November 2025 to prevent future estimated readings. Water and Sanitation provided feedback to the Chairperson on 16 January 2026 and confirmed that services are billing correctly. A follow-up was done with Electricity department on 6 February 2026 to request installation of prepaid meters. Debt management has sent the payment arrangement requirements, debit order forms with debt remission amounts that can be written off to the Chairperson on 19 and 29 January 2026. Follow-ups were done in January 2026 and on 6 February 2026. A request for prepaid meters to be installed has been sent to the Director: Electricity on 6 May 2026.

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Bold Moves 127 (Pty) Ltd	R7 838 750.26	R372 857.69	R50 407.08	R270 279.81	R25 813.78	R1 226 543.90	R3 002 659.69	R586.40	R2 889 601.91	The property is in liquidation. The liquidator is currently evicting illegal occupants. The account was assigned to the City's attorneys. However, due to the liquidation proceedings the further summons action is stayed and cannot proceed. The liquidator has advised that a danger of contribution exist, therefore no claim for the City was submitted. A follow-up was sent to the liquidator on 8 April 2026 on the eviction progress and further liquidation proceedings. Feedback was received from the attorney on 10 April 2026. The eviction process is still in progress. Another follow-up request was sent to the liquidator on 11 May 2026 regarding the eviction proceedings and the current status of the liquidation process.
The Business Zone 1898 CC	R6 089 461.18	R301 893.14	R138 458.11	R155 630.02	R157 067.20	R164 541.53	R146 585.27	R747 941.20	R4 277 344.71	The client confirmed that a solar system will be installed, whereafter the reduction of the electricity bill will be reviewed to conclude the debt write-off and payment arrangement. A plumber was appointed by the client to determine if a leak exists on the property, and confirmation was received that no leak exists. A meeting was concluded on 11 February 2026 and the client was advised to apply for a water meter test.
Cape Town City Mission	R5 967 691.68	R253 500.27	R107 443.91	R123 370.60	R133 963.49	R135 807.65	R128 168.78	R2 459 464.70	R2 625 972.28	The client confirmed that a solar system will be installed, whereafter the reduction of the electricity bill will be reviewed to conclude the debt write-off and payment arrangement. A plumber was appointed by the client to determine if a leak exists on the property, and confirmation was received that no leak exists. A meeting was concluded on 11 February 2026 and the client was advised to apply for a water meter test. Feedback was received from the client on 9 April 2026 advising that their board approved the water meter test.
Constantia Ridge Estates Pty Ltd	R4 807 385.97	R88 341.31	R94 112.11	R65 851.17	R15 682.31	R54 285.24	R62 655.32	R306 620.54	R4 119 837.97	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 City's particulars of claim were amended to include all claims against Constantia Ridge. The defendant's plea has subsequently been demanded and was due on 9 February 2026. The plea was not submitted in time by the debtor. An application for summary judgment is in progress. The supporting affidavits for the application were submitted on 2 March 2026. There is also a pending land ownership dispute. Feedback was requested from the collection attorney on 11 May 2026 on the summary judgment application. This account does not form part of the proposed settlement offer received from the debtor as there is a land ownership dispute.

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Paarl Rock Body Corporate	R3 785 130.05	R301 799.48	R269 403.98	R0.00	R0.00	R0.00	R0.00	R3 214 869.25	-R942.66	There is an active arrangement of R50 000.00 in place. Last payment of R100 000.00 was received on 6 May 2026.
Church Methodist	R3 412 097.90	R137 943.88	R62 700.37	R73 985.80	R62 086.14	R64 577.89	R64 286.93	R297 898.98	R2 648 617.91	A meeting was concluded with Methodist Church on 6 February 2026. A write-off of the debt was requested to allow for the property to have a zero balance to be transferred. The 14 meters being billed could not be traced and therefore can't be proven payable. The tariff also needs to be changed from domestic to church and school. A memo was submitted to the Director for Water and Sanitation for guidance regarding resolution.
TOTAL	R70 441 148.39	R2 987 170.19	R1 606 918.54	R1 247 311.14	R903 824.64	R2 284 744.02	R4 139 860.86	R10 429 242.95	R46 842 076.05	

Top 10 Residential debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	Other	Sundries	TOTAL
Church Methodist	R 0.00	R 10 639 574.52	R 151 284.21	R 0.00	R 0.00	R 2 945.54	R 0.00	R 10 793 804.27
Conference of the Methodist Church of Southern Africa	R 0.00	R 5 209 513.13	R 4 296 105.06	R 26 949.81	R 1 130 935.24	R 0.00	R 74 904.76	R 10 738 408.00
Church Methodist	R 0.00	R 9 294 548.93	R 181 181.63	R 0.00	R 0.00	R 799.26	R 0.00	R 9 476 529.82
Mitchells Plain Foundation	R 3 739 601.52	R 1 472 956.43	R 867 902.29	R 311 714.40	R 1 139 714.62	R 0.00	R 0.00	R 7 531 889.26
Bold Moves 127 (Pty) Ltd	R 328 671.47	R 1 941 349.41	R 1 535 840.70	R 223 219.49	R 1 159 742.28	R 2 486 553.84	R 8 024.39	R 7 838 750.26
The Business Zone 1898 CC	R 0.00	R 2 060 975.79	R 1 617 597.12	R 524 412.30	R 1 864 042.74	R 21 771.65	R 661.58	R 6 089 461.18
Cape Town City Mission	R 2 268 184.77	R 1 252 106.09	R 816 406.65	R 228 651.79	R 557 060.23	R 844 594.71	R 687.44	R 5 967 691.68
Constantia Ridge Estates Pty Ltd	R 0.00	R 0.00	R 0.00	R 0.00	R 1 914 861.45	R 2 892 524.52	R 0.00	R 4 807 385.97
Paarl Rock Body Corporate	R 676 398.36	R 220 748.04	R 140 467.58	R 68 839.38	R 0.00	R 2 678 676.69	R 0.00	R 3 785 130.05
Church Methodist	R 0.00	R 3 245 279.80	R 165 554.30	R 0.00	R 0.00	R 1 263.80	R 0.00	R 3 412 097.90

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						
	Audited 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	13 918 100	11 552 625	11 572 485	(19 860)	-0.2%	13 905 818
Service charges	31 769 117	34 064 443	34 106 458	29 066 089	28 565 261	500 827	1.8%	34 444 514
Investment revenue	1 559 083	758 522	1 309 154	1 299 644	1 171 498	128 146	10.9%	1 309 180
Transfers and subsidies - Operational	6 957 770	7 329 561	7 337 594	6 634 986	6 687 442	(52 456)	-0.8%	7 324 251
Other own revenue	13 818 333	14 811 680	14 722 069	12 975 444	12 103 783	871 661	7.2%	15 346 399
Total Revenue (excluding capital transfers and contributions)	66 896 214	70 732 307	71 393 374	61 528 788	60 100 469	1 428 319	2.4%	72 330 162
Employee costs	18 529 593	20 889 090	20 808 709	16 400 492	16 696 822	(296 330)	-1.8%	20 377 460
Remuneration of Councillors	185 833	197 729	198 376	161 755	164 490	(2 735)	-1.7%	198 376
Depreciation and amortisation	3 788 203	3 974 164	3 996 121	3 259 238	3 299 650	(40 412)	-1.2%	3 982 646
Interest	847 499	1 428 206	1 067 028	805 462	856 038	(50 577)	-5.9%	962 256
Inventory consumed and bulk purchases	23 410 110	25 654 842	25 548 686	19 176 976	19 094 751	82 225	0.4%	25 482 468
Transfers and subsidies	373 494	388 523	396 864	317 789	272 542	45 247	16.6%	365 510
Other expenditure	16 933 571	18 744 452	18 955 671	13 714 032	14 220 857	(506 825)	-3.6%	18 731 471
Total Expenditure	64 068 302	71 277 006	70 971 456	53 835 744	54 605 150	(769 406)	-1.4%	70 100 186
Surplus/(Deficit)	2 827 912	(544 699)	421 919	7 693 044	5 495 319	2 197 725	40.0%	2 229 976
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	2 753 039	3 361 534	(608 495)	-18.1%	4 343 279
Transfers and subsidies - capital (in-kind)	898	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	5 441 332	3 310 490	4 766 647	10 446 083	8 856 854	1 589 229	17.9%	6 573 255
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	5 441 332	3 310 490	4 766 647	10 446 083	8 856 854	1 589 229	17.9%	6 573 255
<u>Capital expenditure & funds sources</u>								
Capital expenditure	9 351 390	12 862 639	13 475 562	8 391 032	9 789 353	(1 398 321)	-14.3%	12 470 339
Capital transfers recognised	2 541 359	3 855 190	4 344 729	2 752 823	3 275 259	(522 436)	-16.0%	3 825 258
Borrowing	5 854 382	5 000 000	5 000 000	2 770 544	3 361 276	(590 733)	-17.6%	4 720 098
Internally generated funds	955 649	4 007 449	4 130 833	2 867 665	3 152 817	(285 152)	-9.0%	3 924 984
Total sources of capital funds	9 351 390	12 862 639	13 475 562	8 391 032	9 789 353	(1 398 321)	-14.3%	12 470 339
<u>Financial position</u>								
Total current assets	23 663 772	25 618 987	23 782 866	23 566 052				23 782 866
Total non current assets	75 849 787	85 146 169	85 576 132	86 074 977				85 576 132
Total current liabilities	13 557 517	16 508 768	14 707 294	11 060 557				14 707 294
Total non current liabilities	13 139 535	20 716 339	17 162 691	15 426 015				17 162 691
Community wealth/Equity	72 816 507	73 540 049	77 489 013	83 154 457				77 489 013
<u>Cash flows</u>								
Net cash from (used) operating	10 268 540	6 775 094	8 538 646	11 099 140	8 330 130	(2 769 009)	-33.2%	8 538 646
Net cash from (used) investing	(7 737 017)	(12 945 536)	(13 638 240)	(8 245 469)	(8 582 103)	(336 633)	3.9%	(13 638 240)
Net cash from (used) financing	757 432	3 882 699	3 921 463	2 059 529	2 759 529	700 000	25.4%	3 921 463
Cash/cash equivalents at the month/year end	10 576 530	6 340 418	9 398 399	15 489 730	13 084 087	(2 405 643)	-18.4%	9 398 399

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						
	Audited Outcome	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	21 743 403	19 069 661	18 848 764	220 897	1.2%	21 753 639
Executive and council	1 551	393	393	371	327	44	13.5%	487
Finance and administration	21 107 407	20 909 081	21 743 007	19 069 289	18 848 434	220 855	1.2%	21 753 148
Internal audit	(5)	4	4	0	3	(3)	-91.2%	4
Community and public safety	4 733 583	4 736 777	4 811 325	4 297 981	3 986 481	311 500	7.8%	5 284 847
Community and social services	116 238	142 377	143 286	119 037	123 851	(4 814)	-3.9%	150 712
Sport and recreation	84 346	66 264	67 391	59 130	60 194	(1 063)	-1.8%	68 019
Public safety	2 492 605	2 344 266	2 366 753	2 366 246	1 900 249	465 998	24.5%	2 829 706
Housing	1 636 011	1 732 928	1 781 787	1 434 761	1 541 611	(106 850)	-6.9%	1 781 740
Health	404 383	450 941	452 107	318 807	360 577	(41 770)	-11.6%	454 670
Economic and environmental services	3 068 851	4 279 566	4 251 147	2 920 368	3 155 197	(234 829)	-7.4%	4 359 121
Planning and development	682 164	740 131	745 709	666 609	614 191	52 417	8.5%	810 462
Road transport	2 326 957	3 479 674	3 444 876	2 212 372	2 504 932	(292 561)	-11.7%	3 498 728
Environmental protection	59 731	59 761	60 561	41 387	36 073	5 315	14.7%	49 931
Trading services	40 598 165	44 660 289	44 930 946	37 993 237	37 470 511	522 726	1.4%	45 275 045
Energy sources	23 119 362	24 327 273	24 476 412	20 891 314	20 559 693	331 621	1.6%	24 817 933
Water management	11 459 260	12 582 605	12 973 197	10 591 573	10 432 557	159 015	1.5%	12 973 197
Waste water management	3 896 855	4 438 859	4 448 351	3 902 319	3 857 026	45 294	1.2%	4 448 351
Waste management	2 122 688	3 311 553	3 032 987	2 608 031	2 621 235	(13 204)	-0.5%	3 035 565
Other	83	1 387	1 281	580	1 050	(470)	-44.8%	789
Total Revenue - Functional	69 509 634	74 587 497	75 738 103	64 281 827	63 462 004	819 823	1.3%	76 673 441
Expenditure - Functional								
Governance and administration	10 459 664	3 255 812	3 422 554	3 240 919	2 280 599	960 320	42.1%	2 876 993
Executive and council	574 706	133 192	229 079	98 005	172 890	(74 885)	-43.3%	130 094
Finance and administration	9 820 356	3 119 756	3 189 568	3 142 934	2 104 698	1 038 236	49.3%	2 740 147
Internal audit	64 602	2 864	3 907	(20)	3 011	(3 032)	-100.7%	6 752
Community and public safety	11 131 952	15 569 877	15 391 198	11 635 702	12 336 777	(701 075)	-5.7%	14 731 469
Community and social services	1 180 490	1 853 305	1 861 746	1 455 232	1 483 443	(28 211)	-1.9%	1 845 893
Sport and recreation	1 739 448	2 460 335	2 509 353	2 014 327	2 036 020	(21 693)	-1.1%	2 516 323
Public safety	4 715 741	6 736 213	6 495 353	4 624 316	5 144 282	(519 965)	-10.1%	5 835 574
Housing	1 910 760	2 609 915	2 651 093	2 068 053	2 153 082	(85 030)	-3.9%	2 678 916
Health	1 585 513	1 910 108	1 873 654	1 473 774	1 519 950	(46 177)	-3.0%	1 854 762
Economic and environmental services	6 847 287	8 166 494	8 462 731	6 532 091	6 428 265	103 826	1.6%	8 674 148
Planning and development	1 772 352	2 246 064	2 197 707	1 666 074	1 709 720	(43 646)	-2.6%	2 108 678
Road transport	4 718 761	5 379 680	5 640 298	4 427 436	4 250 665	176 771	4.2%	6 006 018
Environmental protection	356 174	540 749	624 726	438 581	467 880	(29 298)	-6.3%	559 451
Trading services	35 498 979	44 043 437	43 444 512	31 872 945	33 381 767	(1 508 822)	-4.5%	43 582 808
Energy sources	21 471 119	23 965 586	23 693 366	17 741 112	17 961 596	(220 484)	-1.2%	23 661 744
Water management	9 186 556	10 863 512	10 834 424	8 248 604	8 405 954	(157 350)	-1.9%	10 894 031
Waste water management	3 924 979	6 054 187	5 899 280	4 046 619	4 652 454	(605 835)	-13.0%	6 019 547
Waste management	916 325	3 160 152	3 017 442	1 836 610	2 361 763	(525 153)	-22.2%	3 007 486
Other	130 420	241 386	250 460	165 571	177 742	(12 171)	-6.8%	234 770
Total Expenditure - Functional	64 068 302	71 277 006	70 971 456	53 447 228	54 605 150	(1 157 922)	-2.1%	70 100 186
Surplus/ (Deficit) for the year	5 441 332	3 310 490	4 766 647	10 834 599	8 856 854	1 977 746	22.3%	6 573 255

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						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	954 625	988 503	991 345	783 639	828 213	(44 574)	-5.4%	996 977
Vote 2 - Corporate Services	110 467	99 480	100 355	92 968	79 336	13 632	17.2%	106 232
Vote 3 - Economic Growth	543 626	367 264	376 088	363 797	269 383	94 415	35.0%	376 112
Vote 4 - Energy	22 909 443	24 085 011	24 234 150	20 648 988	20 317 401	331 587	1.6%	24 575 674
Vote 5 - Finance	20 070 032	20 156 511	20 960 268	18 366 804	18 309 023	57 781	0.3%	20 960 268
Vote 6 - Future Planning & Resilience	83 533	65 915	74 880	53 759	52 229	1 531	2.9%	74 880
Vote 7 - Human Settlements	1 654 231	1 771 568	1 813 865	1 456 032	1 551 411	(95 379)	-6.1%	1 813 865
Vote 8 - Office of the City Manager	1 246	957	4 367	2 408	3 377	(969)	-28.7%	4 562
Vote 9 - Safety & Security	2 540 700	2 396 509	2 420 241	2 411 843	1 947 007	464 836	23.9%	2 886 999
Vote 10 - Spatial Planning & Environment	718 635	749 446	743 002	672 020	611 636	60 384	9.9%	730 894
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 527 866	2 278 295	2 563 131	(284 836)	-11.1%	3 651 016
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 051 749	2 623 941	2 629 951	(6 010)	-0.2%	3 056 034
Vote 13 - Water & Sanitation	15 367 562	17 071 610	17 439 928	14 513 999	14 299 908	214 091	1.5%	17 439 928
Total Revenue by Vote	69 509 634	74 587 497	75 738 103	64 268 494	63 462 004	806 490	1.3%	76 673 441
Expenditure by Vote								
Vote 1 - Community Services & Health	4 472 308	4 917 247	4 885 956	3 768 097	3 854 433	(86 336)	-2.2%	4 788 237
Vote 2 - Corporate Services	3 864 363	4 123 703	4 139 794	3 253 175	3 224 700	28 475	0.9%	4 139 794
Vote 3 - Economic Growth	672 720	760 365	791 514	600 588	627 095	(26 507)	-4.2%	791 514
Vote 4 - Energy	19 635 188	21 757 162	21 498 611	16 001 279	16 161 593	(160 314)	-1.0%	21 435 601
Vote 5 - Finance	3 871 516	4 496 215	4 341 917	3 312 186	3 443 211	(131 026)	-3.8%	4 341 917
Vote 6 - Future Planning & Resilience	570 006	595 825	624 870	464 606	467 396	(2 790)	-0.6%	624 870
Vote 7 - Human Settlements	1 670 179	1 705 085	1 749 764	1 425 963	1 372 393	53 570	3.9%	1 749 764
Vote 8 - Office of the City Manager	524 964	524 560	552 288	431 808	438 628	(6 820)	-1.6%	552 288
Vote 9 - Safety & Security	5 836 592	6 692 842	6 729 908	5 162 684	5 224 263	(61 579)	-1.2%	6 219 964
Vote 10 - Spatial Planning & Environment	1 636 041	1 953 826	1 995 205	1 484 184	1 526 882	(42 698)	-2.8%	1 794 608
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 865 846	3 545 603	3 623 194	(77 591)	-2.1%	4 865 846
Vote 12 - Urban Waste Management	3 750 562	4 100 966	3 981 597	3 134 145	3 159 414	(25 270)	-0.8%	3 981 597
Vote 13 - Water & Sanitation	13 190 995	14 942 522	14 814 186	11 253 343	11 481 947	(228 604)	-2.0%	14 814 185
Total Expenditure by Vote	64 068 302	71 277 006	70 971 456	53 837 661	54 605 150	(767 490)	-1.4%	70 100 185
Surplus/ (Deficit) for the year	5 441 332	3 310 490	4 766 647	10 430 834	8 856 854	1 573 980	17.8%	6 573 255

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						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 503 545	23 663 555	23 663 555	20 132 809	19 795 539	337 270	1.7%	24 000 803
Service charges - Water	5 167 722	5 776 241	5 868 665	5 104 953	4 933 822	171 131	3.5%	5 868 665
Service charges - Waste Water Management	2 623 012	2 966 006	2 963 426	2 496 931	2 496 367	564	0.0%	2 963 426
Service charges - Waste management	1 474 838	1 658 640	1 610 811	1 331 395	1 339 533	(8 138)	-0.6%	1 611 620
Sale of Goods and Rendering of Services	752 490	816 579	732 137	662 568	615 347	47 221	7.7%	794 861
Agency services	288 826	302 874	302 874	246 867	252 395	(5 528)	-2.2%	298 634
Interest	—	—	—	—	—	—	—	—
Interest earned from Receivables	362 159	339 731	329 033	290 382	274 721	15 661	5.7%	344 028
Interest from Current and Non Current Assets	1 559 083	758 522	1 309 154	1 299 644	1 171 498	128 146	10.9%	1 309 180
Dividends	3 270	—	—	—	—	—	—	—
Rent on Land	—	—	—	—	—	—	—	—
Rental from Fixed Assets	535 280	494 307	495 960	440 176	422 435	17 741	4.2%	496 005
Licence and permits	1 452	205	205	759	171	588	344.3%	760
Special rating levies	—	494 107	486 882	417 409	401 632	15 777	3.9%	494 972
Operational Revenue	539 210	423 376	391 276	389 602	323 518	66 084	20.4%	439 808
Non-Exchange Revenue								
Property rates	12 791 912	13 768 100	13 918 100	11 552 625	11 572 485	(19 860)	-0.2%	13 905 818
Surcharges and Taxes	431 181	—	—	—	—	—	—	—
Fines, penalties and forfeits	2 010 667	1 878 556	1 905 299	1 985 786	1 496 398	489 389	32.7%	2 379 273
Licence and permits	46 471	50 301	47 909	37 013	39 292	(2 279)	-5.8%	44 850
Transfers and subsidies - Operational	6 957 770	7 329 561	7 337 594	6 634 986	6 687 442	(52 456)	-0.8%	7 324 251
Interest	145 735	98 675	98 675	111 891	82 229	29 662	36.1%	111 891
Fuel Levy	2 749 549	2 851 776	2 851 776	2 851 776	2 851 776	—	—	2 851 776
Operational Revenue	—	906 078	769 510	635 835	639 523	(3 688)	-0.6%	769 510
Gains on disposal of Assets	267 624	70 772	84 226	131 375	13 650	117 725	862.4%	88 218
Other Gains	5 684 418	6 084 343	6 226 308	4 774 005	4 690 695	83 309	1.8%	6 231 814
Discontinued Operations	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	66 896 214	70 732 307	71 393 374	61 528 788	60 100 469	1 428 319	2.4%	72 330 162
Expenditure By Type								
Employee related costs	18 529 593	20 889 090	20 808 709	16 400 492	16 696 822	(296 330)	-1.8%	20 377 460
Remuneration of councillors	185 833	197 729	198 376	161 755	164 490	(2 735)	-1.7%	198 376
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	13 247 323	13 228 844	18 479	0.1%	17 755 086
Inventory consumed	7 077 050	7 899 755	7 793 600	5 929 654	5 865 907	63 746	1.1%	7 727 381
Debt impairment	(935 100)	3 217 478	3 178 514	2 317 361	2 700 516	(383 155)	-14.2%	3 189 954
Depreciation and amortisation	3 788 203	3 974 164	3 996 121	3 259 238	3 299 650	(40 412)	-1.2%	3 982 646
Interest	847 499	1 428 206	1 067 028	805 462	856 038	(50 577)	-5.9%	962 256
Contracted services	9 963 588	11 100 541	11 211 897	7 709 780	8 042 115	(332 335)	-4.1%	10 983 108
Transfers and subsidies	373 494	388 523	396 864	317 789	272 542	45 247	16.6%	365 510
Irrecoverable debts written off	3 996 428	123 202	198 594	504 909	113 617	391 292	344.4%	304 323
Operational costs	3 504 247	3 768 638	3 881 557	2 808 471	2 995 915	(187 445)	-6.3%	3 737 358
Losses on Disposal of Assets	40 757	2 500	3 178	15 395	2 414	12 981	537.8%	17 445
Other Losses	363 650	532 092	481 931	358 115	366 280	(8 165)	-2.2%	499 284
Total Expenditure	64 068 302	71 277 006	70 971 456	53 835 744	54 605 150	(769 406)	-1.4%	70 100 186
Surplus/(Deficit)	2 827 912	(544 699)	421 919	7 693 044	5 495 319	2 197 725	40.0%	2 229 976
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	2 753 039	3 361 534	(608 495)	-18.1%	4 343 279
Transfers and subsidies - capital (in-kind)	898	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	5 441 332	3 310 490	4 766 647	10 446 083	8 856 854			6 573 255
Income Tax	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	5 441 332	3 310 490	4 766 647	10 446 083	8 856 854			6 573 255
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—			—
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality	5 441 332	3 310 490	4 766 647	10 446 083	8 856 854			6 573 255
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—			—
Intercompany/Parent subsidiary transactions	—	—	—	—	—			—
Surplus/ (Deficit) for the year	5 441 332	3 310 490	4 766 647	10 446 083	8 856 854			6 573 255

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						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	336 481	229 013	282 362	(53 350)	-18.9%	332 268
Vote 2 - Corporate Services	420 495	498 476	741 143	461 485	462 313	(828)	-0.2%	731 112
Vote 3 - Economic Growth	94 372	111 099	138 195	39 591	84 475	(44 884)	-53.1%	136 924
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	988 980	1 127 366	(138 386)	-12.3%	1 274 590
Vote 5 - Finance	75 738	123 163	125 343	93 956	110 494	(16 538)	-15.0%	121 542
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	12 330	13 346	(1 015)	-7.6%	21 798
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	1 087 912	1 135 550	(47 638)	-4.2%	1 433 563
Vote 8 - Office of the City Manager	6 015	8 675	18 484	13 324	4 900	8 424	171.9%	18 384
Vote 9 - Safety & Security	466 205	344 830	426 282	295 739	310 543	(14 805)	-4.8%	425 634
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	286 234	321 634	(35 400)	-11.0%	429 232
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 669 906	2 140 246	(470 340)	-22.0%	2 440 892
Vote 12 - Urban Waste Management	384 643	438 953	450 047	356 991	411 507	(54 516)	-13.2%	434 186
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	2 855 571	3 384 617	(529 046)	-15.6%	4 670 213
Total Capital Expenditure	9 351 390	12 862 639	13 475 562	8 391 032	9 789 353	(1 398 321)	-14.3%	12 470 339
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 838 045	1 166 490	1 221 644	(55 154)	-4.5%	1 693 142
Executive and council	1 718	27 948	29 544	16 120	18 642	(2 522)	-13.5%	28 619
Finance and administration	1 153 545	1 310 672	1 808 494	1 150 363	1 202 995	(52 632)	-4.4%	1 664 516
Internal audit	82	90	7	7	7	-	-	7
Community and public safety	1 638 433	1 864 454	2 202 724	1 600 345	1 747 202	(146 857)	-8.4%	2 193 306
Community and social services	90 140	138 247	150 369	99 152	127 519	(28 366)	-22.2%	150 280
Sport and recreation	220 737	235 626	268 463	173 039	213 565	(40 526)	-19.0%	263 701
Public safety	357 903	231 780	326 397	226 077	251 729	(25 652)	-10.2%	326 117
Housing	932 296	1 202 911	1 422 404	1 078 023	1 122 475	(44 451)	-4.0%	1 418 428
Health	37 356	55 890	35 091	24 054	31 914	(7 861)	-24.6%	34 780
Economic and environmental services	1 893 042	3 604 890	3 419 297	1 918 055	2 464 695	(546 640)	-22.2%	2 865 728
Planning and development	161 485	280 769	232 015	112 684	155 419	(42 735)	-27.5%	215 609
Road transport	1 549 436	3 013 970	2 863 351	1 600 246	2 080 691	(480 445)	-23.1%	2 334 980
Environmental protection	182 121	310 151	323 931	205 125	228 584	(23 460)	-10.3%	315 139
Trading services	4 663 470	6 052 141	6 012 100	3 703 360	4 352 983	(649 623)	-14.9%	5 715 075
Energy sources	1 075 730	1 228 075	1 333 158	963 582	1 101 311	(137 729)	-12.5%	1 246 994
Water management	938 295	1 478 230	1 450 238	761 484	930 683	(169 199)	-18.2%	1 360 234
Waste water management	2 488 246	3 258 361	3 137 062	1 919 710	2 254 888	(335 178)	-14.9%	3 025 288
Waste management	161 199	87 476	91 641	58 584	66 100	(7 517)	-11.4%	82 559
Other	1 100	2 445	3 396	2 782	2 829	(48)	-1.7%	3 088
Total Capital Expenditure - Functional Classification	9 351 390	12 862 639	13 475 562	8 391 032	9 789 353	(1 398 321)	-14.3%	12 470 339
Funded by:								
National Government	2 466 508	3 735 882	4 226 332	2 693 384	3 168 440	(475 056)	-15.0%	3 753 935
Provincial Government	14 200	6 657	10 690	9 350	10 400	(1 050)	-10.1%	10 690
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	107 707	50 088	96 419	(46 331)	-48.1%	60 633
Transfers recognised - capital	2 541 359	3 855 190	4 344 729	2 752 823	3 275 259	(522 436)	-16.0%	3 825 258
Borrowing	5 854 382	5 000 000	5 000 000	2 770 544	3 361 276	(590 733)	-17.6%	4 720 098
Internally generated funds	955 649	4 007 449	4 130 833	2 867 665	3 152 817	(285 152)	-9.0%	3 924 984
Total Capital Funding	9 351 390	12 862 639	13 475 562	8 391 032	9 789 353	(1 398 321)	-14.3%	12 470 339

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			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	14 247 212	13 306 706	12 822 113	14 002 161	12 822 113
Trade and other receivables from exchange transactions	5 181 046	4 274 283	3 507 487	5 454 839	3 507 487
Receivables from non-exchange transactions	3 135 644	6 313 491	6 321 403	3 451 287	6 321 403
Current portion of non-current receivables	64	60	64	64	64
Inventory	510 200	527 450	542 490	646 886	542 490
VAT	589 606	1 196 998	589 309	10 816	589 309
Other current assets	–	–	–	–	–
Total current assets	23 663 772	25 618 987	23 782 866	23 566 052	23 782 866
Non current assets					
Investments	4 248 048	2 517 807	4 495 016	9 339 093	4 495 016
Investment property	572 702	571 011	571 191	572 702	571 191
Property, plant and equipment	70 077 308	81 391 618	79 719 375	75 211 515	79 719 375
Biological assets	–	–	–	–	–
Living and non-living resources	1 112	1 440	962	1 112	962
Heritage assets	10 324	11 184	10 555	10 324	10 555
Intangible assets	940 198	653 094	779 003	940 198	779 003
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	95	14	31	31	31
Other non-current assets	–	–	–	–	–
Total non current assets	75 849 787	85 146 169	85 576 132	86 074 977	85 576 132
TOTAL ASSETS	99 513 559	110 765 156	109 358 998	109 641 029	109 358 998
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	761 578	1 346 115	1 115 639	761 578	1 115 639
Consumer deposits	560 056	499 971	585 765	702 837	585 765
Trade and other payables from exchange transactions	8 669 836	11 386 511	10 251 106	4 124 120	10 251 106
Trade and other payables from non-exchange transactions	1 141 121	833 187	307 105	3 007 342	307 105
Provision	1 918 135	1 981 571	2 039 045	1 897 496	2 039 045
VAT	506 791	461 413	408 634	567 184	408 634
Other current liabilities	–	–	–	–	–
Total current liabilities	13 557 517	16 508 768	14 707 294	11 060 557	14 707 294
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	9 961 515	8 816 334	9 961 515
Provision	6 609 681	7 256 395	7 201 176	6 609 681	7 201 176
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	13 139 535	20 716 339	17 162 691	15 426 015	17 162 691
TOTAL LIABILITIES	26 697 052	37 225 107	31 869 985	26 486 572	31 869 985
NET ASSETS	72 816 507	73 540 049	77 489 013	83 154 457	77 489 013
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	67 566 495	68 264 566	70 834 971	78 327 707	70 834 971
Reserves and funds	5 250 013	5 275 483	6 654 042	4 826 750	6 654 042
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	72 816 507	73 540 049	77 489 013	83 154 457	77 489 013

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						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 676 718	13 662 239	13 798 856	11 713 322	11 834 251	(120 930)	-1.0%	13 798 856
Service charges	31 081 542	33 879 903	33 755 081	28 722 927	27 707 473	1 015 455	3.7%	33 755 081
Other revenue	5 689 825	5 167 880	5 077 136	7 013 220	6 004 455	1 008 765	16.8%	5 077 136
Transfers and Subsidies - Operational	6 885 080	7 329 561	7 337 594	7 305 294	7 300 500	4 793	0.1%	7 337 594
Transfers and Subsidies - Capital	3 073 968	3 855 190	4 344 729	4 095 293	3 216 797	878 496	27.3%	4 344 729
Interest	1 657 394	758 522	1 309 154	1 290 259	1 089 823	200 435	18.4%	1 309 154
Dividends	3 270	—	—	—	—	—	-	—
Payments								
Suppliers and employees	(50 964 018)	(56 122 085)	(55 666 489)	(48 462 733)	(48 083 666)	(379 067)	0.8%	(55 666 489)
Interest	(825 799)	(1 367 594)	(1 006 061)	(576 569)	(576 511)	(58)	0.0%	(1 006 061)
Transfers and Subsidies	(9 440)	(388 523)	(411 354)	(1 871)	(162 991)	161 120	-98.9%	(411 354)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 268 540	6 775 094	8 538 646	11 099 140	8 330 130	2 769 009	33.2%	8 538 646
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	84 226	—	—	—	-	84 226
Decrease (increase) in non-current receivables	341	60	64	—	—	—	-	64
Decrease (increase) in non-current investments	1 579 285	(153 729)	(246 967)	—	—	—	-	(246 967)
Payments								
Capital assets	(9 663 726)	(12 862 639)	(13 475 562)	(8 245 469)	(8 582 103)	336 633	-3.9%	(13 475 562)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 737 017)	(12 945 536)	(13 638 240)	(8 245 469)	(8 582 103)	336 633	-3.9%	(13 638 240)
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	3 500 000	(700 000)	-20.0%	5 000 000
Increase (decrease) in consumer deposits	—	22 041	25 709	—	—	—	-	25 709
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 104 247)	(740 471)	(740 471)	—	-	(1 104 247)
NET CASH FROM/(USED) FINANCING ACTIVITIES	757 432	3 882 699	3 921 463	2 059 529	2 759 529	(700 000)	-25.4%	3 921 463
NET INCREASE/ (DECREASE) IN CASH HELD	3 288 955	(2 287 744)	(1 178 131)	4 913 200	2 507 557			(1 178 131)
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	9 398 399	15 489 730	13 084 087			9 398 399

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	337 270	1.7%	The variance is due to changes in the Time-of-Use (TOU) periods in line with Eskom periods, which resulted in misalignment of the period budget provision and actual billings to date.	Once a trend/pattern is identified in terms of period billings, the cash flow will be amended.
Service charges - Water	171 131	3.5%	The variance is mainly as a result of service charges for water sales in the domestic full and cluster as well as industrial/commercial categories being higher than anticipated.	No immediate corrective action required.
Service charges - Waste Water Management	564	0.0%	Immaterial variance.	-
Service charges - Waste management	(8 138)	-0.6%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Sale of Goods and Rendering of Services	47 221	7.7%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Admission/Entrance Fees (over), due to an increase in visitors at nature reserves. 2. Building Levies/Scrutiny Fees (over), which is dependent on the construction industry where constant fluctuations are evident, making revenue difficult to predict. 3. Parking Fees (over), due to the implementation of the new parking tender covering additional areas. 4. Treatment Effluent - Sales (under), due to adjustments made on the billing of treated effluent, which resulted in previously recorded actuals being reversed.	No immediate corrective action required.
Agency services	(5 528)	-2.2%	Immaterial variance.	-
Interest	-	-	-	-
Interest earned from Receivables	15 661	5.7%	Immaterial variance.	-
Interest from Current and Non Current Assets	128 146	10.9%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Interest Received: Short Term and Call fixed deposits (over), due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated. 2. Interest Received - Allocation to Donors (under), due to lower grant balances following the non-receipt of certain anticipated grants.	No immediate corrective action required.
Rental from Fixed Assets	17 741	4.2%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Licence and permits	588	344.3%	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.
Special rating levies	15 777	3.9%	Immaterial variance.	-
Operational Revenue	66 084	20.4%	The variance is mainly on the following items: 1. Development Contribution/Levy & BICL, due to higher than planned revenue on property development, which is difficult to accurately predict for cash flow purposes. 2. Administrative Handling Fees Recovered, where more administration fees were recovered than initially anticipated. 3. Skills Development Fund Levy, due to the earlier than anticipated receipt of the skills levy.	No immediate corrective action required.
Non-Exchange Revenue				
Property rates	(19 860)	-0.2%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Property Rates (under), due to property valuation changes (i.e. objections, appeals, reviews and supplementary valuations) made during the reporting period. 2. Income Forgone: Council Determined Rebate (over), due to more residential properties receiving rebates than initially anticipated. 3. Income Forgone: Rates: Old Age Pension and Indigent Rebate (under), due to fewer than planned applications approved to date.	No immediate corrective action required.
Surcharges and Taxes	-	-	-	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Fines, penalties and forfeits	489 389	32.7%	The variance is mainly on the following items: 1. Fines, penalties, and forfeits, on: a) Fines - Traffic Fine Accruals, due to more collections for the year-to-date. b) Building Fines, mainly due to: i) Property owners building or making improvements to their property without City approval. The Municipal Planning Tribunal decides on the outcome of each individual case and therefore, it is very difficult to predict revenue. ii) The establishment of the Mayor's Problem Building Task team resulted in stricter by-law enforcement and additional buildings being added to the problem building tariff listing.	No immediate corrective action required.
Licence and permits	(2 279)	-5.8%	Immaterial variance.	-
Transfers and subsidies - Operational	(52 456)	-0.8%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Grants and Subsidies: National (Conditional) (over), within the following directorates: a) Human Settlements, where appointments for the implementation of USDG-funded projects were made earlier than anticipated. b) Urban Mobility, due to a R69,5 million payment processed for end of contract obligations. 2. Grants and Subsidies: Provincial (Conditional) (under), within the following directorates: a) Community Services & Health, due to outstanding March and April 2026 claims to be submitted to the Provincial Health Department. b) Human Settlements Directorate as a result of the following: i) Freedom Park, Ottery IDA, Gugulethu Infill Project & IDA Projects, due to outstanding invoices. ii) Greenville Housing Ph5, where invoices from contractors were lower than anticipated. iii) PHP projects, where beneficiary funds were received later than anticipated for a number of PHP projects. <i>Continued on next page.</i>	1. b) Period budget provisions to be amended. 2. a) Outstanding claims will be submitted by the end of May 2026. b) i) The Project Manager (PM) is following up on outstanding invoices, which will be processed in May 2026. ii) & v) Period budget re-alignments to be processed. iii) Beneficiary list invoices anticipated to be received from May 2026 onwards. PM is expediting this process. iv) Budget at risk to be viremented to other priority projects in the directorate. vi) Ongoing engagements underway between the community forums and the PM to resolve all outstanding matters. Contractor returned to site on 5 May 2026. Invoices expected to be received in May 2026. 3. Unspent grant funding will be rolled over to the next financial year.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>				
Transfers and subsidies - Operational	See previous page	See previous page	iv) Imizamo Yethu Hout Bay IDA, where the project will not proceed in the 2025/26 financial year. v) Greenville Phase 5 BNG Units, where the invoices from contractors were lower than anticipated. vi) Elsies River Infill Housing Project TOPS, due to delays resulting from community related constraints. These included delays in the contractor and sub-contractors' appointments, which has affected project timelines. 3. Grants and Subsidies: PCDR (Conditional) (under), mainly within Water & Sanitation due to: a) Outstanding invoices on the KfW projects and outstanding training confirmations; as well as b) The community facilitation project funded by the Bill & Melinda Gates Foundation which has experienced delays. The full grant allocation will not be spent in the current financial year.	See previous page
Interest	29 662	36.1%	The variance is due to interest on arrear Property Rates being higher than estimated to date.	No immediate corrective action required.
Operational Revenue	(3 688)	-0.6%	Immaterial variance.	-
Gains on disposal of Assets	117 725	862.4%	The variance is due to more than anticipated registration of properties sold in the current year.	No immediate corrective action required.
Other Gains	83 309	1.8%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Inventory consumed: Price Adjustment B/Water and R/Water (over), due to the overall water consumption for bulk customers being slightly higher than budgeted volumes. 2. Fair Value Adjustments - Non-Exchange transactions (under), due to delays in adjustments linked to concessionary loans planned to be taken up in May or June 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	(44 574)	-5.4%	The variance is a combination of over-/under-recovery on the following categories: 1. Sales of Goods and Rendering of Services (over), mainly on Admission/Entrance Fees, due to higher-than-expected demand at Community Facilities. 2. Rental from Fixed Assets (over), mainly on Rental Fixed assets: Non-market related, due to new lease contracts resulting in additional revenue. 3. Transfers & Subsidies – Operational (under), mainly on Grants and Subsidies: Provincial (Conditional), due to outstanding March and April 2026 claims to be submitted to the Provincial Health Department.	Grants and Subsidies: Provincial (Conditional): Outstanding claims will be submitted by the end of May 2026.
Vote 2 - Corporate Services	13 632	17.2%	The variance is a combination of over-/under-recovery on the following categories: 1. Grants and Subsidies: National Conditional (under), due to a decrease in the number of Infrastructure Skills Development Grant students appointed. 2. Skills Development Levy (over), due to the earlier than anticipated receipt of the skills levy. 3. Profit on Sale of Assets (over), due to higher than anticipated proceeds received from the auction sale of fleet and plant items.	Period budget re-alignments to be processed.
Vote 3 - Economic Growth	94 415	35.0%	The variance is mainly on the following categories: 1. Rental from Fixed Assets, due to unanticipated revenue generated from new leases. 2. Profit on Sale of Assets, due to higher than anticipated registration of properties sold in the current year.	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>Revenue by Vote</u>				
Vote 4 - Energy	331 587	1.6%	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. Transfers & subsidies - capital monetary: National GGR (under), due to the project being behind schedule, as well as outstanding invoices for work completed in April 2026.	Service Charges - Electricity: Once a trend/pattern is identified in terms of period billings, the cash flow will be amended. Revenue: Capital: National CGR: Engagements with the contractor are ongoing regarding project implementation and outstanding invoices.
Vote 5 - Finance	57 781	0.3%	The variance is a combination of over-/under-recovery against the following categories: 1. Interest earned from Current & Non-Current Assets (over), due to a combination of over-/under-recovery on: a) Interest Received: Short Term and Call fixed deposits (over), due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated. b) Interest Received - Allocation to Donors (under), due to the reversal of interest earned on funds written back. 2. Rental from Fixed Assets (under), due to timing differences arising from an operating lease arrangement between the City (lessor) and Western Province Rugby (lessee). A lease smoothing journal is processed annually, as part of the year-end journals, to recognise lease income and expenditure on a straight-line basis over the lease term. 3. Operational revenue (over), due to a combination of over-/under-recovery, on the following items: a) Administration Fees (under), due to less debit orders returned on unpaid transactions as a result of new strategies put in place to stop unpaid debit orders. b) Administrative Handling Fees Recovered (over), where more administration fees were recovered than initially anticipated; and c) Collection Charges Recovered (under), due to a decrease in the number of customers being handed over to the attorneys for collection of outstanding debt resulting in less revenue recovered than anticipated. <i>Continued on next page.</i>	The budget for Property Rates revenue and Income Forgone: Council Determined Rebate: Continue to 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 5 - Finance	<i>See previous page.</i>	<i>See previous page.</i>	4. Property Rates (under), due to a combination of over-/under-recovery, on the following sub items: a) Property Rates (under), due to property valuation adjustment (supplementary valuations, reviews, objections and appeals) implemented during the reporting period. b) Income Forgone: Council Determined Rebate (over), due to more residential properties receiving rebates than initially anticipated. c) Income Forgone: Rates: Old Age Pension and Indigent Rebate (under), due to fewer than planned applications approved to date. 5. Interest on Arrear Rates (over), due to arrears on Property Rates being higher than estimated to date. 6. Other Gains (under), a combination of over-/under-recovery, on the following items: a) Net gains on financial instruments at Future Value (over), as a result of the valuation of financial instruments e.g. investments that are not budgeted for but occur occasionally due to market valuation movements. b) Fair Value Adjustments - Non-Exchange transactions (under), due to delays in adjustments linked to concessionary loans planned to be taken up in May or June 2026. c) Gain on Foreign Exchange (over), due to the nature of foreign exchange which cannot be predicted as a result of market fluctuations and thus it is difficult to budget for this line item.	<i>See previous page.</i>
Vote 6 - Future Planning & Resilience	1 531	2.9%	Immaterial variance.	-

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 7 - Human Settlements	(95 379)	-6.1%	The variance is a combination of over-/under-recovery on the following categories: 1. Rental from Fixed Assets (over), mainly on the following items: a) Indigent relief, which is demand driven and dependent on the eligibility of applicants, making it difficult to plan accurately monthly. b) Rental Fixed Assets: Non-market Related, due to less than planned saleable units being transferred resulting in an over-recovery year-to-date. 2. Grants and Subsidies Provincial (Conditional) (under), mainly on the following projects: a) Freedom Park, Ottery IDA, Gugulethu Infill Project & IDA Projects, due to outstanding invoices. b) Greenville Housing Ph5, where the invoices from contractors were lower than anticipated. c) PHP projects, where beneficiary funds were received later than anticipated for a number of PHP projects; d) Imizamo Yethu Hout Bay IDA, where the project will not proceed in the 2025/26 financial year. e) Greenville Phase 5 BNG Units, where the invoices from contractors were lower than anticipated. f) Elsies River Infill Housing Project TOPS, due to delays resulting from community related constraints. These included delays in the contractor and sub-contractors' appointments, which has affected project timelines. 3. Grants and Subsidies National (Conditional) (over), where appointments for the implementation of USDG-funded projects were made earlier than anticipated. 4. Profit on Sale of Assets (over), due to sale of land which took place earlier than originally planned. 5. Revenue Capital: GGR – National (under), mainly on the following projects: a) Various projects are impacted by outstanding invoices. b) Informal Settlement Upgrade: Aloe Ridge South, due to the termination of the previous contract and the process of the replacement tender still in progress therefore the works will only continue in the next financial year in line with revised timelines. c) Greenville Phase 6 Serviced Sites, the funding application for services was submitted to WCG and anticipated to be approved by May 2026. d) Elsies River Infill Housing Project, due to delays experienced due to ongoing gang violence. Work is progressing on site. Invoices have been received and are being reviewed for payment. e) Area East - Public lighting FY26, due to delays in the finalisation of the bill of quantities by the Professional Service Provider (PSP) which has since been resolved. Contractor commenced in the latter part of April 2026.	Period budget re-alignments to be processed. Grants and Subsidies: Provincial (Conditional): a) The PM is following up on outstanding invoices, which will be processed in May 2026; b) & e) Period budget re-alignments to be processed. c) Beneficiary list Invoices anticipated to be received from May 2026 onwards. PM is expediting this process. d) Imizamo Yethu, Hout Bay IDA: Budget at risk to be viremented to other priority projects in the directorate. f) Elsies River Infill Housing Project Top Structure, ongoing engagements underway between the community forums and the PM to resolve all outstanding matters. Contractor returned to site on 5 May 2026. Invoices expected to be received in May 2026. Revenue Capital: GGR – National: Period budget provisions will be amended to align with actuals. The PM is expediting the process of following up on outstanding invoices. PM is expediting the finalisation of the works package.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 8 - Office of the City Manager	(969)	-28.7%	The variance reflects mainly on recoveries of operational expenditure due to the under-recovery of legal advice services.	No immediate corrective action required.
Vote 9 - Safety & Security	464 836	23.9%	The variance is a combination of over-/under-recovery on the following categories: 1. Fines, penalties and forfeits (over), due to an over recovery on the following items: a) Fines - Traffic Fine Accruals, due to more fines issued than planned during the year-to-date. b) Building Fines, as a result of the establishment of the Mayor's Problem Building Task team which has resulted in stricter by-law enforcement and additional buildings being added to the problem building tariff listing. c) Vehicle Impoundment Fees, an increase in traffic operations leading to a higher number of vehicles being impounded. 2. Agency Services (under), due to a timing difference where April 2026 transactions were reconciled and processed in May 2026. 3. Interest received from Receivables (over), due to higher than anticipated interest earned on arrear accounts. 4. Grants and Subsidies Provincial (Conditional) (under), where staff salary recoveries for LEAP were processed after month end closure, following the finalisation of the staff reconciliation process. The reconciliation process is taking slightly longer to conclude and results in a misalignment between the period budget and actual revenue recognised.	The Finance Manager (FM) is monitoring the situation. Grants and Subsidies Provincial (Conditional): Recoveries to be processed after month end closure and variance will reduce exponentially upon revenue recognition. Period budget to be aligned.
Vote 10 - Spatial Planning & Environment	60 384	9.9%	The variance is a combination of over-/under-recovery on the following categories: 1. Sales of Goods and Rendering of Services (over), mainly on: a) Admission Fees (over), due to an increase in visitors at nature reserves. b) Building Levies/ Scrutiny Fees and Rezoning fees (over), which is dependent on the construction industry that fluctuates constantly and is difficult to predict. 2. Interest received from Receivables (over), due to interest received on arrears for City Improvement Districts (CIDs) additional rates charged. This cannot be predicted and is difficult to budget as the aim is to ensure that CIDs pay on time. <i>Continued on next page.</i>	The FM is monitoring the situation.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 10 - Spatial Planning & Environment	See previous page.	See previous page.	3. Special Rating Levies (over), due to an over recovery on CIDs which are dependent on property values. When valuations change as a result of objections, court rulings, supplementary valuations or new valuations, the revenue follows suit. 4. Fines and Penalties (over), mainly on Building Fines where Property owners build or make improvements to their property without City approval. The Municipal Planning Tribunal decides on the outcome of each individual case and therefore, it is very difficult to predict revenue. 5. Transfers and subsidies - Operational (under), due to a slight misalignment between revenue and expenditure on various operational projects.	See previous page.
Vote 11 - Urban Mobility	(284 836)	-11.1%	The variance is a combination of over-/under-recovery against the following categories: 1. Sale of Goods and Rendering of Services (over), mainly on Parking Fees, due to the implementation of the new parking tender covering additional areas, and Bus fares - Transit Products, due to a higher than anticipated demand for the services. 2. 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. 3. Transfers and subsidies - Operational (over), mainly on Grants and Subsidies: National (Conditional), due to a R69,5 million payment processed for end of contract obligations. 4. Other Gains (over), mainly on Gains on Foreign Exchange, due to forex gains on the ORIO grant funds received. 5. Transfers & Subsidies - Capital Monetary (under), mainly on: a) Capital GGR - National, due to implementation delays as a result of timing delays, external disruptions, safety challenges, procurement delays, and earlier infrastructure related delays. b) Capital PCDR, due to delays on the IRT Ph2A: Trunk E4 M9 Morning Star–Mew Way Project due to safety and security concerns.	3. Cashflows will be amended. 5. Budget re-allocations are in process to ensure optimal grant spending and corresponding increase in revenue.
Vote 12 - Urban Waste Management	(6 010)	-0.2%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 13 - Water & Sanitation	214 091	1.5%	The variance reflects against the following categories: 1. Service Charges - Water (over), as a result of service charges for water sales in the domestic full and cluster as well as industrial/commercial categories being higher than anticipated. 2. Service charges - Waste Water Management (over), where service charges for sewer sales in the domestic category being higher than anticipated. 3. 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. 4. Operational Revenue (under), as a result of applications for developments within the City being lower than anticipated. 5. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: PCDR (Conditional), due to: a) Outstanding invoices on the KfW projects and outstanding training confirmations; and b) The community facilitation project funded by the Bill & Melinda Gates Foundation which has experienced delays. The full grant allocation will not be spent in the current financial year. 6. Other Gains (over), mainly on Inventory consumed: Price Adjustment B/Water and R/Water, due to the overall water consumption for bulk and reticulation customers being slightly higher than budgeted volumes. 7. Transfers & Subsidies - Capital Monetary (under), mainly on Capital GGR - National, due to appeals during the tender process that resulted in delays in the AMI (Advanced Metering Infrastructure) Project.	4. & 6. Unspent grant funding will be rolled over to the next financial year.

Table SC1: Material variance explanations for expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 1 - Community Services & Health	(86 336)	-2.2%	The variance is a combination of over-/under expenditure and reflects mainly against the following categories: 1. Employee related costs (under), a combination of over-/under expenditure, mainly on: a) Salaries and Wages, Pension Scheme Employer Contribution and Medical Aid Employer Contributions (under), due to the number of vacancies within the Directorate. b) Wages: Mayor's Job Creation Project (over), due to the implementation of 2025/26 MJCP projects progressing faster than anticipated. c) Leave Pay (under), due to misalignment between period budget and actual expenditure as a result of lower-than-expected encashment of leave payments. d) Long Service Award (under), due to lower-than-expected payment of long service awards to qualifying staff members. 2. Inventory consumed (under), mainly on G&D Pharmaceutical Supplies and G&D Vaccines, due to lower-than-expected demand. 3. Contracted Services (over), a combination of over-/under expenditure, mainly on: a) Advisory Services - Project Management (under), due to lower-than-expected payments to Professional Service Providers (PSPs). b) Recreation, Sport, Tourism & Social Development (under), due to fewer operating ward allocation projects being implemented than originally planned. c) Building Contractors (over), due to additional work done at Libraries which resulted in period budget not aligned to actual expenditure trends. d) Gardening Service, Cleaning Costs and Security Services: Municipal Facilities (over), due to a higher demand for these services during the period resulted in misalignment of period budget. e) R&M Contracted Services Building and R&M Clearing & Grass Cut Services (over), due to accelerated implementation of R&M done at various community facilities as identified from the asset maintenance plan. f) G&D Lab Services – Medical, and R&M Gardening Service (under), due to outstanding settlement of Plant Maintenance (PM) orders. g) Medical Staff (under), due to cost savings within City Health and reduced demand for temporary medical staff. 4. Operational cost (under), a combination of over-/under expenditure, mainly on: a) Labour to Operating (over), due to additional pro-active maintenance performed to date resulted in misalignment between period budget and actual expenditure incurred. b) R&M Plant & Equipment to Operating (under), due to outstanding Plant Maintenance (PM) orders.	The Directorate has 472 vacancies in various stages of the Recruitment & Selection (R&S) process; 1937 posts were filled while 818 terminations were processed since the beginning of the financial year. 1. Additional R&S capacity was added to decrease the number of vacancies. The current capacity consists of four permanent staff and three HR Labour Practitioners. Budget realignments and top-up virements to be processed where necessary.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 2 - Corporate Services	28 475	0.9%	The variance is a combination of over-/under expenditure mainly on the following categories: 1. Employee related costs (under), mainly on Basic Salaries and Wages and Pension due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation & Amortisation (under), resulting from delays in the capitalisation of certain assets due to late placement of orders and/or stock unavailability, which in turn delayed delivery. 3. Contracted Services (under), a combination of over-/under expenditure, mainly on: a) R&M Contracted Service Building (under), due to outstanding invoices for work already completed. b) R&M Maintenance of Equipment (over), as a result of an increase in service intervals for various lifts at facilities and maintenance work at the Technical Operation Centre. c) R&M Electrical (under), due to less than planned demand for service providers to attend to electrical faults across various facilities for the period under review. d) Building Contractors (under), due to delays in the implementation of certain key projects following changes to the scope of work. The scope-related matters have since been resolved, and completion of projects are anticipated by June 2026. In addition, several outstanding invoices are still awaited from the vendor. e) Advisory Services - Project Management (under), due to queries raised on PSP invoices for several facilities projects, which must be resolved before any payments can be finalised. 4. Operational cost (over), a combination of over-/under expenditure, mainly on: a) Labour to operating (over), due to staff resources that are not at full capacity, as a result of vacancies and the closure of two workshops due to renovations. b) Software Licences - Upgrade/Protection (over), due to pre-payment of Microsoft third year software subscription license fees city-wide. c) Vehicle Tracking (under), where a delay in the commencement of the replacement tender has resulted in longer than expected installation timelines for tracking devices. Billing has only been issued for vehicles with active devices resulting in savings year-to-date. d) Telecomm: Cell Phone additional Call Charges & Cell phone Subscriptions (over), due to city-wide 3G dongle usage costs being settled against the Directorate's cost centre. 5. Loss on Sales of Assets (over), relates to losses on asset disposal which are difficult to plan.	The Directorate has 188 vacancies in various stages of the R&S process; 450 positions were filled while 101 positions were terminated since the beginning of the financial year. Depreciation & Amortisation: PM is engaging vendors to expedite delivery of outstanding items. Telecomm: Cell phone additional call charges: Awaiting vendor itemised billing to repost cost to the relevant user directorates. 3. a & d) Line Department in the process of following up on outstanding invoices. 4. d) A bulk journal will be processed to repost a portion of expenditure to the relevant user directorates in May 2026. The overall overspend at vote level is primarily attributable to: Operational Cost (labour to operating), due to the unsettled order and project actuals being allocated to the originating profit centre at month-end as a result of the centralised functions such as facilities management, fleet and IS&T. Remedial actions: The overspending is impacted by a timing issue and will be eliminated once all recoveries and settlements have been resolved.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 3 - Economic Growth	(26 507)	-4.2%	The variance is a combination of over-/under expenditure mainly on the following categories: 1. Employee related costs (under), mainly on: a) Leave Pay, which is dependent on staff cashing in leave days, being less than anticipated. b) Long Service Award, being less than anticipated. c) Wages: Mayor's Job Creation Project due to delayed commencement of EPWP workers and participants dropping out during implementation. d) Basic Salaries and Wages and Pension, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted Services (under), mainly on: a) Administrative and Support Staff, funding was originally earmarked for the conversion of temporary employees. It was subsequently agreed that these conversions will take place in the next financial year. b) Security Services: Municipal Facilities, due to the misalignment of the period budget. 3. Transfers and subsidies (over), mainly on G&D Grants, due to a tranche 3 payment for Khulisa Solutions, which took place earlier than anticipated.	The Directorate has 40 vacancies in various stages of the R&S process; 111 positions were filled while 14 terminations were processed since the beginning of the financial year. Period budget provisions to be reviewed where applicable. 2. a) Savings to be reprioritised to other areas of need. b) Period budget provisions to be reviewed.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 4 - Energy	(160 314)	-1.0%	The variance is a combination of over-/under expenditure mainly on the following categories: 1. Employee related costs (under), mainly on Basic Salaries and Wages and Pension due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk Purchases (over), a combination of over-/under expenditure mainly on: a) Bulk Purchases - Electricity (over), due to Eskom structural changes made to bulk purchases. b) Bulk Purchases - Electricity Generation (under), due to the fluctuating generation feed-in by Small Scale Embedded Generation customers which is dependent on weather conditions. 3. Inventory Consumed (under), mainly on: a) R&M Materials, General & Consumables, due to no load-shedding experienced which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults. b) Fuel (Petrol, Diesel and Fuel Oil), where the current budget was based on the previous year's actual expenditure which was overstated due to higher oil prices at that time. 4. Contracted Services (under), mainly on: a) Advisory Services - Research & Advisory, due to delays in the procurement of various services in respect of the Mayoral Priority Programme. b) R&M Electrical as well as Security Services: Municipal Facilities, due to no load-shedding which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults and security requirements. c) R&M Maintenance of Equipment, due to the replacement of vehicles which resulted in less maintenance being required. d) R&M Contracted Services Buildings, due to lesser building maintenance requirements for the period under review. 5. Operational Costs (under), mainly on: a) Electricity, due to the late receipt of invoices for services rendered in April 2026. b) Commission - Pre-paid electricity Vendor, due to the increased usage by other directorates of Energy's prepaid electricity vending system for debt recovery resulting in less expenditure being incurred by the directorate. 6. Depreciation (under), due to the capitalisation of projects being behind schedule.	The Directorate has 339 vacancies in various stages of the R&S process; 291 positions were filled while 102 were terminated since the beginning of the financial year. Period budget provisions to be reviewed. Fuel (Petrol, Diesel and Fuel Oil), R&M Materials, General Consumables, Electrical, Maintenance of Equipment and Security Services: Municipal Facilities to be monitored.

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 5 - Finance	(131 026)	-3.8%	The variance is a combination of over-/under expenditure and reflects mainly on: 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 the turnaround time in filling vacancies. b) Non-Structured Overtime (under), due to less overtime worked than anticipated. c) Contribution to Provision: Continued Membership (over), due to post-retirement medical aid benefit being more than anticipated. d) Leave Pay (under), due to less leave encashment than anticipated. e) Long Service Award (under) due to lower than expected payment of long service awards to qualifying staff members. 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 grant funding being transferred to the Cape Town Stadium than initially planned as the Entity generated sufficient revenue to cover its operational expenses. 5. Operational Cost (under), a combination of over-/under expenditure, mainly on: a) Commission (under), due to less commission paid to 3rd parties than anticipated, as a result of outstanding compliance documents relating to an invoice for April 2026. b) Medical Expenses (over), due to insurance claims which are unpredictable in nature and have resulted in the year-to-date budget not aligning to the actuals to date. c) Recoveries: Claim Medical Expenses (under), showing negative actuals as a result of claims on medical expenses recovered. d) Indigent Relief: Electricity - Eskom (under), due to less indigent applications than originally anticipated as a result of fewer ratepayers meeting the indigent criteria as per the Indigent Policy requirements. 6. Other Losses (over), mainly on: a) Scrapping of Stock, due to stock obsolescence linked to the Covid 19 pandemic (Surgical Equipment and Antiseptic liquid). b) Net losses on financial instruments at Future Value, as a result of the valuation of financial instruments e.g. investments that are not budgeted for but do occur from time to time due to market valuation movement. c) Fair Value Adjustments, due to fair value adjustment arising from weak yields offered by government bonds as a result of the bond market reaction to geopolitical volatility.	The Directorate has 95 vacancies in various stages of the R&S process; 202 positions were filled while 76 positions were terminated since the beginning of the financial year. Period budgets to be reviewed and budget realignments to be addressed in the next reporting period.
Vote 6 - Future Planning & Resilience	(2 790)	-0.6%	Immaterial variance.	The Directorate has 22 vacancies in various stages of the R&S process; 44 positions were filled while 8 positions were terminated since the beginning of the financial year.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 7 - Human Settlements	53 570	3.9%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Inventory consumed (under), mainly on Materials Consumables Tools & Equipment, due to prioritisation of grant funding for relocation kits within informal settlements before own funding is utilised. 3. Contracted Services (over), a combination of over-/under expenditure, mainly on: a) G&D Contractors Service Building (under), due to delays with the appointment of contractors for the Imizamo Yethu Project. b) Security Services Municipal Facilities & Other (over), due to the high demand for security services within areas where informal settlement projects are being implemented. c) G&D Advisory Services - Quality Control and Alien Vegetation Control (under), as a result of outstanding invoices. d) Advisory Services - Project Management (over), due to a budget misalignment as the PSP project governance was implemented earlier than planned as a result of good performances by service providers. e) Professional Services Land and Quantity Surveys (under), the variance relates to delays with the appointment of the consultant for the review of the asset management plan and conditional assessment. f) R&M Contracted Services Building (under), due to delays with initiation and execution of the planned R&M projects and some projects are still in progress of which the invoices are outstanding. g) G&D Legal Cost legal Advisory and Litigation (under), due to initial delays in appointing consultants to perform the deeds registration. h) Cleaning Costs (over), due to the rapid increase of settlements resulting in additional demand for cleaning services. 5. G&D Housing PHP Payment (over), where projects are ahead of schedule and therefore claims were processed earlier than planned resulting in a misalignment of the period budget. 6. Operational Costs (over), mainly on: a) Subsidy on Homeowners redemption, this is related to the accounting treatment/entry of the redemption of the unrealised portion of the housing fund and is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy. b) G&D Labour to Grants and Donations, due to USDG funded positions filled earlier than planned.	The Directorate has 132 vacancies in various stages of the R&S process; 579 positions were filled while 43 positions were terminated since the beginning of the financial year. Period budget provisions to be reviewed. PMs to follow up on any outstanding invoices to be processed in the next reporting period. The overall overspend at vote level is primarily attributable to a significant increase in the demand for security services in areas where informal settlement projects are being implemented, driven by heightened risks of vandalism, theft, and illegal occupation of project sites. The resulting cash flow pressures and budget misalignment will be addressed through virements. Remedial actions: Expediting the identification of savings within the Directorate's budget to address overspending cost elements, The budget alignment will be incorporated into the year end process.

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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 8 - Office of the City Manager	(6 820)	-1.6%	Immaterial variance.	The Directorate has 16 vacancies in various stages of the R&S process; 45 positions were filled while 14 positions were terminated since the beginning of the financial year.
Vote 9 - Safety & Security	(61 579)	-1.2%	The variance is mainly against the following categories: 1. Employee related costs, due to the turnaround time for the filling of vacancies 2. Inventory, mainly on Materials and Consumables, due to outstanding deliveries as well as delays with a number of RFQ processes and quotations that have come in lower than planned. 3. Depreciation, due to less than anticipated assets that have been written off for the year-to-date period due to either loss or damage. 4. Transfers & Subsidies, due to less than anticipated sponsorships required for the reporting period. 5. Operational Cost, mainly on: a) R&M Labour to operating where the shortage in capacity experienced within Facilities Management affected the rendering of services in respect of service requests logged. b) Software Licenses Upgrade, due to reversal of invoices that were incorrectly processed. 6. Contracted Services, due to: a) Security Services (other), as a result of a parked invoice that must be corrected prior to processing payment. b) R&M Contracted Services Building, due to CCTV maintenance projects taking longer than anticipated which directly impacts the actual processing of expenditure.	The Directorate has 821 vacancies in various stages of the R&S process; 1526 positions were filled while 311 were terminated since the beginning of the financial year. The FM is monitoring the situation 6. b) PM is currently monitoring all project processes and anticipates that the funding allocation for the year will be completed.
Vote 10 - Spatial Planning & Environment	(42 698)	-2.8%	The variance is mainly on: a) Employee related costs, due to the turnaround time in filling vacancies. b) Operational costs, mainly on R&M Labour to Operating due to lower demand for repairs and maintenance.	The Directorate has 133 vacancies in various stages of the R&S process; 624 positions were filled while 47 were terminated 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.

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 11 - Urban Mobility	(77 591)	-2.1%	The variance reflects against the following categories: 1. Employee related costs (under), mainly on: a) Salaries and Wages and Pension Scheme Employer contribution, due to recent vacancies of which the majority are less than 6 months. b) Overtime, due to less overtime required during this period. 2. Contracted Services (under), a combination of over-/under expenditure mainly on: a) G&D Transportation Services: People (under), due to invoice discrepancies identified and incorrect period split of additional funding received. b) R&M Contracted Services: Building (under), due to delays in the implementation of various projects within Road Infrastructure Management due to a moratorium that was in place for key service providers. c) Transportation Services: People (over), due to the higher than anticipated spend on VOC (Vehicle Operating Companies) for the MyCiti bus service. d) R&M Maintenance of Equipment (over), due to higher than anticipated expenditure on the repairs of MyCiti buses. e) G&D Contracted Services Building (under), due to the incorrect period split. 3. Depreciation (under), due to the capitalisation of projects being behind schedule.	The Directorate has 193 vacancies in various stages of the R&S process; 281 posts were filled while 107 terminations were processed since the beginning of the financial year. The Directorate is prioritising the filling of vacancies. Overtime and Contracted Services - Period budgets 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	(25 270)	-0.8%	The variance is a combination of over-/under expenditure against the following categories: - Employee related costs (over), mainly on: - Wages: Mayor's Job Creation Project, where the festive season requirements for EPWP workers were higher than initially anticipated. - Non-Structured Overtime, as a result of unforeseen vehicle breakdowns, the overtime work being performed is currently higher than what was initially anticipated. - Inventory consumed (under), mainly on Materials Consumables Tools & Equipment (under), due to the number of refuse containers to be replaced as a result of theft or damages being lower than anticipated. In addition, the number of refuse bags required for the Sandy Area tender is less than initially anticipated. - Depreciation & amortisation (under), where shipping delays are experienced with the delivery of refuse compactors. - Contracted Services (over), a combination of over-/under-expenditure on: - Advisory Services - Project Management (under), due to the amount of work required to finalise the concept designs linked to future capital projects being lower than initially anticipated. - Haulage (over), due to the increase in fuel cost resulting in contract value increases. - Relief Drivers, Administrative and Support Staff (under), where staff required during the festive season programme were lower than anticipated. - Litter Picking and Street Cleaning (over), as a result of the festive season, the amount of waste being disposed of in informal settlements were higher than initially anticipated, which is consumption driven. - Operational Costs (under), mainly on: - Rehabilitation Costs Actual Expenditure, as a result of the contractor stepping away from the Bellville landfill site project. - Uniform & Protective Clothing, due to less protective clothing item replacements. - Loss on disposal of Assets (over), due to several vehicle hijackings resulting in the damaged vehicles being sold at a loss.	The Directorate has 379 vacancies in various stages of the R&S process; 1123 positions were filled while 133 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. 5. a) The Directorate will go out on tender for the appointment of a contractor for the Bellville landfill site project.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 13 - Water & Sanitation	(228 604)	-2.0%	The variance is a combination of over-/under- expenditure against the following categories: 1. Employee related costs (under), due to a number of vacant positions within the Directorate. The moratorium is being lifted incrementally to align the filling processes with available R&S capacity. 2. Inventory Consumed (over), a combination of over-/under-expenditure on: a) Chemicals (under), due to improved water quality at Firlands resulting in less chemical usage. b) Inventory consumed: Reticulation Water (over), as a result of the water consumption by reticulation customers being higher than the budgeted volumes in the inventory system. c) R&M Mat General & Consumables (over), as a result of the materials used for maintenance work being slightly higher than anticipated. 3. Contracted Services (under), a combination of over-/under-expenditure on: a) Advisory Services – Project Management (under), due to delays in the Asset Verification project. b) Advisory Services – Research & Advisory (under), due to misalignment of the period budget with actual expenditure incurred. c) Professional Services - Engineering: Civil (under), due to outstanding invoices which is expected to be processed during May 2026. d) G&D Advisory Services – Research & Advisory (under), due to delays in the implementation of the following projects: i) Outstanding invoices on the KfW projects and outstanding training confirmations. ii) The community facilitation project funded by the Bill & Melinda Gates Foundation which has experienced delays. The full grant allocation will not be spent in the current financial year. e) Sludge Removal (under), due to fluctuations in production which is challenging to forecast as this is dependent on wastewater quality and volume, plant performance, operating conditions, and equipment efficiency. f) Security Services: Other (over), due to increased demand for armed escort services at high-risk pump stations and wastewater sites, and additional ad hoc requests from regions facing heightened volatility. g) R&M Contracted Services: Building and Security Services: Municipal Facilities (under), due to outstanding invoices that will be submitted and processed in May 2026. h) R&M Electrical (under), due to lower than expected electrical maintenance and plant repair costs. i) R&M Maintenance of Equipment (under), due to mechanical maintenance and repair work at plants being lower than initially projected. j) R&M Alien Vegetation Control (over), due to rapid regrowth of alien vegetation in certain rivers. <i>Continued on next page.</i>	The Directorate has 760 vacancies in various stages of the R&S process; 922 posts were filled while 146 terminations were processed since the beginning of the financial year. Trends will be monitored and budgetary realignments will be affected where necessary. 3. d) The projects will be closely monitored, invoices followed up and budget realignments will be affected to ensure alignment with revised timelines. Unspent grant funding will be rolled over to the next financial year. 3. c) & g) Outstanding invoices will be processed in May 2026.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 13 - Water & Sanitation	<i>See previous page.</i>	<i>See previous page.</i>	4. Transfers and Subsidies (under), mainly on Grants/Sponsorships (Sec 67), due to delays experienced because of wildfires in operational areas. 5. Operational Cost (under), a combination of over-/under-expenditure on: a) Hire Charges (over), due to operational requirements to hire pumps while existing units undergo repairs and to facilitate over pumping at various sites following sewer collapses. b) R&M Hire Charges (under), due to Atlantis Aquifer's pump hire no longer being required. c) R&M Hire of LDV, Panel Van, Bus, Specialised Vehicles (under), due to lower than anticipated hiring of fleet for pond cleaning. d) Electricity (under), due to outstanding April 2026 invoices for Klipheuwel and Fisantekraal WWTWs that have not yet been processed. e) Bulk Water: Levy, Water Research Levy and, Water Resource Management Charge DWS (under), due to outstanding invoices from the National department of Water and Sanitation. f) R&M Service Connections (under), due to a reduction in the number of "no water" complaints received. In addition, there is a reduction in meters issued to contractors and internal teams. 6. Other Losses (under), mainly on Inventory consumed: Real: Leakage R/Water, due to losses for reticulation water being lower than the budgeted volumes in the inventory system.	<i>See previous page.</i>

Table SC1: Material variance explanations for expenditure by type

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Employee related costs	(296 330)	-1.8%	The variance is mainly due to: 1. The turnaround time in filling vacancies. 2. The internal filling of vacancies.	The City had 3590 vacancies as at 30 April 2026; 8135 positions were filled (2792 internal, 1250 external, 1106 rehire, 2987 EPWP) with 1920 terminations processed since the beginning of the financial year. The filling of vacancies is on-going, and seasonal staff are appointed as and when required.
Remuneration of councillors	(2 735)	-1.7%	Immaterial variance.	-
Bulk purchases - electricity	18 479	0.1%	Immaterial variance.	-
Inventory consumed	63 746	1.1%	The variance is a combination of over-/under-recovery against the following categories: 1. Chemicals (under), due to improved water quality at Firlands resulting in less chemical usage. 2. Materials Consumables Tools & Equipment (under), mainly due to the number of refuse containers to be replaced as a result of theft or damages being lower than anticipated. In addition, the number of refuse bags required for the Sandy Area tender is less than initially anticipated. 3. Inventory consumed: Reticulation Water (over), as a result of the water consumption by customers being slightly higher than the budgeted volumes in the inventory system. 4. R&M Mat General & Consumables (under), mainly due to no load-shedding experienced which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults.	Trends will be monitored and budgetary realignments will be affected where necessary.

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>				
Debt impairment	(383 155)	-14.2%	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 0.29% (R8,14 million over expenditure).	No immediate corrective action required.
Depreciation and amortisation	(40 412)	-1.2%	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.	No immediate corrective action required.
Interest	(50 577)	-5.9%	The variance is mainly attributable to the delayed drawdown of loans as informed by the City's financing strategy, which resulted in savings on external interest payable.	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>				
Contracted services	(332 335)	-4.1%	The variance is a combination of over-/under-expenditure against the following categories: 1. Advisory Services - Research & Advisory (under), mainly due to delays in the procurement of various services in respect of the Mayoral Priority Programme. 2. Professional Services - Engineering: Civil (under), due to outstanding invoices which are expected to be processed during May 2026. 3. G&D Lab Services – Medical (under), due to outstanding settlement of Plant Maintenance (PM) orders. 4. Security Services Municipal Facilities & Other (over), as a result of: a) The high demand for security services within the areas where informal settlement projects are being implemented. b) Increased demand for security as a result of a rise in illegal occupants, land invasion and vandalism at vacant facilities. c) Increased demand for armed escort services at high risk pump stations and wastewater sites, as well as additional ad hoc requests from regions facing heightened volatility. 5. G&D Contracted Services Building (under), due to delays with the appointment of contractors for the Imizamo Yethu Project. 6. R&M Contracted Services: Building (under), due to outstanding invoices that will be submitted and processed in May 2026. 7. R&M Electrical (under), due to no load-shedding which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults. 8. G&D Transportation Services: People (under), due to invoice discrepancies identified and incorrect period split of additional funding received.	Trends will be monitored and budgetary realignments will be affected where necessary. 2, 6 & 7. PMs to follow up on outstanding orders and verifications for processing.
Transfers and subsidies	45 247	16.6%	The variance is mainly on G&D Grants due to: 1. A tranche 3 payment for Khulisa Solutions, which took place earlier than anticipated. 2. Misalignment between actuals and period budget projections.	Period budgets to be reviewed in the next reporting period.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Irrecoverable debts written off	391 292	344.4%	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 0.29% (R8,14 million over expenditure).	No immediate corrective action required.
Operational costs	(187 445)	-6.3%	The variance is mainly against the following categories: 1. R&M Labour to Operating, due to staff resources that are not at full capacity, as a result of vacancies and the closure of two workshops due to renovations. 2. R&M Hire of LDV, Panel Van, Bus, Specialised Vehicles, due to lower than anticipated hiring of fleet for pond cleaning. 3. Rehabilitation Costs Actual Expenditure, as a result of the contractor stepping away from the Bellville landfill site project. 4. Electricity, due to: a) The late receipt of invoices for services rendered in April 2026. b) The downward fluctuations in electricity usage at some of the bulk water plants. 5. Uniform & Protective Clothing, due to less protective clothing item replacements. 6. Water Resource Management Charge DWS, due to outstanding invoices from DWS. 7. Indigent Relief: Electricity - Eskom, due to less indigent applications than originally anticipated because of fewer ratepayers meeting the indigent criteria as per the Indigent Policy requirements.	3. The Directorate will go out on tender for the appointment of a contractor for the Bellville landfill site project. Trends will be monitored and budgetary realignments will be affected where necessary.

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>				
Losses on Disposal of Assets	12 981	537.8%	The variance is due to several vehicle hijackings resulting in the damaged vehicles being sold at a loss.	No immediate corrective action required.
Other Losses	(8 165)	-2.2%	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	(53 350)	-18.9%	The negative variance is mainly attributable to the following projects/programmes: 1. Cemetery Upgrade FY26, where some work was completed later than anticipated due to supplier constraints. 2. Swimming Pool Upgrade FY26, where the sourcing of quotations for the appointment of contractors took longer than anticipated. Contractors have since been appointed, and works are ongoing to finalise activities to ensure that swimming pools are open for the season. 3. Upgrade Maitland Crematorium, where the project experienced initial delays as the works package documentation was finalised later than anticipated. This matter has since been resolved, and work is currently in progress. 4. Tafelsig Clinic Extensions and Upgrade, where implementation was delayed due to revision of the contractor's costing framework. This matter has since been resolved, and the appointment of the contractor has been finalised. 5. Kensington Homeless Accommodation Extension, which was initially delayed due to the approval of building plans. Construction works commenced in March 2026 with anticipated completion by end of June 2026.	Project managers (PMs) together with the support of the finance manager/heads will: a) Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously. b) Identify challenges and process ongoing virements where applicable to ensure maximum capital spend at financial year-end. c) Process all outstanding purchase orders once contracts are available. d) Process outstanding contract price adjustments.
Vote 2 - Corporate Services	(828)	-0.2%	Immaterial variance.	-
Vote 3 - Economic Growth	(44 884)	-53.1%	The negative variance reflects mainly on the following projects/programmes: 1. Construction: Trading Structures, Gatesville, where the project is experiencing delays due to the unexpected discovery of underground services. Commencement of electrical tracing work is pending wayleave approval. 2. Professional Service Providers (PSPs) deliverables have been delayed due to consultancy-related constraints affecting the following projects/programmes: a) Upgrade: 4th Ave Market, Mitchells Plain; b) Informal Trading Infrastructure Upgrade (North and Central) FY26; and c) Construction of Trading Infrastructure at Vuyani Public Transport Interchange (PTI).	The PM is actively engaging with PSPs to secure early submission of outstanding deliverables and quotations to allow for the timely processing of additional orders. Orders are anticipated to be placed in May 2026.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 4 - Energy	(138 386)	-12.3%	The negative variance is mainly attributable to the following projects/programmes being behind schedule: 1. Battery Energy Storage System Atlantis, where the order for the 33kV switchgear has been placed later than anticipated; awaiting delivery. 2. Woodstock 132 kV GIS replacement and Ground Mounted Photo Voltaic, where equipment deliveries caused a delay. The revised delivery date is now scheduled for May/June 2026. 3. System Equip Replacement programme, awaiting invoices for work completed in the period under review. PMs are following up with the contractor. 4. Wastewater Treatment Works (WWTW) Small Scale Embedded Generation programme, where some design work commenced later than anticipated and initial delays with the finalisation of Bill of Quantities (BOQ). Orders have since been placed; awaiting installation.	Ongoing engagement with PMs to ensure that all orders and invoices are placed and processed timeously.
Vote 5 - Finance	(16 538)	-15.0%	The negative variance reflects mainly on the following projects: 1. IT Equipment (Point of Sale) Replacement – FY26, where supplier constraints caused delays in the delivery of items, resulting in longer than anticipated lead times. 2. LED Big Screen Replacement, which is behind schedule due to delays in the delivery of frames, which took longer than anticipated. Although the items have now been delivered, the delay has resulted in a slight postponement of the installation phase.	1. The PM is following up with the supplier to ensure that delivery takes place in May 2026. 2. The PM will ensure that all work scheduled for May 2026 is completed.
Vote 6 - Future Planning & Resilience	(1 015)	-7.6%	The negative variance is due to the finalisation of specifications taking longer than anticipated on the following projects: 1. Contract Management System Integration 4.0; and 2. Integration and Enhancement 5.0.	The PM to finalise specifications with the vendor
Vote 7 - Human Settlements	(47 638)	-4.2%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 8 - Office of the City Manager	8 424	171.9%	The positive variance is due to improved vendor performance on the following projects: 1. Digital Forensic Laboratory Construction; and 2. Case Management System.	Further orders have been placed, awaiting delivery in June 2026.
Vote 9 - Safety & Security	(14 805)	-4.8%	The negative variance reflects mainly on Specialised vehicles: Additional FY26, where delivery is delayed due to unavailability 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	(35 400)	-11.0%	The negative variance reflects mainly on the following projects/programmes: 1. Outstanding invoices for work completed in April 2026 on the following projects: a) Coastal Environment Education facility - Upgrade; b) Fencing: Blaauwberg Nature Reserve Phase 3; c) Upgrade of Reserve Infrastructure FY26; and d) Kuyasa Multi Purpose Centre Alterations and additions. 2. Bracken Visitor Environmental Education Centre Refurbishment, where the practical completion took longer than anticipated, due to supplier constraints. <i>Continued on next page.</i>	1. PMs are following up on outstanding invoices to be processed in May 2026. 2. Final payment is pending completion of the snag list by the contractor. <i>Continued on next page.</i>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u> Vote 10 - Spatial Planning & Environment	See previous page.	See previous page.	3. Upgrading Sea Point Promenade Phase 2, where the project was initially delayed due to the complex nature of the engineering assessment required to upgrade the footway. 4. Philippi Fresh Produce Market Refurbishment, where the project experienced delays due to alternative transversal tender approval being required as the initial tender was unavailable because of legal proceedings. 5. Strand Sea Wall Upgrade, where the project is delayed due to time required to address necessary changes arising from unforeseen conditions of existing underground infrastructure, and foundations of existing old structures not being the same as reflected in the drawings. 6. Muizenberg Beach Front Upgrade, where the project is behind schedule due to a shortage of materials required by the contractor. 7. Westlake Conservation Centre Refurbishment, where the project experienced initial delays due to challenges encountered during the concept design phase, which was being undertaken using the operating budget. 8. Bonteheuwel Ablutions Upgrade, where the project is behind schedule following the initial contractor's rejection of the work package due to capacity constraints. 9. Harmony Flats Environmental Education Centre Refurbishment, where the project is behind schedule following the termination of the contract due to the contractor's poor performance. 10. Zandvlei Visitor Education Centre, where the project has been cancelled in the 2025/26 financial year.	3. The contractor has since been appointed and orders for construction have been placed. 4. Alternative tenders have been sourced, however, a portion of the construction works is unlikely to be completed before 30 June 2026. Consequently, a portion of the construction activities will be rolled over to the 2026/27 financial year. 5. A two-month extension of time has subsequently been awarded while the contractor is accelerating progress on site to make up for the delay. 6. Progress is closely monitored while the contractor is accelerating progress on site to make up for the delay caused by material shortage. 7. The PM is continuously monitoring the PSP's progress to ensure that the planned work is completed by 30 June 2026. 8. An alternative tender has been sourced, with orders scheduled to be placed in May 2026. However, insufficient time remains to complete the planned works within the current financial year. Consequently, a portion of the construction work will be rephased to the 2026/27 financial year. 9. The BAC process to appoint an alternative service provider is currently underway. However, not all planned work will be completed within the 2025/26 financial year. Consequently, a portion of the construction works will be rephased to the 2026/27 financial year. 10. Project has been cancelled, no remedial action required.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 11 - Urban Mobility	(470 340)	-22.0%	The negative variance reflects mainly on the following projects within the IRT Phase 2A programme: 1. Trunk E2 M9 Duinefontein Railway – Intsikizi, where the project is behind schedule due to the relocation requirements of Eskom and bulk water services, which must be completed before work can continue. 2. Trunk E1 M9 Heinz – Duinefontein Railway, which is behind schedule due to bulk watermain stoppages, community unrest, and safety concerns. 3. Trunk E4 M9 Morning Star – Mew Way, where the project was disrupted by safety incidents and threats to contractor staff, resulting in the suspension of works and reduced expenditure. 4. W2 Roadway – Turfhall Road, where the relocation of overhead electrical cables is scheduled later than anticipated, due to the extended lead times for the procured flanged poles. 5. W4 Roadway – Govan Mbeki, where the project is progressing ahead of schedule due to satisfactory contractor performance. However, invoicing delays have contributed to the variance. 6. Station Construction: Claremont – Mitchells Plain, which is experiencing delays due to challenges with service relocations and the discovery of unforeseen asbestos pipes.	Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously. Furthermore, PMs together with the support of the finance manager/heads will identify challenges and process ongoing virements where applicable to ensure maximum capital spend at financial year-end.
Vote 12 - Urban Waste Management	(54 516)	-13.2%	The negative variance reflects mainly on the Vehicles and Plant: Replacement, where most orders have been placed, however, only a portion of the items have been delivered to date.	The PM is following up with the vendor on late deliveries and penalties are being imposed.

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 13 - Water & Sanitation	(529 046)	-15.6%	The variance is predominantly due to the AMI project where delays were experienced as a result of appeals received during the tender process. The Replace Sewer Network Project experienced initial delays due to challenges in awarding one of the tenders following amendments to company registration details. The Bulk Water Infrastructure Routine Programme is reflecting current under-expenditure due to long lead times on imported equipment. The Potsdam WWTW Extension, where the project is behind schedule due to slower than projected progress on electrical works and delayed invoices that still need to be processed. Finally, the late receipt of invoices on Macassar WWTW, Wildevoevllei WWTW as well as Bulk Sewers in Milnerton Rehabilitation contributed to the current slippages.	The progress on projects is closely monitored and virements will be initiated when slippages are identified. PMs are following up on pending invoices.

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	(120 930)	-1.0%	The variance is mainly due to timing differences between collection and when receipts were expected during the period. The variance is expected to normalise in upcoming months.	No corrective action required.
Service charges	1 015 455	3.7%	Higher than expected receipts from services charges.	No corrective action required.
Other revenue	1 008 765	16.8%	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	4 793	0.1%	Immaterial variance.	No corrective action required.
Government - capital	878 496	27.3%	The variance is mainly attributable to the incorrect seasonalisation of the PTNG tranche of R841 million which was received in November 2025. During the mid-year adjustments budget process, the grant was allocated to June 2026. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Interest	200 435	18.4%	Interest received is higher than expected due to higher cash and investment balances and better than anticipated interest rates offered in the market.	No corrective action required.
Dividends	—	-	-	-
Payments				
Suppliers and employees	(379 067)	0.8%	Immaterial variance.	-
Finance charges	(58)	0.0%	Immaterial variance.	-
Transfers and Grants	161 120	-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	2 769 009	33.2%		
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	336 633	-3.9%	Lower capital payments 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	336 633	-3.9%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	—	-	-	-
Borrowing long term/refinancing	(700 000)	-20.0%	The variance is due to better than anticipated cash flow position, therefore the loan drawdown originally budgeted for in December 2025, was not utilised.	No corrective action required.
Increase (decrease) in consumer deposits	—	-	-	-
Payments				
Repayment of borrowing	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(700 000)	-25.4%		

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-2.9%	3.6%	3.1%	2.9%	7.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	86.9%	55.5%	54.8%	49.1%	58.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.5%	36.7%	27.9%	20.1%	27.9%
Gearing	Long Term Borrowing/ Total Community Wealth	124.4%	18.3%	12.9%	10.6%	12.9%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1.7	1.6	1.6	2.1	1.6
Liquidity Ratio	Cash and Cash Equivalents/Current Liabilities	1.1	0.8	0.9	1.3	0.9
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.4%	15.0%	13.8%	14.5%	13.6%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	99.98%	0.0%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	27.7%	29.5%	29.1%	26.7%	28.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	8.8%	9.7%	9.6%	7.8%	9.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	6.9%	7.6%	7.1%	6.6%	6.8%

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	94 402	130	33	837	-	-	-	-	95 402	25 377
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	94 402	130	33	837	-	-	-	-	95 402	25 377

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	591 221	126 737	80 099	53 718	69 365	55 708	284 216	1 451 242	2 712 304	1 914 248	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1 053 420	72 609	23 086	34 232	45 223	27 440	132 974	481 695	1 870 680	721 565	–	–
Receivables from Non-exchange Transactions - Property Rates	976 441	134 131	62 607	34 940	48 373	49 995	199 182	950 039	2 455 710	1 282 530	–	–
Receivables from Exchange Transactions - Waste Water Management	301 179	53 995	31 731	20 135	25 903	21 086	100 369	544 438	1 098 837	711 931	–	–
Receivables from Exchange Transactions - Waste Management	170 452	34 579	19 023	14 056	17 043	15 800	70 034	334 313	675 300	451 245	–	–
Receivables from Exchange Transactions - Property Rental Debtors	122 666	17 714	16 609	18 822	22 622	21 684	89 231	685 757	995 106	838 116	–	–
Interest on Arrear Debtor Accounts	88 462	37 892	38 303	36 825	35 012	35 258	99 412	8 231	379 395	214 739	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(126 515)	(73 295)	(29 074)	5 203	(25 562)	12 339	(79 963)	(227 368)	(544 234)	(315 351)	–	–
Total By Income Source	3 177 328	404 361	242 384	217 932	237 980	239 309	895 455	4 228 347	9 643 097	5 819 023	–	–
2024/25 - totals only	2 928 401	345 360	267 971	175 652	319 068	228 838	1 076 651	4 978 370	10 320 312	6 778 580	–	–
Debtors Age Analysis By Customer Group												
Organs of State	178 033	39 009	18 915	3 990	4 148	3 980	(71 887)	50 018	226 206	(9 751)	–	–
Commercial	1 444 137	92 312	43 554	28 856	43 066	29 336	128 558	274 580	2 084 397	504 394	–	–
Households	1 434 908	280 808	184 124	136 355	167 632	152 390	685 372	3 419 513	6 461 102	4 561 262	–	–
Other	120 250	(7 768)	(4 209)	48 731	23 134	53 604	153 413	484 236	871 391	763 118	–	–
Total By Customer Group	3 177 328	404 361	242 384	217 932	237 980	239 309	895 455	4 228 347	9 643 097	5 819 023	–	–

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	87	Fixed	6.85%	2026/05/28	120 000	676	–	–	120 676
ABSA Bank	107	Fixed	6.90%	2026/06/26	205 000	1 163	–	–	206 163
ABSA Bank	51	Fixed	6.90%	2026/05/08	20 000	113	–	–	20 113
ABSA Bank	50	Fixed	6.87%	2026/05/08	70 000	395	–	–	70 395
ABSA Bank	62	Fixed	6.91%	2026/05/27	135 000	767	–	–	135 767
ABSA Bank	49	Fixed	6.87%	2026/05/15	45 000	254	–	–	45 254
ABSA Bank	49	Fixed	6.87%	2026/05/15	20 000	113	–	–	20 113
ABSA Bank	91	Fixed	6.92%	2026/06/26	240 000	1 365	–	–	241 365
ABSA Bank	53	Fixed	6.87%	2026/05/22	100 000	565	–	–	100 565
ABSA Bank	58	Fixed	6.87%	2026/05/29	290 000	1 638	–	–	291 638
ABSA Bank	65	Fixed	6.90%	2026/06/05	40 000	227	–	–	40 227
ABSA Bank	43	Fixed	6.85%	2026/05/15	50 000	272	–	–	50 272
ABSA Bank	51	Fixed	6.90%	2026/05/28	70 000	318	–	–	70 318
ABSA Bank	65	Fixed	6.91%	2026/06/12	100 000	435	–	–	100 435
ABSA Bank	64	Fixed	6.91%	2026/06/12	70 000	292	–	–	70 292
ABSA Bank	60	Fixed	6.90%	2026/06/19	55 000	114	–	–	55 114
ABSA Bank	59	Fixed	6.90%	2026/06/19	50 000	95	–	–	50 095
ABSA Bank	58	Fixed	6.90%	2026/06/19	15 000	26	–	–	15 026
ABSA Bank	64	Fixed	6.90%	2026/06/26	50 000	76	–	–	50 076
ABSA Bank	62	Fixed	6.90%	2026/06/30	35 000	13	–	–	35 013
ABSA Bank	62	Fixed	6.90%	2026/06/30	30 000	11	–	–	30 011
ABSA Bank	65	Fixed	6.91%	2026/07/03	40 000	15	–	–	40 015
ABSA Bank	65	Fixed	6.91%	2026/07/03	70 000	27	–	–	70 027
ABSA Bank	65	Fixed	6.91%	2026/07/03	25 000	9	–	–	25 009
ABSA Bank	65	Fixed	6.91%	2026/07/03	30 000	11	–	–	30 011
ABSA Bank	65	Fixed	6.91%	2026/07/03	60 000	23	–	–	60 023
ABSA Bank	72	Fixed	6.92%	2026/07/10	50 000	19	–	–	50 019
Firststrand	87	Fixed	6.85%	2026/05/28	200 000	1 126	–	–	201 126
Firststrand	107	Fixed	6.90%	2026/06/26	205 000	1 163	–	–	206 163
Firststrand	51	Fixed	6.80%	2026/05/08	25 000	140	–	–	25 140
Firststrand	50	Fixed	6.80%	2026/05/08	65 000	363	–	–	65 363
Firststrand	43	Fixed	6.80%	2026/05/08	150 000	838	–	–	150 838
Firststrand	62	Fixed	6.85%	2026/05/27	275 000	1 548	–	–	276 548
Firststrand	49	Fixed	6.80%	2026/05/15	50 000	279	–	–	50 279
Firststrand	49	Fixed	6.80%	2026/05/15	20 000	112	–	–	20 112
Firststrand	91	Fixed	7.00%	2026/06/26	240 000	1 381	–	–	241 381
Firststrand	53	Fixed	6.80%	2026/05/22	100 000	559	–	–	100 559
Firststrand	58	Fixed	6.80%	2026/05/29	340 000	1 900	–	–	341 900
Firststrand	65	Fixed	6.85%	2026/06/05	70 000	394	–	–	70 394
Firststrand	43	Fixed	6.65%	2026/05/15	85 000	449	–	–	85 449
Firststrand	51	Fixed	6.80%	2026/05/28	70 000	313	–	–	70 313
Firststrand	65	Fixed	6.85%	2026/06/12	110 000	475	–	–	110 475
Firststrand	64	Fixed	6.85%	2026/06/12	65 000	268	–	–	65 268
Firststrand	60	Fixed	6.85%	2026/06/19	55 000	114	–	–	55 114
Firststrand	59	Fixed	6.85%	2026/06/19	75 000	141	–	–	75 141

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City of Cape Town: FMR - Annexure A (April 2026)

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	58	Fixed	6.85%	2026/06/19	40 000	68	—	—	40 068
Firststrand	64	Fixed	6.85%	2026/06/26	70 000	105	—	—	70 105
Firststrand	62	Fixed	6.85%	2026/06/30	30 000	11	—	—	30 011
Firststrand	62	Fixed	6.85%	2026/06/30	40 000	15	—	—	40 015
Firststrand	65	Fixed	6.85%	2026/07/03	50 000	19	—	—	50 019
Firststrand	65	Fixed	6.85%	2026/07/03	75 000	28	—	—	75 028
Firststrand	65	Fixed	6.85%	2026/07/03	35 000	13	—	—	35 013
Firststrand	65	Fixed	6.85%	2026/07/03	35 000	13	—	—	35 013
Firststrand	65	Fixed	6.85%	2026/07/03	75 000	28	—	—	75 028
Firststrand	72	Fixed	6.85%	2026/07/10	50 000	19	—	—	50 019
Investec Bank	87	Fixed	6.78%	2026/05/28	200 000	1 114	—	—	201 114
Investec Bank	107	Fixed	6.88%	2026/06/26	215 000	1 215	—	—	216 215
Investec Bank	91	Fixed	6.95%	2026/06/26	240 000	1 371	—	—	241 371
Investec Bank	53	Fixed	6.93%	2026/05/22	100 000	569	—	—	100 569
Investec Bank	58	Fixed	6.90%	2026/05/29	175 000	992	—	—	175 992
Investec Bank	62	Fixed	6.95%	2026/06/30	15 000	6	—	—	15 006
Investec Bank	62	Fixed	6.95%	2026/06/30	15 000	6	—	—	15 006
Investec Bank	65	Fixed	6.95%	2026/07/03	20 000	8	—	—	20 008
Investec Bank	65	Fixed	6.95%	2026/07/03	10 000	4	—	—	10 004
Investec Bank	65	Fixed	6.95%	2026/07/03	15 000	6	—	—	15 006
Investec Bank	65	Fixed	6.95%	2026/07/03	25 000	10	—	—	25 010
Investec Bank	72	Fixed	6.97%	2026/07/10	50 000	19	—	—	50 019
Nedbank	365	Fixed	7.70%	2026/06/30	39 648	251	—	—	39 899
Nedbank	365	Fixed	7.70%	2026/06/30	49 575	314	—	—	49 889
Nedbank	365	Fixed	7.70%	2026/06/30	62 100	393	—	—	62 493
Nedbank	365	Fixed	7.70%	2026/06/30	715	5	—	—	720
Nedbank	365	Fixed	7.70%	2026/06/30	590	4	—	—	594
Nedbank	365	Fixed	7.70%	2026/06/30	13 900	88	—	—	13 988
Nedbank	365	Fixed	7.70%	2026/06/30	290	2	—	—	292
Nedbank	365	Fixed	7.70%	2026/06/30	1 479	9	—	—	1 488
Nedbank	365	Fixed	7.70%	2026/06/30	28 000	177	—	—	28 177
Nedbank	365	Fixed	7.70%	2026/06/30	38 596	244	—	—	38 840
Nedbank	365	Fixed	7.70%	2026/06/30	25 116	159	—	—	25 275
Nedbank	365	Fixed	7.70%	2026/06/30	22 161	140	—	—	22 301
Nedbank	365	Fixed	7.70%	2026/06/30	17 465	111	—	—	17 576
Nedbank	365	Fixed	7.70%	2026/06/30	23 042	146	—	—	23 188
Nedbank	190	Fixed	7.10%	2026/06/30	13 400	78	—	—	13 478
Nedbank	87	Fixed	7.00%	2026/05/28	225 000	1 295	—	—	226 295
Nedbank	107	Fixed	7.05%	2026/06/26	215 000	1 246	—	—	216 246
Nedbank	62	Fixed	6.95%	2026/05/27	115 000	657	—	—	115 657
Nedbank	91	Fixed	7.05%	2026/06/26	240 000	1 391	—	—	241 391
Nedbank	53	Fixed	6.98%	2026/05/22	110 000	631	—	—	110 631
Nedbank	58	Fixed	7.00%	2026/05/29	170 000	978	—	—	170 978
Nedbank	65	Fixed	7.00%	2026/06/05	35 000	201	—	—	35 201
Nedbank	65	Fixed	7.00%	2026/06/12	90 000	397	—	—	90 397
Nedbank	64	Fixed	7.00%	2026/06/12	20 000	84	—	—	20 084
Nedbank	60	Fixed	7.00%	2026/06/19	50 000	105	—	—	50 105
Nedbank	59	Fixed	7.00%	2026/06/19	40 000	77	—	—	40 077
Nedbank	58	Fixed	7.00%	2026/06/19	15 000	26	—	—	15 026
Nedbank	64	Fixed	7.00%	2026/06/26	45 000	69	—	—	45 069
Nedbank	62	Fixed	7.00%	2026/06/30	25 000	10	—	—	25 010
Nedbank	62	Fixed	7.00%	2026/06/30	30 000	12	—	—	30 012
Nedbank	65	Fixed	7.00%	2026/07/03	25 000	10	—	—	25 010
Nedbank	65	Fixed	7.00%	2026/07/03	25 000	10	—	—	25 010

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

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	65	Fixed	7.00%	2026/07/03	25 000	10	–	–	25 010
Nedbank	65	Fixed	7.00%	2026/07/03	50 000	19	–	–	50 019
Nedbank	72	Fixed	7.00%	2026/07/10	50 000	19	–	–	50 019
Standard Bank	87	Fixed	6.90%	2026/05/28	175 000	992	–	–	175 992
Standard Bank	107	Fixed	7.09%	2026/06/26	205 000	1 194	–	–	206 194
Standard Bank	51	Fixed	7.00%	2026/05/08	25 000	144	–	–	25 144
Standard Bank	50	Fixed	7.00%	2026/05/08	70 000	403	–	–	70 403
Standard Bank	62	Fixed	7.02%	2026/05/27	145 000	837	–	–	145 837
Standard Bank	49	Fixed	7.00%	2026/05/15	45 000	259	–	–	45 259
Standard Bank	49	Fixed	7.00%	2026/05/15	50 000	288	–	–	50 288
Standard Bank	91	Fixed	7.15%	2026/06/26	240 000	1 410	–	–	241 410
Standard Bank	53	Fixed	7.01%	2026/05/22	110 000	634	–	–	110 634
Standard Bank	58	Fixed	7.02%	2026/05/29	45 000	260	–	–	45 260
Standard Bank	65	Fixed	7.03%	2026/06/05	320 000	1 848	–	–	321 848
Standard Bank	43	Fixed	7.00%	2026/05/15	60 000	334	–	–	60 334
Standard Bank	43	Fixed	7.00%	2026/05/15	80 000	445	–	–	80 445
Standard Bank	51	Fixed	7.00%	2026/05/28	80 000	368	–	–	80 368
Standard Bank	65	Fixed	7.03%	2026/06/12	80 000	354	–	–	80 354
Standard Bank	64	Fixed	7.03%	2026/06/12	25 000	106	–	–	25 106
Standard Bank	60	Fixed	7.02%	2026/06/19	50 000	106	–	–	50 106
Standard Bank	59	Fixed	7.02%	2026/06/19	50 000	96	–	–	50 096
Standard Bank	58	Fixed	7.02%	2026/06/19	20 000	35	–	–	20 035
Standard Bank	64	Fixed	7.03%	2026/06/26	55 000	85	–	–	55 085
Standard Bank	62	Fixed	7.02%	2026/06/30	35 000	13	–	–	35 013
Standard Bank	62	Fixed	7.02%	2026/06/30	45 000	17	–	–	45 017
Standard Bank	65	Fixed	7.03%	2026/07/03	65 000	25	–	–	65 025
Standard Bank	65	Fixed	7.03%	2026/07/03	30 000	12	–	–	30 012
Standard Bank	65	Fixed	7.03%	2026/07/03	30 000	12	–	–	30 012
Standard Bank	65	Fixed	7.03%	2026/07/03	65 000	25	–	–	65 025
Standard Bank	72	Fixed	7.04%	2026/07/10	50 000	19	–	–	50 019
ABSA Bank	-	Call deposit	6.75%	-	603 221	3 260	(90 000)	–	516 481
Firststrand Bank	-	Call deposit	6.60%	-	331 889	1 705	(91 889)	–	241 705
Investec Bank	-	Call deposit	6.50%	-	286 547	1 475	(86 547)	–	201 475
Nedbank	-	Call deposit	6.60%	-	306 735	1 575	(81 735)	–	226 575
Standard Bank	-	Call deposit	6.75%	-	572 625	3 075	(92 625)	–	483 075
Nedbank current account	-	Current account	6.55%	-	338 898	1 475	–	604 945	945 318
Fund Managers	-	-	-	-	10 266 961	59 536	–	–	10 326 497
Cash in transit	-	-	-	-	11 275	–	(5 610)	–	5 664
CTICC	-	-	-	-	271 435	–	–	–	271 435
COID	-	-	-	-	36 741	(53)	–	–	36 688
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	–	–	–	56 500
TOTAL INVESTMENTS AND INTEREST					23 133 903		(448 406)	604 945	23 408 408

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

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	5 222 539	5 774 169	5 769 789	5 302 443	5 297 537	4 906	0.1%	5 769 789
Local Government Equitable Share	4 365 700	4 693 517	4 693 517	4 693 517	4 693 517	-	-	4 693 517
Finance Management grant	996	1 000	1 000	671	980	(309)	-31.5%	1 000
Urban Settlements Development Grant	39 952	199 548	164 268	35 685	19 975	15 710	78.6%	164 268
Energy Efficiency and Demand Side Management Grant	866	980	1 450	205	1 203	(999)	-83.0%	1 450
Department of Environmental Affairs and Tourism	384	-	-	-	-	-	-	-
Expanded Public Works Programme	26 268	14 926	15 310	14 758	14 902	(143)	-1.0%	15 310
Infrastructure Skills Development	13 952	25 600	25 600	15 814	18 677	(2 863)	-15.3%	25 600
Public Transport Network Grant	545 018	571 325	571 325	393 173	408 389	(15 216)	-3.7%	571 325
Informal Settlements Upgrading Partnership Grant	26 678	97 240	97 459	19 411	18 133	1 279	7.1%	97 459
GBS Grant	(134)	-	-	-	-	-	-	-
National Skills Fund	1 446	-	-	-	-	-	-	-
Programme And Project Preparation Support Grant	76 797	57 600	-	-	-	-	-	-
Public Employment Program (NT PEP)	121 454	90 000	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	-	22 434	-	-	-	-	-	-
Municipal Disaster Recovery Grant	2 467	-	13 757	9 040	6 416	2 624	40.9%	13 757
Urban Development Financing Grant	-	-	183 252	118 820	112 494	6 326	5.6%	183 252
State Dept: RLCC	-	-	2 851	1 348	2 851	(1 503)	-52.7%	2 851
Regional Land Claims	696	-	-	-	-	-	-	-
Provincial Government:	1 117 802	1 438 018	1 468 743	1 097 258	1 161 723	(64 465)	-5.5%	1 468 743
Cultural Affairs and Sport - Provincial Library Services	56 354	57 473	58 508	46 516	49 037	(2 520)	-5.1%	58 508
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	1 438	-	39	39	39	-	-	39
Human Settlements - Human Settlement Development Grant	233 188	304 420	320 460	221 472	243 858	(22 387)	-9.2%	320 460
Health - TB	30 774	31 602	31 602	26 438	26 610	(173)	-0.6%	31 602
Health - ARV	260 986	299 819	299 819	212 943	234 353	(21 411)	-9.1%	299 819
Health - Nutrition	3 347	6 068	6 068	5 903	5 620	282	5.0%	6 068
Health - Vaccines	88 033	100 644	100 644	63 954	70 540	(6 585)	-9.3%	100 644
Comprehensive Health	-	204 230	204 230	153 173	153 173	-	-	204 230
LEAP	353 000	350 000	350 000	298 158	302 635	(4 478)	-1.5%	350 000
Transport and Public Works - Provision for persons with special needs	10 175	10 000	20 040	20 040	20 040	-	-	20 040
Community Safety - Law Enforcement Auxiliary Services	5 393	1 800	2 400	2 176	2 367	(191)	-8.1%	2 400
Community Development Workers	829	1 018	1 240	244	61	183	298.1%	1 240
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	1 734	1 751	(17)	-1.0%	2 000
Municipal accreditation and capacity building grant	11 796	18 497	18 719	10 485	15 648	(5 163)	-33.0%	18 719
Human Settlements - Informal Settlements	398	-	-	-	-	-	-	-
Finance Management Capacity Building Grant	150	-	101	-	-	-	-	101
Transport Systems - Public Transport Safety	4 577	8 236	8 236	-	-	-	-	8 236
Western Cape Department of Education: Schools Resource Officers	24 078	35 040	31 154	25 927	26 072	(145)	-0.6%	31 154
Human Settlements - Human Settlement Development Grant TDRG	-	7 171	7 202	4 327	4 777	(450)	-9.4%	7 202
Law Enforcement Officers for Health Facilities	4 311	-	4 579	3 731	3 740	(10)	-0.3%	4 579
Title Deeds Restoration	10 676	-	-	-	-	-	-	-
NHBRC Enrolment Fess	15 953	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	346	-	704	-	400	(400)	-100.0%	704
Other grant providers:	61 099	117 374	99 062	45 049	62 482	(17 433)	-27.9%	99 062
CID	(7 252)	63 230	12 460	6 086	9 393	(3 307)	-35.2%	12 460
KFW- Technical Assistance (GDB)	57	12 000	19 943	3 261	12 943	(9 682)	-74.8%	19 943
State Dept: RLCC	-	7 900	-	-	-	-	-	-
Gates Foundation	19 264	-	-	-	-	-	-	-
National Treasury - Interest	42 277	29 586	65 885	33 563	38 309	(4 746)	-12.4%	65 885
The Cape Academy for MST	(206)	-	-	-	-	-	-	-
CHIETA Learnership Programmes	596	-	536	439	536	(97)	-18.1%	536
Sustainable Energy Africa	-	-	237	-	-	-	-	237
CMTF	6 363	-	-	1 699	1 301	398	30.6%	-
Department of Environmental Affairs and Tourism	-	220	-	-	-	-	-	-
Law Enforcement Officers for Health Facilities	-	4 438	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	6 401 440	7 329 561	7 337 594	6 444 750	6 521 742	(76 993)	-1.2%	7 337 594

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	2 585 169	3 735 882	4 226 332	2 693 384	3 168 440	(475 056)	-15.0%	3 753 935
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	6 100	6 020	5 550	5 308	5 550	(242)	-4.4%	5 542
National Treasury: Infrastructure Skills Development Grant	48	600	600	598	600	(2)	-0.3%	598
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	437 210	522 287	552 622	374 731	409 929	(35 197)	-8.6%	547 934
National Treasury: Neighbourhood Development Partnership Grant	30 192	12 066	12 066	11 509	11 549	(39)	-0.3%	12 066
Transport: Public Transport Network Grant	254 118	401 162	401 162	289 386	301 798	(12 411)	-4.1%	385 216
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	917 985	1 905 000	1 905 000	1 004 474	1 361 053	(356 580)	-26.2%	1 467 062
National Treasury: Public Employment Programme	—	—	1 000	998	1 000	(2)	-0.2%	998
National Treasury: Urban Development Financing Grant	—	—	400 921	223 006	280 388	(57 382)	-20.5%	398 300
National Treasury: Municipal Disaster Recovery Grant	—	—	950	—	—	—	—	—
National Treasury: Urban Settlements Development Grant	939 516	888 746	946 460	783 374	796 574	(13 199)	-1.7%	936 219
Provincial Government:	14 308	6 657	10 690	9 350	10 400	(1 050)	-10.1%	10 690
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 992	6 097	6 365	5 126	6 097	(971)	-15.9%	6 365
Provincial Government: Municipal Accreditation and Capacity Building Grant	—	560	439	439	439	—	—	439
Western Cape Department of Education: Schools Resource Officers	727	—	3 886	3 785	3 864	(79)	-2.0%	3 886
Law Enforcement Officers LEAP	7 000	—	—	—	—	—	—	—
Cultural Affairs and Sport: Library Services Replacement Funding	5	—	—	—	—	—	—	—
Law Enforcement Officers for Health Facilities	584	—	—	—	—	—	—	—
Other grant providers:	7 859	112 651	107 707	50 088	96 419	(46 331)	-48.1%	60 633
Other: Other	7 859	112 651	107 707	50 088	96 419	(46 331)	-48.1%	60 633
Total capital expenditure of Transfers and Grants	2 607 336	3 855 190	4 344 729	2 752 823	3 275 259	(522 436)	-16.0%	3 825 258
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9 008 776	11 184 751	11 682 322	9 197 572	9 797 001	(599 429)	-6.1%	11 162 851

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						
	Audited 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	172 291	141 679	143 645	(1 966)	-1.4%	172 291
Pension and UIF Contributions	3 200	3 611	3 395	2 741	2 973	(232)	-7.8%	3 395
Medical Aid Contributions	–	–	15	6	6	–	–	15
Motor Vehicle Allowance	256	845	270	199	213	(13)	-6.3%	270
Cellphone Allowance	9 923	10 537	10 504	8 291	8 311	(20)	-0.2%	10 504
Other benefits and allowances	10 096	9 733	11 901	8 839	9 343	(504)	-5.4%	11 901
Sub Total - Councillors	185 833	197 729	198 376	161 755	164 490	(2 735)	-1.7%	198 376
% increase		6.4%	6.7%					6.7%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	35 804	39 285	37 545	32 772	31 573	1 198	3.8%	37 545
Pension and UIF Contributions	2 771	4 038	3 041	2 537	2 535	1	0.0%	3 041
Medical Aid Contributions	135	139	161	133	133	(0)	0.0%	161
Performance Bonus	1 677	–	2 600	2 600	2 600	–	–	2 600
Motor Vehicle Allowance	465	487	326	394	283	111	39.1%	326
Cellphone Allowance	585	654	628	552	527	25	4.7%	628
Other benefits and allowances	101	105	109	93	91	2	2.7%	109
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	41 537	44 708	44 410	39 079	37 742	1 338	3.5%	44 410
% increase		7.6%	6.9%					6.9%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	12 536 129	14 531 575	14 024 424	11 448 390	11 542 397	(94 007)	-0.8%	14 046 937
Pension and UIF Contributions	1 894 518	2 433 444	2 318 859	1 727 644	1 831 832	(104 188)	-5.7%	2 318 400
Medical Aid Contributions	1 133 885	1 296 344	1 273 338	1 027 174	1 045 421	(18 247)	-1.7%	1 276 138
Overtime	1 030 426	1 024 125	1 178 891	909 966	928 724	(18 758)	-2.0%	1 166 981
Motor Vehicle Allowance	260 866	290 430	295 766	232 264	240 032	(7 769)	-3.2%	295 775
Cellphone Allowance	46 030	54 532	58 332	42 297	44 833	(2 536)	-5.7%	58 098
Housing Allowances	68 441	72 325	71 649	59 451	59 573	(121)	-0.2%	71 594
Other benefits and allowances	445 790	490 756	500 111	387 339	385 750	1 589	0.4%	498 399
Payments in lieu of leave	175 851	123 276	145 919	75 510	103 074	(27 564)	-26.7%	142 575
Long service awards	105 780	107 935	162 991	91 800	121 892	(30 092)	-24.7%	163 133
Post-retirement benefit obligations	779 280	412 989	725 061	352 816	348 102	4 713	1.4%	725 061
Scarcity	–	6 651	–	–	–	–	–	–
Acting and post related allowance	11 059	–	8 957	6 761	7 449	(688)	-9.2%	6 955
Sub Total - Other Municipal Staff	18 488 055	20 844 382	20 764 300	16 361 413	16 659 080	(297 667)	-1.8%	20 770 046
% increase		12.7%	12.3%					12.3%
Total Parent Municipality	18 715 426	21 086 819	21 007 086	16 562 247	16 861 312	(299 065)	-1.8%	21 012 832

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(1 966)	-1.4%	Immaterial variance.	-
Pension and UIF Contributions	(232)	-7.8%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(13)	-6.3%	Immaterial variance.	-
Cellphone Allowance	(20)	-0.2%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	(504)	-5.4%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	1 198	3.8%	Immaterial variance.	-
Pension and UIF Contributions	1	0.0%	Immaterial variance.	-
Medical Aid Contributions	(0)	0.0%	Immaterial variance.	-
Performance Bonus	-	-	-	-
Motor Vehicle Allowance	111	39.1%	The variance is due to a misalignment of the budget as a result of the structuring of TCOE by an Executive Director.	The periodic budget provisions to be reviewed and adjusted in line with actual trends.
Cellphone Allowance	25	4.7%	Immaterial variance.	-
Other benefits and allowances	2	2.7%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Other Municipal Staff				
Basic Salaries and Wages	(94 007)	-0.8%	The variance is mainly due to: 1. The turnaround time in filling vacancies. 2. The internal filling of vacancies.	The City had 3590 vacancies as at 30 April 2026; 8135 positions were filled (2792 internal, 1250 external, 1106 rehire & 2987 EPWP) with 1920 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required.
Pension and UIF Contributions	(104 188)	-5.7%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Medical Aid Contributions	(18 247)	-1.7%	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	(18 758)	-2.0%	The variance is mainly on: 1. Energy, due to the implementation of overtime restrictions and coupled with the absence of load-shedding, there has been a reduction in theft and vandalism of electrical infrastructure, resulting in decreased overtime. 2. Finance, due to less than planned structured overtime worked for the period under review.	No remedial actions required.
Motor Vehicle Allowance	(7 769)	-3.2%	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	(2 536)	-5.7%	Immaterial variance.	-
Housing Allowances	(121)	-0.2%	Immaterial variance.	-
Other benefits and allowances	1 589	0.4%	Immaterial variance.	-
Payments in lieu of leave	(27 564)	-26.7%	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	(30 092)	-24.7%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurately on a monthly basis .	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	4 713	1.4%	Immaterial variance.	-
Acting and post related allowance	(688)	-9.2%	Immaterial variance.	-

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May 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	1 183 109	1 070 126	1 028 419	1 087 960	1 113 030	1 157 856	1 099 864	985 670	13 798 856	14 818 887	15 804 826
Service charges - Electricity revenue	2 270 111	2 187 572	2 256 589	2 054 841	1 687 788	2 156 579	1 833 403	1 783 714	2 094 980	1 754 655	1 756 568	1 604 250	23 441 050	24 084 867	24 870 755
Service charges - Water revenue	395 868	389 722	405 466	464 839	442 682	522 221	510 865	539 918	611 221	449 393	479 852	140 979	5 353 026	5 788 937	6 982 510
Service charges - Waste Water Management	205 753	222 999	222 248	263 212	241 325	288 563	271 685	289 115	318 264	235 665	228 120	(45 889)	2 741 061	3 023 719	3 656 047
Service charges - Waste Mangement	66 423	110 972	107 477	178 500	156 238	114 791	169 497	155 900	192 667	99 203	195 043	673 231	2 219 943	2 605 253	2 805 557
Rental of facilities and equipment	45 661	41 233	34 349	52 198	27 808	34 774	33 138	36 395	35 505	36 954	29 535	(61 684)	345 865	388 569	466 088
Interest earned - external investments	131 749	118 711	123 034	147 579	150 124	144 896	120 269	121 946	102 711	129 239	78 926	(60 031)	1 309 154	648 785	789 055
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 073	25 683	26 510	29 822	27 880	33 207	29 084	29 105	30 441	27 363	30 228	90 903	405 299	392 592	416 560
Licences and permits	11 533	47 371	40 325	27 303	35 323	37 869	24 529	36 522	36 499	31 228	4 107	(284 700)	47 909	52 779	55 101
Agency services	-	-	-	-	-	-	-	-	-	-	24 627	278 247	302 874	310 022	337 339
Transfers and Subsidies - Operational	2 278 593	433 475	39 671	416 558	485 180	1 706 214	73 160	160 886	1 690 249	21 309	27 802	4 498	7 337 594	7 404 716	7 561 017
Other revenue	115 216	1 212 869	802 784	331 029	279 782	1 409 639	313 733	184 090	1 116 569	256 825	90 198	(2 137 545)	3 975 188	4 226 475	4 424 234
Cash Receipts by Source	6 717 646	6 111 593	5 301 561	5 302 945	4 717 239	7 518 879	4 407 781	4 425 551	7 342 137	4 199 690	4 044 869	1 187 931	61 277 821	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	-	248 716	803 078	-	352 162	1 551 447	42 566	55 535	193 900	4 344 729	4 193 542	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	-	-	-	-	-	-	-	-	-	-	-	84 226	84 226	60 884	110 999
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	2 800 000	-	-	-	-	-	-	-	-	748 320	1 451 680	5 000 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	25 709	25 709	23 033	23 535
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	64	64	(25)	3
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(246 968)	(246 968)	(160 080)	(171 546)
Total Cash Receipts by Source	7 440 483	9 230 544	5 357 096	5 302 945	4 965 954	8 321 957	4 407 781	4 777 714	8 893 584	4 242 256	4 848 724	2 696 542	70 485 580	72 862 957	75 988 268

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May 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	2 486 708	1 626 117	1 651 196	1 646 987	1 626 974	1 788 678	1 658 001	1 513 392	20 338 555	22 105 265	23 666 256
Remuneration of councillors	14 783	14 719	14 691	14 767	14 748	14 657	14 736	14 949	14 669	20 458	16 465	28 734	198 376	207 615	217 996
Interest	12 713	–	13 851	104 465	66 562	258 642	10 170	2	11 354	98 810	60 012	369 479	1 006 061	1 253 076	1 682 659
Bulk purchases - Electricity	1 963 509	1 952 022	2 051 079	1 448 613	1 315 097	1 366 681	1 189 899	1 191 957	1 432 992	1 270 547	1 222 775	1 349 915	17 755 086	18 363 846	19 062 355
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	188 483	2 025 779	2 214 262	2 524 268	2 830 402
Contracted services	–	–	–	–	–	–	–	–	–	–	809 165	10 373 582	11 182 747	11 020 646	11 093 184
Transfers and subsidies - other municipalities	1 106	–	–	–	–	600	–	–	165	–	32 377	377 106	411 354	353 947	345 847
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	2 355 778	1 328 660	1 101 580	2 246 237	1 782 716	1 635 223	1 323 943	1 468 176	1 262 882	1 454 804	279 507	(12 262 042)	3 977 463	4 399 758	4 510 681
Cash Payments by Type	5 939 468	4 864 301	4 766 467	5 408 839	5 665 829	4 901 921	4 189 944	4 322 072	4 349 037	4 633 296	4 266 786	3 775 944	57 083 904	60 228 422	63 409 379
Other Cash Flows/Payments by Type															
Capital assets	998 055	509 172	738 595	917 261	904 303	1 227 045	299 901	693 936	1 028 074	929 128	1 120 826	4 109 266	13 475 562	13 788 881	13 613 667
Repayment of borrowing	50 000	–	79 481	70 533	139 699	200 744	50 000	–	79 481	70 533	139 699	224 077	1 104 247	1 244 359	1 452 860
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	6 987 523	5 373 472	5 584 542	6 396 634	6 709 831	6 329 710	4 539 845	5 016 008	5 456 591	5 632 957	5 527 311	8 109 287	71 663 712	75 261 662	78 475 906
NET INCREASE/(DECREASE) IN CASH HELD	452 961	3 857 072	(227 446)	(1 093 689)	(1 743 877)	1 992 247	(132 064)	(238 294)	3 436 992	(1 390 702)	(678 587)	(5 412 745)	(1 178 132)	(2 398 704)	(2 487 638)
Cash/cash equivalents at the month/year beginning:	10 576 530	11 029 491	14 886 563	14 659 117	13 565 428	11 821 550	13 813 797	13 681 733	13 443 439	16 880 432	15 489 730	14 811 143	10 576 530	9 398 398	6 999 694
Cash/cash equivalents at the month/year end:	11 029 491	14 886 563	14 659 117	13 565 428	11 821 550	13 813 797	13 681 733	13 443 439	16 880 432	15 489 730	14 811 143	9 398 398	9 398 398	6 999 694	4 512 056

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						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	216 084	347 387	230 329	264 166	230 329	(33 838)	-14.7%	2.1%
August	513 268	794 731	686 576	916 511	916 905	394	0.0%	7.1%
September	651 018	1 029 792	887 201	1 802 787	1 804 106	1 319	0.1%	14.0%
October	877 846	1 001 066	1 008 375	2 829 204	2 812 481	(16 723)	-0.6%	22.0%
November	900 341	1 113 595	1 020 693	3 816 054	3 833 174	17 120	0.4%	29.7%
December	1 048 353	993 193	1 159 208	5 061 782	4 992 382	(69 400)	-1.4%	39.4%
January	344 250	733 740	595 590	5 445 693	5 587 972	142 279	2.5%	42.3%
February	650 898	1 261 209	1 095 612	6 276 236	6 683 584	407 349	6.1%	48.8%
March	701 720	1 308 356	1 643 854	7 466 527	8 327 439	860 912	10.3%	58.0%
April	740 072	1 210 326	1 461 914	8 391 032	9 789 353	1 398 321	14.3%	65.2%
May	887 776	1 315 570	1 909 936		11 699 289	–		
June	1 819 764	1 753 674	1 776 273		13 475 562	–		
Total Capital expenditure	9 351 390	12 862 639	13 475 562					

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

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	2 586 307	4 521 025	4 436 505	2 482 805	3 183 150	(700 345)	-22.0%	3 748 315
Roads Infrastructure	1 265 887	2 562 889	2 354 715	1 321 816	1 748 291	(426 475)	-24.4%	1 869 496
Roads	1 257 084	2 559 939	2 350 658	1 318 989	1 745 588	(426 599)	-24.4%	1 865 440
Road Structures	1 304	950	1 426	196	726	(530)	-73.0%	1 426
Road Furniture	7 499	2 000	2 631	2 631	1 977	654	33.1%	2 631
Storm water Infrastructure	173 070	212 633	212 131	153 219	168 872	(15 652)	-9.3%	208 920
Drainage Collection	173 070	212 633	212 131	153 219	168 872	(15 652)	-9.3%	208 920
Electrical Infrastructure	256 267	308 060	352 420	233 240	299 392	(66 152)	-22.1%	325 147
HV Substations	178 197	232 590	276 950	164 958	230 341	(65 383)	-28.4%	251 837
LV Networks	78 071	75 470	75 470	68 282	69 051	(769)	-1.1%	73 311
Water Supply Infrastructure	621 520	913 955	1 021 011	467 946	601 724	(133 778)	-22.2%	857 354
Reservoirs	159 001	199 893	229 208	150 988	158 037	(7 049)	-4.5%	229 658
Pump Stations	24 457	31 991	27 765	19 209	21 259	(2 050)	-9.6%	28 815
Water Treatment Works	174 431	137 840	161 179	100 790	94 268	6 521	6.9%	161 179
Bulk Mains	82 451	72 610	155 617	55 324	49 429	5 895	11.9%	81 050
Distribution	181 180	471 620	447 241	141 634	278 730	(137 096)	-49.2%	356 652
Sanitation Infrastructure	196 689	496 515	478 053	296 158	351 169	(55 011)	-15.7%	469 226
Reticulation	133 683	304 185	289 966	173 823	206 004	(32 180)	-15.6%	281 939
Waste Water Treatment Works	63 005	192 330	188 087	122 335	145 166	(22 831)	-15.7%	187 287
Solid Waste Infrastructure	71 878	20 873	10 515	4 922	6 856	(1 934)	-28.2%	10 511
Landfill Sites	71 878	20 873	10 515	4 922	6 856	(1 934)	-28.2%	10 511
Information and Communication Infrastructure	996	6 100	7 660	5 505	6 847	(1 342)	-19.6%	7 660
Data Centres	505	6 100	7 660	5 505	6 847	(1 342)	-19.6%	7 660
Core Layers	491	-	-	-	-	-	-	-
Community Assets	170 251	202 571	306 373	177 749	204 425	(26 676)	-13.0%	289 175
Community Facilities	170 201	201 921	304 454	177 412	203 935	(26 522)	-13.0%	287 261
Halls	-	1 020	2 695	1 381	1 740	(359)	-20.6%	2 684
Centres	-	1 246	-	-	-	-	-	-
Clinics/Care Centres	4 170	4 400	1 259	1 155	1 259	(104)	-8.2%	1 259
Fire/Ambulance Stations	4 026	4 000	3 226	1 464	1 652	(189)	-11.4%	3 226
Libraries	12 473	13 936	14 244	13 496	13 802	(306)	-2.2%	14 244
Public Open Space	1 930	-	227	38	227	(189)	-83.2%	227
Nature Reserves	616	-	-	(5 999)	-	(5 999)	-100.0%	-
Public Ablution Facilities	836	2 800	2 800	2 800	2 800	-	-	2 800
Markets	41 266	45 047	52 853	18 175	31 950	(13 775)	-43.1%	52 782
Taxi Ranks/Bus Terminals	104 884	129 472	227 150	144 902	150 504	(5 602)	-3.7%	210 040
Sport and Recreation Facilities	49	650	1 920	337	490	(153)	-31.3%	1 914
Outdoor Facilities	49	650	1 920	337	490	(153)	-31.3%	1 914
Other assets	190 472	51 849	97 929	58 953	63 133	(4 180)	-6.6%	103 615
Operational Buildings	190 472	51 849	97 929	58 953	63 133	(4 180)	-6.6%	103 615
Municipal Offices	208 045	32 284	48 592	27 393	27 287	106	0.4%	48 483
Workshops	(17 573)	16 565	46 564	30 278	34 903	(4 625)	-13.3%	52 358
Laboratories	-	3 000	2 774	1 282	943	339	36.0%	2 774
Intangible Assets	90 693	88 561	80 611	44 750	56 840	(12 090)	-21.3%	76 291
Licences and Rights	90 693	88 561	80 611	44 750	56 840	(12 090)	-21.3%	76 291
Water Rights	47	150	150	-	100	(100)	-100.0%	150
Computer Software and Applications	90 646	88 411	80 461	44 750	56 740	(11 990)	-21.1%	76 141
Computer Equipment	107 029	154 770	237 752	186 735	159 281	27 454	17.2%	234 489
Computer Equipment	107 029	154 770	237 752	186 735	159 281	27 454	17.2%	234 489
Furniture and Office Equipment	48 805	14 257	30 713	17 765	25 542	(7 777)	-30.4%	30 655
Furniture and Office Equipment	48 805	14 257	30 713	17 765	25 542	(7 777)	-30.4%	30 655
Machinery and Equipment	141 262	109 851	188 343	133 108	127 283	5 825	4.6%	189 616
Machinery and Equipment	141 262	109 851	188 343	133 108	127 283	5 825	4.6%	189 616
Transport Assets	228 543	251 068	360 238	263 274	292 386	(29 112)	-10.0%	359 970
Transport Assets	228 543	251 068	360 238	263 274	292 386	(29 112)	-10.0%	359 970
Land	47 171	116 834	220 363	200 078	155 527	44 551	28.6%	220 213
Land	47 171	116 834	220 363	200 078	155 527	44 551	28.6%	220 213
Total Capital Expenditure on new assets	3 610 532	5 510 786	5 958 828	3 565 217	4 267 567	(702 349)	-16.5%	5 252 340

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

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1 944 267	2 603 284	2 474 726	1 633 906	1 776 615	(142 708)	-8.0%	2 425 129
Roads Infrastructure	161 300	288 850	238 123	144 199	164 502	(20 303)	-12.3%	230 293
Roads	146 887	262 965	210 609	116 685	136 988	(20 303)	-14.8%	202 779
Road Structures	14 413	25 885	27 514	27 514	27 514	(0)	0.0%	27 514
Storm water Infrastructure	4 472	11 102	11 113	3 318	6 388	(3 070)	-48.1%	7 413
Drainage Collection	4 472	11 102	11 113	3 318	6 388	(3 070)	-48.1%	7 413
Electrical Infrastructure	474 797	461 255	477 183	398 649	423 433	(24 783)	-5.9%	454 677
HV Substations	124 604	50 854	61 725	53 588	59 269	(5 682)	-9.6%	57 462
MV Substations	18 549	45 000	23 200	17 386	19 907	(2 521)	-12.7%	20 579
MV Networks	204 055	222 201	247 365	215 128	227 079	(11 951)	-5.3%	233 740
LV Networks	127 590	143 200	144 894	112 547	117 177	(4 630)	-4.0%	142 896
Water Supply Infrastructure	347 363	520 200	469 755	267 579	307 236	(39 657)	-12.9%	469 755
Water Treatment Works	7 326	200 000	133 126	81 327	84 169	(2 842)	-3.4%	133 126
Bulk Mains	87 664	-	-	-	-	-	-	-
Distribution	252 373	320 200	336 629	186 252	223 067	(36 815)	-16.5%	336 629
Sanitation Infrastructure	920 194	1 278 692	1 194 944	763 524	830 551	(67 027)	-8.1%	1 179 383
Pump Station	89 717	107 663	79 014	49 982	54 785	(4 803)	-8.8%	73 447
Reticulation	631 769	691 459	739 619	463 461	504 213	(40 752)	-8.1%	735 492
Waste Water Treatment Works	190 054	319 817	271 429	183 752	186 810	(3 058)	-1.6%	265 562
Outfall Sewers	8 655	159 753	104 881	66 329	84 743	(18 414)	-21.7%	104 881
Solid Waste Infrastructure	616	1 266	1 208	881	1 088	(207)	-19.0%	1 208
Landfill Sites	616	1 266	1 208	881	1 088	(207)	-19.0%	1 208
Information and Communication Infrastructure	35 524	41 920	81 800	55 755	43 416	12 339	28.4%	81 800
Data Centres	35 524	41 740	81 800	55 755	43 416	12 339	28.4%	81 800
Core Layers	-	180	-	-	-	-	-	-
Community Assets	67 468	143 018	135 453	91 790	107 188	(15 398)	-14.4%	126 598
Community Facilities	49 604	91 468	84 234	55 589	67 508	(11 919)	-17.7%	75 379
Halls	1 068	-	-	-	-	-	-	-
Museums	926	1 800	1 529	876	1 527	(651)	-42.6%	1 529
Libraries	-	2 600	4 882	4 263	4 755	(492)	-10.4%	4 882
Public Open Space	99	100	99	90	83	7	8.6%	99
Nature Reserves	27 016	49 622	26 413	16 823	22 986	(6 162)	-26.8%	20 544
Markets	29 513	34 345	49 394	32 243	36 709	(4 466)	-12.2%	46 408
Taxi Ranks/Bus Terminals	(9 017)	3 000	1 917	1 294	1 449	(154)	-10.7%	1 917
Sport and Recreation Facilities	17 864	51 550	51 219	36 201	39 680	(3 480)	-8.8%	51 219
Indoor Facilities	-	1 550	2 498	779	1 638	(859)	-52.4%	2 498
Outdoor Facilities	17 864	50 000	48 721	35 422	38 042	(2 620)	-6.9%	48 721
Other assets	15 463	20 942	29 588	18 332	19 146	(814)	-4.3%	20 533
Operational Buildings	15 463	20 942	29 588	18 332	19 146	(814)	-4.3%	20 533
Municipal Offices	15 546	19 942	24 455	14 138	14 708	(570)	-3.9%	15 400
Laboratories	(83)	1 000	5 133	4 195	4 438	(244)	-5.5%	5 133

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Intangible Assets	7 549	15 850	13 761	12 573	13 347	(774)	-5.8%	13 723
Licences and Rights	7 549	15 850	13 761	12 573	13 347	(774)	-5.8%	13 723
<i>Computer Software and Applications</i>	7 549	15 850	13 761	12 573	13 347	(774)	-5.8%	13 723
Computer Equipment	142 179	144 132	284 478	137 662	155 587	(17 924)	-11.5%	272 829
Computer Equipment	142 179	144 132	284 478	137 662	155 587	(17 924)	-11.5%	272 829
Furniture and Office Equipment	26 073	103 066	119 812	39 407	56 210	(16 803)	-29.9%	53 674
Furniture and Office Equipment	26 073	103 066	119 812	39 407	56 210	(16 803)	-29.9%	53 674
Machinery and Equipment	70 678	102 473	98 493	65 661	70 501	(4 839)	-6.9%	78 184
Machinery and Equipment	70 678	102 473	98 493	65 661	70 501	(4 839)	-6.9%	78 184
Transport Assets	484 307	610 352	654 128	543 558	579 018	(35 460)	-6.1%	652 887
Transport Assets	484 307	610 352	654 128	543 558	579 018	(35 460)	-6.1%	652 887
Living resources	750	645	-	-	-	-	-	-
Mature	750	645	-	-	-	-	-	-
<i>Policing and Protection</i>	750	645	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	2 758 733	3 743 762	3 810 439	2 542 891	2 777 611	(234 720)	-8.5%	3 643 558

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

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	2 013 479	2 331 742	2 251 318	1 438 007	1 681 138	(243 131)	-14.5%	2 152 543
Roads Infrastructure	153 226	139 888	117 448	84 136	93 276	(9 140)	-9.8%	110 453
Roads	147 749	126 080	103 657	72 090	79 902	(7 812)	-9.8%	96 667
Road Structures	334	-	-	-	-	-	-	-
Road Furniture	5 143	13 808	13 791	12 047	13 374	(1 327)	-9.9%	13 786
Storm water Infrastructure	181 387	138 054	168 048	142 105	132 694	9 411	7.1%	171 742
Drainage Collection	181 387	138 054	168 048	142 105	132 694	9 411	7.1%	171 742
Electrical Infrastructure	195 385	218 174	206 620	150 385	151 260	(876)	-0.6%	203 095
HV Substations	195 385	218 174	206 620	150 385	151 260	(876)	-0.6%	203 095
Water Supply Infrastructure	21 477	23 700	22 891	17 966	20 151	(2 185)	-10.8%	22 866
Reservoirs	5 184	2 500	4 574	4 563	4 574	(11)	-0.2%	4 574
Distribution	16 293	21 200	18 317	13 403	15 577	(2 173)	-14.0%	18 292
Sanitation Infrastructure	1 325 558	1 588 194	1 527 618	894 069	1 122 112	(228 042)	-20.3%	1 435 711
Pump Station	5 582	17 764	16 302	2 833	9 541	(6 708)	-70.3%	9 822
Reticulation	11 569	11 998	18 134	12 813	15 247	(2 434)	-16.0%	16 954
Waste Water Treatment Works	1 308 406	1 558 432	1 493 182	878 423	1 097 323	(218 900)	-19.9%	1 408 934
Solid Waste Infrastructure	28 804	764	13 116	6 759	8 944	(2 185)	-24.4%	13 099
Landfill Sites	28 804	764	13 116	6 759	8 944	(2 185)	-24.4%	13 099
Coastal Infrastructure	102 244	215 416	190 909	139 782	150 381	(10 599)	-7.0%	190 909
Promenades	102 244	215 416	190 909	139 782	150 381	(10 599)	-7.0%	190 909
Information and Communication Infrastructure	5 399	7 551	4 668	2 804	2 320	485	20.9%	4 668
Data Centres	1 395	-	546	272	200	72	35.8%	546
Core Layers	4 004	7 551	4 123	2 533	2 120	413	19.5%	4 123
Community Assets	365 568	461 825	448 821	246 065	341 984	(95 919)	-28.0%	426 448
Community Facilities	224 501	391 335	371 357	203 233	287 986	(84 754)	-29.4%	349 469
Halls	3 681	3 130	7 515	1 452	4 196	(2 744)	-65.4%	7 502
Centres	7 076	14 073	11 864	5 733	10 817	(5 084)	-47.0%	11 863
Clinics/Care Centres	43 569	55 340	44 614	27 118	38 883	(11 765)	-30.3%	44 303
Fire/Ambulance Stations	18 678	12 200	9 500	5 708	6 457	(749)	-11.6%	9 500
Libraries	2 629	14 792	9 742	1 947	5 289	(3 343)	-63.2%	9 742
Cemeteries/Crematoria	19 685	55 700	56 467	30 738	48 963	(18 226)	-37.2%	56 467
Public Open Space	61 815	71 080	83 610	62 039	73 439	(11 400)	-15.5%	83 062
Nature Reserves	6 051	2 234	9 973	2 888	5 458	(2 570)	-47.1%	7 590
Public Ablution Facilities	983	500	4 456	450	2 232	(1 782)	-79.8%	1 323
Markets	20 537	25 945	35 932	9 469	23 145	(13 676)	-59.1%	36 003
Taxi Ranks/Bus Terminals	39 796	136 341	97 683	55 691	69 107	(13 416)	-19.4%	82 114
Sport and Recreation Facilities	141 067	70 490	77 464	42 832	53 998	(11 165)	-20.7%	76 979
Indoor Facilities	37 293	5 080	8 771	8 060	8 307	(248)	-3.0%	8 805
Outdoor Facilities	103 774	65 410	68 693	34 773	45 690	(10 918)	-23.9%	68 174
Heritage assets	374	-	815	280	812	(533)	-65.5%	815
Monuments	374	-	815	280	812	(533)	-65.5%	815
Other assets	564 225	790 390	984 613	585 712	707 317	(121 604)	-17.2%	973 908
Operational Buildings	353 189	461 742	540 319	268 091	354 067	(85 976)	-24.3%	529 613
Municipal Offices	226 426	323 173	427 021	206 035	275 502	(69 468)	-25.2%	406 565
Workshops	79 088	129 069	110 628	59 387	76 307	(16 921)	-22.2%	120 379
Training Centres	47 676	9 500	2 669	2 669	2 257	412	18.3%	2 669
Housing	211 036	328 648	444 295	317 621	353 250	(35 628)	-10.1%	444 295
Social Housing	211 036	328 648	444 295	317 621	353 250	(35 628)	-10.1%	444 295
Intangible Assets	12 790	15 045	11 656	4 869	5 349	(480)	-9.0%	11 656
Licences and Rights	12 790	15 045	11 656	4 869	5 349	(480)	-9.0%	11 656
Computer Software and Applications	12 790	15 045	11 656	4 869	5 349	(480)	-9.0%	11 656
Computer Equipment	14 477	-	-	-	-	-	-	-
Computer Equipment	14 477	-	-	-	-	-	-	-
Machinery and Equipment	11 211	9 089	8 685	7 991	7 575	416	5.5%	8 684
Machinery and Equipment	11 211	9 089	8 685	7 991	7 575	416	5.5%	8 684
Transport Assets	-	-	387	-	-	-	-	387
Transport Assets	-	-	387	-	-	-	-	387
Total Capital Expenditure on upgrading of existing assets	2 982 124	3 608 091	3 706 295	2 282 924	2 744 175	(461 251)	-16.8%	3 574 441

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

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2 820 646	3 832 149	3 669 535	2 230 044	2 356 250	126 206	5.4%	3 669 535
Roads Infrastructure	874 451	929 994	918 986	679 665	643 193	(36 472)	-5.7%	918 986
Roads	874 451	897 346	864 141	679 665	643 193	(36 472)	-5.7%	864 141
Road Furniture	–	32 648	54 845	–	–	–	–	54 845
Storm water Infrastructure	–	252 056	259 454	–	–	–	–	259 454
Drainage Collection	–	252 056	259 454	–	–	–	–	259 454
Electrical Infrastructure	820 575	1 001 093	965 686	682 029	738 254	56 225	7.6%	965 686
Power Plants	33 841	48 885	48 444	35 770	39 438	3 667	9.3%	48 444
HV Substations	54 336	100 658	94 002	47 286	39 692	(7 594)	-19.1%	94 002
MV Substations	527 648	607 834	597 802	432 646	479 943	47 297	9.9%	597 802
LV Networks	204 750	243 715	225 438	166 326	179 181	12 855	7.2%	225 438
Water Supply Infrastructure	444 645	778 239	689 178	361 293	400 406	39 113	9.8%	689 178
Boreholes	13 600	–	–	4 522	29 604	25 082	84.7%	–
Reservoirs	61 603	119 511	85 927	59 492	57 728	(1 764)	-3.1%	85 927
Pump Stations	81 329	50 383	46 714	80 200	76 022	(4 177)	-5.5%	46 714
Water Treatment Works	62 410	45 647	58 692	63 782	57 369	(6 412)	-11.2%	58 692
Bulk Mains	35 676	1 662	297	65 273	42 832	(22 441)	-52.4%	297
Distribution	190 027	561 037	497 548	88 024	136 851	48 826	35.7%	497 548
Sanitation Infrastructure	676 620	854 396	811 112	502 502	569 977	67 475	11.8%	811 112
Pump Station	–	15 928	22 618	–	–	–	–	22 618
Reticulation	486 631	607 822	591 015	358 204	403 030	44 826	11.1%	591 015
Waste Water Treatment Works	179 660	219 334	188 290	138 352	158 430	20 078	12.7%	188 290
Outfall Sewers	10 329	11 312	9 188	5 947	8 517	2 571	30.2%	9 188
Solid Waste Infrastructure	4 355	11 660	14 846	4 555	4 420	(135)	-3.0%	14 846
Landfill Sites	4 355	9 869	9 070	4 555	4 420	(135)	-3.0%	9 070
Waste Processing Facilities	–	1 790	5 777	–	–	–	–	5 777
Coastal Infrastructure	–	4 711	10 264	–	–	–	–	10 264
Promenades	–	4 711	10 264	–	–	–	–	10 264
Community Assets	780 084	703 765	709 391	670 298	624 725	(45 572)	-7.3%	709 391
Community Facilities	105 934	572 147	557 567	88 287	91 453	3 166	3.5%	557 567
Halls	53 496	12 438	13 421	48 634	40 124	(8 509)	-21.2%	13 421
Centres	660	4 753	6 132	18	345	326	94.7%	6 132
Clinics/Care Centres	4 070	8 368	11 907	4 235	4 324	89	2.1%	11 907
Fire/Ambulance Stations	1 400	15 346	13 295	960	1 732	772	44.6%	13 295
Testing Stations	–	14 245	13 515	–	–	–	–	13 515
Museums	–	6	6	–	–	–	–	6
Libraries	2 643	908	905	2 965	2 783	(182)	-6.5%	905
Cemeteries/Crematoria	23 975	34 699	36 283	15 698	28 258	12 561	44.4%	36 283
Public Open Space	–	448 595	428 039	–	–	–	–	428 039
Nature Reserves	6 733	5 097	5 378	3 469	4 123	655	15.9%	5 378
Public Ablution Facilities	7 224	18 598	23 149	11 232	8 670	(2 561)	-29.5%	23 149
Markets	5 733	9 094	5 387	1 077	1 093	16	1.5%	5 387
Sport and Recreation Facilities	674 150	131 618	151 824	582 011	533 273	(48 738)	-9.1%	151 824
Indoor Facilities	152	60 375	81 133	238	294	57	19.2%	81 133
Outdoor Facilities	673 998	71 242	70 691	581 773	532 978	(48 795)	-9.2%	70 691
Heritage assets	162	376	293	544	243	(301)	-123.6%	293
Works of Art	162	–	–	544	243	(301)	-123.6%	–
Other Heritage	–	376	293	–	–	–	–	293

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Description	2024/25	Budget Year 2025/26						
	Audited 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	207	197	655	457	69.9%	207
Revenue Generating	347	165	152	195	618	423	68.5%	152
<i>Improved Property</i>	347	165	152	195	618	423	68.5%	152
Non-revenue Generating	–	12	56	2	37	34	93.2%	56
<i>Unimproved Property</i>	–	12	56	2	37	34	93.2%	56
<u>Other assets</u>	211 170	700 013	522 901	135 404	165 865	30 461	18.4%	522 901
Operational Buildings	211 170	613 653	491 940	135 404	165 865	30 461	18.4%	491 940
<i>Municipal Offices</i>	205 148	600 447	478 886	131 321	160 872	29 551	18.4%	478 886
<i>Workshops</i>	–	8 173	7 674	–	–	–	–	7 674
<i>Laboratories</i>	4 878	4 793	5 141	3 423	4 207	784	18.6%	5 141
<i>Training Centres</i>	725	240	240	641	440	(202)	-45.9%	240
<i>Depots</i>	420	–	–	19	346	327	94.5%	–
Housing	–	86 360	30 961	–	–	–	–	30 961
<i>Social Housing</i>	–	86 360	30 961	–	–	–	–	30 961
<u>Computer Equipment</u>	361 832	421 253	476 794	267 881	288 214	20 332	7.1%	476 794
Computer Equipment	361 832	421 253	476 794	267 881	288 214	20 332	7.1%	476 794
<u>Furniture and Office Equipment</u>	1 187 148	268 911	454 389	1 093 011	1 234 440	141 428	11.5%	454 389
Furniture and Office Equipment	1 187 148	268 911	454 389	1 093 011	1 234 440	141 428	11.5%	454 389
<u>Machinery and Equipment</u>	–	412 982	491 996	–	–	–	–	491 996
Machinery and Equipment	–	412 982	491 996	–	–	–	–	491 996
<u>Transport Assets</u>	520 635	502 392	547 453	406 679	453 105	46 426	10.2%	547 453
Transport Assets	520 635	502 392	547 453	406 679	453 105	46 426	10.2%	547 453
Total Repairs and Maintenance Expenditure	5 882 023	6 842 018	6 872 961	4 804 058	5 123 496	319 438	6.2%	6 872 961

Table SC13d Monthly Budget Statement - depreciation by asset class

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 741 273	1 797 262	1 811 451	1 511 519	1 509 543	(1 976)	-0.13%	1 811 451
Roads Infrastructure	523 514	512 785	531 710	444 040	443 092	(948)	-0.21%	531 710
Roads	487 940	480 686	496 910	414 794	414 092	(702)	-0.17%	496 910
Road Structures	13 976	13 721	14 142	11 785	11 785	-	-	14 142
Road Furniture	21 598	18 378	20 658	17 461	17 215	(245)	-1.43%	20 658
Storm water Infrastructure	80 367	83 948	82 090	68 489	68 408	(81)	-0.12%	82 090
Drainage Collection	80 367	83 948	82 090	68 489	68 408	(81)	-0.12%	82 090
Electrical Infrastructure	368 024	387 725	394 472	329 257	328 727	(530)	-0.16%	394 472
Power Plants	7 976	7 739	7 900	6 773	6 583	(189)	-2.87%	7 900
HV Substations	25 070	31 629	28 913	24 094	24 094	-	-	28 913
MV Substations	82 083	81 705	85 748	71 523	71 457	(66)	-0.09%	85 748
MV Networks	139 364	143 974	143 758	119 866	119 798	(67)	-0.06%	143 758
LV Networks	113 531	122 678	128 152	107 002	106 794	(209)	-0.20%	128 152
Water Supply Infrastructure	251 618	273 364	259 551	216 310	216 293	(17)	-0.01%	259 551
Reservoirs	33 848	34 988	34 254	28 545	28 545	-	-	34 254
Pump Stations	10 677	11 438	10 592	8 827	8 827	-	-	10 592
Water Treatment Works	19 095	20 941	20 018	16 681	16 681	-	-	20 018
Bulk Mains	3 395	6 703	5 716	4 764	4 764	-	-	5 716
Distribution	184 603	199 294	188 970	157 493	157 475	(17)	-0.01%	188 970
Sanitation Infrastructure	297 240	315 945	311 929	259 975	259 941	(34)	-0.01%	311 929
Pump Station	13 237	19 729	14 452	12 043	12 043	-	-	14 452
Reticulation	115 713	120 875	127 947	106 649	106 623	(27)	-0.03%	127 947
Waste Water Treatment Works	163 385	170 438	164 621	137 192	137 184	(7)	-0.01%	164 621
Outfall Sewers	4 904	4 904	4 908	4 090	4 090	-	-	4 908
Solid Waste Infrastructure	67 581	77 039	78 960	65 854	65 800	(54)	-0.08%	78 960
Landfill Sites	56 167	65 634	67 546	56 342	56 288	(54)	-0.10%	67 546
Waste Processing Facilities	11 414	11 406	11 414	9 512	9 512	-	-	11 414
Coastal Infrastructure	8 442	11 049	9 451	7 876	7 875	(1)	-0.01%	9 451
Promenades	8 442	11 049	9 451	7 876	7 875	(1)	-0.01%	9 451
Information and Communication Infrastructure	144 487	135 406	143 288	119 719	119 407	(312)	-0.26%	143 288
Data Centres	56 544	57 789	61 048	50 892	50 874	(18)	-0.04%	61 048
Core Layers	84 648	74 572	79 194	66 286	65 995	(291)	-0.44%	79 194
Distribution Layers	3 295	3 046	3 046	2 540	2 538	(2)	-0.09%	3 046
Community Assets	347 338	345 787	330 526	276 500	275 438	(1 062)	-0.39%	330 526
Community Facilities	142 224	151 508	139 572	117 240	116 310	(929)	-0.80%	139 572
Halls	4 791	4 971	4 860	4 050	4 050	-	-	4 860
Centres	4 702	5 027	4 702	3 926	3 919	(8)	-0.20%	4 702
Clinics/Care Centres	7 904	9 553	7 917	6 598	6 598	-	-	7 917
Fire/Ambulance Stations	3 222	3 126	3 745	3 109	3 121	12	0.37%	3 745
Testing Stations	1 572	1 508	1 592	1 328	1 327	(1)	-0.08%	1 592
Museums	343	343	343	286	286	-	-	343
Theatres	112	112	112	93	93	-	-	112
Libraries	19 698	19 707	15 879	14 081	13 232	(849)	-6.41%	15 879
Cemeteries/Crematoria	5 370	5 499	5 441	4 534	4 534	-	-	5 441
Public Open Space	15 806	18 453	15 691	13 091	13 076	(15)	-0.11%	15 691
Nature Reserves	850	908	626	521	521	-	-	626
Public Ablution Facilities	3 473	3 450	3 518	2 931	2 931	-	-	3 518
Markets	4 288	5 239	4 421	3 752	3 684	(68)	-1.83%	4 421
Taxi Ranks/Bus Terminals	70 094	73 611	70 725	58 939	58 938	(1)	0.00%	70 725
Sport and Recreation Facilities	205 114	194 278	190 953	159 261	159 128	(133)	-0.08%	190 953
Indoor Facilities	12 899	15 938	13 081	10 902	10 901	(1)	-0.01%	13 081
Outdoor Facilities	192 215	178 341	177 872	148 359	148 227	(132)	-0.09%	177 872

Table continues on next page.

City of Cape Town: FMR - Annexure A (April 2026)

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Investment properties	1 532	25 953	38 253	1 426	31 877	30 451	95.53%	38 253
Revenue Generating	1 609	1 711	1 711	1 426	1 426	-	-	1 711
Improved Property	1 609	1 711	1 711	1 426	1 426	-	-	1 711
Non-revenue Generating	(78)	24 241	36 541	-	30 451	30 451	100.00%	36 541
Unimproved Property	(78)	24 241	36 541	-	30 451	30 451	100.00%	36 541
Other assets	427 764	429 098	443 541	371 199	369 618	(1 581)	-0.43%	443 541
Operational Buildings	312 500	307 777	325 809	273 004	271 507	(1 497)	-0.55%	325 809
Municipal Offices	270 213	262 886	282 612	236 988	235 510	(1 478)	-0.63%	282 612
Workshops	41 022	42 498	41 897	34 933	34 914	(19)	-0.05%	41 897
Laboratories	696	755	731	609	609	-	-	731
Training Centres	521	1 591	521	434	434	-	-	521
Depots	47	47	47	39	39	-	-	47
Housing	115 264	121 321	117 732	98 195	98 110	(84)	-0.09%	117 732
Social Housing	115 264	121 321	117 732	98 195	98 110	(84)	-0.09%	117 732
Biological or Cultivated Assets	-	337	285	-	238	238	100.00%	285
Biological or Cultivated Assets	-	337	285	-	238	238	100.00%	285
Intangible Assets	170 453	170 722	163 524	136 176	136 270	95	0.07%	163 524
Licences and Rights	170 453	170 722	163 524	136 176	136 270	95	0.07%	163 524
Water Rights	-	32	-	-	-	-	-	-
Computer Software and Applications	170 081	170 690	163 524	136 176	136 270	95	0.07%	163 524
Unspecified	372	-	-	-	-	-	-	-
Computer Equipment	252 319	270 104	288 612	219 394	240 510	21 116	8.78%	288 612
Computer Equipment	252 319	270 104	288 612	219 394	240 510	21 116	8.78%	288 612
Furniture and Office Equipment	76 947	83 208	94 132	73 789	78 443	4 654	5.93%	94 132
Furniture and Office Equipment	76 947	83 208	94 132	73 789	78 443	4 654	5.93%	94 132
Machinery and Equipment	201 669	222 600	211 487	168 579	176 239	7 660	4.35%	211 487
Machinery and Equipment	201 669	222 600	211 487	168 579	176 239	7 660	4.35%	211 487
Transport Assets	557 861	629 093	614 309	498 035	511 924	13 889	2.71%	614 309
Transport Assets	557 861	629 093	614 309	498 035	511 924	13 889	2.71%	614 309
Land	10 900	-	-	-	-	-	-	-
Land	10 900	-	-	-	-	-	-	-
Living resources	148	-	-	206	-	(206)	-100.00%	-
Mature	148	-	-	206	-	(206)	-100.00%	-
Policing and Protection	148	-	-	206	-	(206)	-100.00%	-
Total Depreciation	3 788 203	3 974 164	3 996 121	3 256 824	3 330 101	73 277	2.20%	3 996 121

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES

Consolidated Table C1 Monthly Budget Statement Summary

Description	2024/25	Budget Year 2025/26						
	Audited 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	13 911 508	11 547 131	11 566 947	(19 815)	-0.2%	13 899 226
Service charges	31 716 101	34 006 616	34 052 656	29 048 020	28 519 721	528 299	1.9%	34 390 713
Investment revenue	1 581 682	778 395	1 331 698	1 319 356	1 190 565	128 790	10.8%	1 330 724
Transfers and subsidies - Operational	6 957 770	7 329 561	7 337 594	6 637 298	6 687 442	(50 143)	-0.7%	7 324 251
Other own revenue	14 335 752	15 285 347	15 196 908	13 350 155	12 488 827	861 328	6.9%	15 833 003
Total Revenue (excluding capital transfers and contributions)	67 377 682	71 161 512	71 830 365	61 901 960	60 453 502	1 448 458	2.4%	72 777 917
Employee costs	18 639 556	21 003 489	20 926 954	16 498 372	16 795 345	(296 973)	-1.8%	20 494 188
Remuneration of Councillors	185 833	197 729	198 376	161 755	164 490	(2 735)	-1.7%	199 894
Depreciation and amortisation	3 735 866	4 025 354	4 032 488	3 309 832	3 332 593	(22 761)	-0.7%	4 019 013
Interest	847 514	1 428 206	1 067 028	805 462	856 038	(50 577)	-5.9%	962 256
Inventory consumed and bulk purchases	23 478 697	25 725 440	25 612 192	19 225 039	19 146 928	78 111	0.4%	25 545 984
Transfers and subsidies	354 016	346 993	355 341	308 735	234 227	74 508	31.8%	313 222
Other expenditure	17 115 537	18 936 013	19 143 524	13 868 275	14 381 562	(513 288)	-3.6%	18 930 080
Total Expenditure	64 357 020	71 663 224	71 335 905	54 177 469	54 911 184	(733 714)	-1.3%	70 464 635
Surplus/(Deficit)	3 020 662	(501 712)	494 460	7 724 491	5 542 318	2 182 173	39.4%	2 313 282
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	2 753 039	3 361 534	(608 495)	-18.1%	4 332 515
Transfers and subsidies - capital (in-kind)	898	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	5 634 082	3 353 477	4 839 189	10 477 530	8 903 853	1 573 677	17.7%	6 645 796
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	5 634 082	3 353 477	4 839 189	10 477 530	8 903 853	1 573 677	17.7%	6 645 796
<u>Capital expenditure & funds sources</u>								
Capital expenditure	9 398 351	12 937 678	13 558 630	8 435 008	9 855 993	(1 420 986)	-14.4%	12 553 407
Capital transfers recognised	2 541 359	3 855 190	4 344 729	2 752 823	3 275 259	(522 436)	-16.0%	3 825 258
Borrowing	5 854 382	5 000 000	5 000 000	2 770 544	3 361 276	(590 733)	-17.6%	4 720 098
Internally generated funds	1 002 610	4 082 488	4 213 902	2 911 641	3 219 458	(307 817)	-9.6%	4 008 052
Total sources of capital funds	9 398 351	12 937 678	13 558 630	8 435 008	9 855 993	(1 420 986)	-14.4%	12 553 407
<u>Financial position</u>								
Total current assets	23 501 586	25 925 854	24 090 832	23 981 458				24 090 832
Total non current assets	76 367 850	85 718 784	86 216 522	86 682 719				86 216 522
Total current liabilities	13 323 611	16 649 610	14 859 044	11 266 239				14 859 044
Total non current liabilities	13 139 535	20 716 422	17 162 774	15 426 146				17 162 774
Community wealth/Equity	73 406 290	74 278 606	78 285 536	83 971 792				78 285 536
<u>Cash flows</u>								
Net cash from (used) operating	10 444 691	6 885 804	8 649 132	11 191 248	8 427 520	(2 763 728)	-32.8%	8 649 132
Net cash from (used) investing	(7 783 978)	(13 020 575)	(13 721 308)	(8 289 445)	(8 648 743)	(359 298)	4.2%	(13 721 308)
Net cash from (used) financing	751 986	3 885 252	3 935 126	2 117 433	2 788 108	670 674	24.1%	3 935 126
Cash/cash equivalents at the month/year end	10 857 789	6 599 092	9 659 930	15 816 217	13 363 865	(2 452 352)	-18.4%	9 659 930

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

Description	2024/25	Budget Year 2025/26						
	Audited 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	21 733 283	19 061 246	18 840 290	220 956	1.2%	21 743 519
Executive and council	1 551	393	393	371	327	44	13.5%	487
Finance and administration	21 098 325	20 899 114	21 732 887	19 060 874	18 839 959	220 915	1.2%	21 743 028
Internal audit	(5)	4	4	0	3	(3)	-91.2%	4
Community and public safety	4 769 545	4 772 581	4 843 629	4 338 962	4 017 482	321 480	8.0%	5 200 486
Community and social services	116 238	142 377	143 286	119 037	123 851	(4 814)	-3.9%	150 712
Sport and recreation	120 307	102 068	99 696	100 110	91 194	8 916	9.8%	(16 342)
Public safety	2 492 605	2 344 266	2 366 753	2 366 246	1 900 249	465 998	24.5%	2 829 706
Housing	1 636 011	1 732 928	1 781 787	1 434 761	1 541 611	(106 850)	-6.9%	1 781 740
Health	404 383	450 941	452 107	318 807	360 577	(41 770)	-11.6%	454 670
Economic and environmental services	3 068 851	4 279 566	4 251 147	2 920 368	3 155 197	(234 829)	-7.4%	4 359 121
Planning and development	682 164	740 131	745 709	666 609	614 191	52 417	8.5%	810 462
Road transport	2 326 957	3 479 674	3 444 876	2 212 372	2 504 932	(292 561)	-11.7%	3 498 728
Environmental protection	59 731	59 761	60 561	41 387	36 073	5 315	14.7%	49 931
Trading services	40 557 166	44 602 463	44 877 145	37 967 645	37 424 971	542 673	1.5%	45 221 243
Energy sources	23 082 321	24 274 550	24 427 834	20 870 904	20 518 564	352 340	1.7%	24 769 355
Water management	11 455 302	12 577 501	12 967 973	10 586 390	10 428 147	158 243	1.5%	12 967 973
Waste water management	3 896 855	4 438 859	4 448 351	3 902 319	3 857 026	45 294	1.2%	4 448 351
Waste management	2 122 688	3 311 553	3 032 987	2 608 031	2 621 235	(13 204)	-0.5%	3 035 565
Other	495 669	462 581	469 889	366 779	377 097	(10 317)	-2.7%	469 397
Total Revenue - Functional	69 991 102	75 016 701	76 175 093	64 654 999	63 815 036	839 963	1.3%	76 993 767
Expenditure - Functional								
Governance and administration	10 456 766	3 255 812	3 450 388	3 629 322	2 280 532	1 348 790	59.1%	2 876 993
Executive and council	574 706	133 192	230 171	98 005	172 890	(74 885)	-43.3%	130 094
Finance and administration	9 817 458	3 119 756	3 216 310	3 531 337	2 104 631	1 426 706	67.8%	2 740 147
Internal audit	64 602	2 864	3 907	(20)	3 011	(3 032)	-100.7%	6 752
Community and public safety	11 179 131	15 605 681	15 398 942	11 684 220	12 367 170	(682 950)	-5.5%	14 647 108
Community and social services	1 180 490	1 853 305	1 862 037	1 455 232	1 483 443	(28 211)	-1.9%	1 845 893
Sport and recreation	1 786 628	2 496 139	2 524 638	2 062 845	2 066 367	(3 522)	-0.2%	2 431 963
Public safety	4 715 741	6 736 213	6 499 659	4 624 316	5 144 329	(520 013)	-10.1%	5 835 574
Housing	1 910 760	2 609 915	2 649 496	2 068 053	2 153 081	(85 028)	-3.9%	2 678 916
Health	1 585 513	1 910 108	1 863 113	1 473 774	1 519 950	(46 177)	-3.0%	1 854 762
Economic and environmental services	6 847 287	8 166 494	8 459 323	6 532 091	6 428 996	103 096	1.6%	8 674 148
Planning and development	1 772 352	2 246 064	2 217 017	1 666 074	1 710 125	(44 051)	-2.6%	2 108 678
Road transport	4 718 761	5 379 680	5 636 529	4 427 436	4 250 991	176 445	4.2%	6 006 018
Environmental protection	356 174	540 749	605 777	438 581	467 880	(29 298)	-6.3%	559 451
Trading services	35 486 962	44 031 217	43 432 938	31 872 945	33 371 184	(1 498 239)	-4.5%	43 571 088
Energy sources	21 460 920	23 953 367	23 681 678	17 741 112	17 951 013	(209 901)	-1.2%	23 650 024
Water management	9 185 148	10 863 512	10 834 543	8 248 604	8 405 954	(157 350)	-1.9%	10 894 031
Waste water management	3 924 979	6 054 187	5 899 276	4 046 619	4 652 454	(605 835)	-13.0%	6 019 547
Waste management	915 915	3 160 152	3 017 442	1 836 610	2 361 763	(525 153)	-22.2%	3 007 486
Other	478 120	624 048	622 522	473 536	482 801	(9 264)	-1.9%	578 634
Total Expenditure - Functional	64 448 266	71 683 252	71 364 112	54 192 115	54 930 682	(738 568)	-1.3%	70 347 970
Surplus/ (Deficit) for the year	5 542 836	3 333 449	4 810 981	10 462 885	8 884 354	1 578 531	17.8%	6 645 796

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

Vote Description	2024/25	Budget Year 2025/26						
	Audited 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	954 625	988 503	991 345	783 639	828 213	(44 574)	-5.4%	996 977
Vote 2 - Corporate Services	110 467	99 480	100 355	92 968	79 336	13 632	17.2%	106 232
Vote 3 - Economic Growth	543 626	367 264	376 088	363 797	269 383	94 415	35.0%	376 112
Vote 4 - Energy	22 872 402	24 032 288	24 185 572	20 628 579	20 276 272	352 307	1.7%	24 527 096
Vote 5 - Finance	19 992 960	20 062 183	20 865 787	18 324 183	18 235 705	88 478	0.5%	20 865 787
Vote 6 - Future Planning & Resilience	83 533	65 915	74 880	53 759	52 229	1 531	2.9%	74 880
Vote 7 - Human Settlements	1 654 231	1 771 568	1 813 865	1 456 032	1 551 411	(95 379)	-6.1%	1 813 865
Vote 8 - Office of the City Manager	1 246	957	4 367	2 408	3 377	(969)	-28.7%	4 562
Vote 9 - Safety & Security	2 540 700	2 396 509	2 420 241	2 411 843	1 947 007	464 836	23.9%	2 886 999
Vote 10 - Spatial Planning & Environment	718 635	749 446	743 002	672 020	611 636	60 384	9.9%	730 894
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 527 866	2 278 295	2 563 131	(284 836)	-11.1%	3 651 016
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 051 749	2 623 941	2 629 951	(6 010)	-0.2%	3 056 034
Vote 13 - Water & Sanitation	15 363 604	17 066 506	17 434 704	14 508 816	14 295 497	213 319	1.5%	17 434 704
Vote 14 - Cape Town International Convention Centre	498 857	461 194	468 608	366 199	376 046	(9 847)	-2.6%	468 608
Vote 15 - Cape Town Stadium	100 681	120 165	116 665	75 186	95 844	(20 658)	-21.6%	116 665
Total Revenue by Vote	69 991 102	75 016 701	76 175 093	64 641 666	63 815 036	826 630	1.3%	77 110 431
Expenditure by Vote								
Vote 1 - Community Services & Health	4 472 308	4 917 247	4 885 956	3 768 097	3 854 433	(86 336)	-2.2%	4 788 237
Vote 2 - Corporate Services	3 864 363	4 123 703	4 139 794	3 253 175	3 224 584	28 591	0.9%	4 139 794
Vote 3 - Economic Growth	672 720	760 365	791 514	600 588	627 095	(26 507)	-4.2%	791 514
Vote 4 - Energy	19 624 989	21 744 942	21 486 891	16 001 279	16 151 010	(149 731)	-0.9%	21 423 881
Vote 5 - Finance	3 765 999	4 356 280	4 205 355	3 243 972	3 334 937	(90 964)	-2.7%	4 205 355
Vote 6 - Future Planning & Resilience	570 006	595 825	624 870	464 606	467 801	(3 195)	-0.7%	624 870
Vote 7 - Human Settlements	1 670 179	1 705 085	1 749 764	1 425 963	1 372 393	53 570	3.9%	1 749 764
Vote 8 - Office of the City Manager	524 964	524 560	552 288	431 808	438 628	(6 820)	-1.6%	552 288
Vote 9 - Safety & Security	5 836 592	6 692 842	6 729 908	5 162 684	5 224 684	(62 000)	-1.2%	6 219 964
Vote 10 - Spatial Planning & Environment	1 636 041	1 953 826	1 995 205	1 484 184	1 526 882	(42 698)	-2.8%	1 794 608
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 865 846	3 545 603	3 623 194	(77 591)	-2.1%	4 865 846
Vote 12 - Urban Waste Management	3 750 152	4 100 966	3 981 597	3 134 145	3 159 414	(25 270)	-0.8%	3 981 597
Vote 13 - Water & Sanitation	13 189 586	14 942 522	14 814 186	11 253 343	11 481 947	(228 604)	-2.0%	14 814 186
Vote 14 - Cape Town International Convention Centre	397 781	438 236	424 274	349 510	348 490	1 020	0.3%	396 066
Vote 15 - Cape Town Stadium	99 717	120 165	116 665	75 186	95 190	(20 004)	-21.0%	116 665
Total Expenditure by Vote	64 448 266	71 683 252	71 364 112	54 194 143	54 930 682	(736 539)	-1.3%	70 464 635
Surplus/ (Deficit) for the year	5 542 836	3 333 449	4 810 981	10 447 523	8 884 354	1 563 169	17.6%	6 645 796

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

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 456 305	23 610 833	23 614 978	20 114 740	19 754 410	360 330	1.8%	23 952 226
Service charges - Water	5 162 356	5 771 137	5 863 442	5 104 953	4 929 411	175 542	3.6%	5 863 442
Service charges - Waste Water Management	2 623 012	2 966 006	2 963 426	2 496 931	2 496 367	564	0.0%	2 963 426
Service charges - Waste management	1 474 428	1 658 640	1 610 811	1 331 395	1 339 533	(8 138)	-0.6%	1 611 620
Sale of Goods and Rendering of Services	752 228	815 257	731 902	664 505	615 996	48 508	7.9%	788 243
Agency services	288 826	302 874	302 874	246 867	252 395	(5 528)	-2.2%	298 634
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	362 159	339 731	329 033	290 382	274 721	15 661	5.7%	344 028
Interest from Current and Non Current Assets	1 581 682	778 395	1 331 698	1 319 356	1 190 565	128 790	10.8%	1 330 724
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	811 109	744 999	750 174	642 147	623 522	18 624	3.0%	750 219
Licence and permits	1 452	205	205	759	171	588	344.3%	760
Special rating levies	-	494 107	486 882	417 409	401 632	15 777	3.9%	494 972
Operational Revenue	784 259	647 672	612 136	560 406	506 825	53 580	10.6%	677 816
Non-Exchange Revenue								
Property rates	12 786 378	13 761 592	13 911 508	11 547 131	11 566 947	(19 815)	-0.2%	13 899 226
Surcharges and Taxes	431 181	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 010 667	1 878 556	1 905 299	1 985 786	1 496 398	489 389	32.7%	2 379 273
Licence and permits	46 471	50 301	47 909	37 013	39 292	(2 279)	-5.8%	44 850
Transfers and subsidies - Operational	6 957 770	7 329 561	7 337 594	6 637 298	6 687 442	(50 143)	-0.7%	7 324 251
Interest	145 735	98 675	98 675	111 891	82 229	29 662	36.1%	112 891
Fuel Levy	2 749 549	2 851 776	2 851 776	2 851 776	2 851 776	-	-	2 851 776
Operational Revenue	-	906 078	769 510	635 835	639 523	(3 688)	-0.6%	769 510
Gains on disposal of Assets	267 698	70 772	84 226	131 375	13 650	117 725	862.4%	88 218
Other Gains	5 684 418	6 084 343	6 226 308	4 774 005	4 690 695	83 309	1.8%	6 231 814
Discontinued Operations	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	67 377 682	71 161 512	71 830 365	61 901 960	60 453 502	1 448 458	2.4%	72 777 917
Expenditure By Type								
Employee related costs	18 639 556	21 003 489	20 926 954	16 498 372	16 795 345	(296 973)	-1.8%	20 494 188
Remuneration of councillors	185 833	197 729	198 376	161 755	164 490	(2 735)	-1.7%	199 894
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	13 247 323	13 228 844	18 479	0.1%	17 755 086
Inventory consumed	7 145 638	7 970 354	7 857 106	5 977 716	5 918 084	59 632	1.0%	7 790 898
Debt impairment	(935 100)	3 217 478	3 178 514	2 317 361	2 700 516	(383 155)	-14.2%	3 189 305
Depreciation and amortisation	3 735 866	4 025 354	4 032 488	3 309 832	3 332 593	(22 761)	-0.7%	4 019 013
Interest	847 514	1 428 206	1 067 028	805 462	856 038	(50 577)	-5.9%	962 256
Contracted services	10 086 903	11 229 839	11 337 180	7 805 592	8 150 959	(345 368)	-4.2%	11 109 731
Transfers and subsidies	354 016	346 993	355 341	308 735	234 227	74 508	31.8%	313 222
Irrecoverable debts written off	3 996 926	123 382	197 945	504 160	112 868	391 292	346.7%	304 323
Operational costs	3 562 387	3 830 721	3 944 760	2 867 588	3 048 509	(180 921)	-5.9%	3 809 976
Losses on Disposal of Assets	40 757	2 500	3 178	15 442	2 414	13 028	539.7%	17 445
Other Losses	363 664	532 092	481 948	358 132	366 296	(8 163)	-2.2%	499 300
Total Expenditure	64 357 020	71 663 224	71 335 905	54 177 469	54 911 184	(733 714)	-1.3%	70 464 635
Surplus/(Deficit)	3 020 662	(501 712)	494 460	7 724 491	5 542 318	2 182 173	39.4%	2 313 282
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	2 753 039	3 361 534	(608 495)	-18.1%	4 332 515
Transfers and subsidies - capital (in-kind)	898	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 634 082	3 353 477	4 839 189	10 477 530	8 903 853			6 645 796
Income Tax	54 537	11 407	19 586	8 491	14 402			19 586
Surplus/(Deficit) after income tax	5 579 545	3 342 070	4 819 602	10 469 039	8 889 451			6 626 210
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	36 709	8 621	8 621	6 267	5 097			-
Surplus/(Deficit) attributable to municipality	5 616 254	3 350 691	4 828 224	10 475 306	8 894 548			6 626 210
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-			-
Surplus/ (Deficit) for the year	5 616 254	3 350 691	4 828 224	10 475 306	8 894 548			6 626 210

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

Vote Description R thousands	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	336 481	229 013	282 362	(53 350)	-18.9%	332 268
Vote 2 - Corporate Services	420 495	498 476	741 143	461 485	462 313	(828)	-0.2%	731 112
Vote 3 - Economic Growth	94 372	111 099	138 195	39 591	84 475	(44 884)	-53.1%	136 924
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	988 980	1 127 366	(138 386)	-12.3%	1 274 590
Vote 5 - Finance	75 738	123 163	125 343	93 956	110 494	(16 538)	-15.0%	121 542
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	12 330	13 346	(1 015)	-7.6%	21 798
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	1 087 912	1 135 550	(47 638)	-4.2%	1 433 563
Vote 8 - Office of the City Manager	6 015	8 675	18 484	13 324	4 900	8 424	171.9%	18 384
Vote 9 - Safety & Security	466 205	344 830	426 282	295 739	310 543	(14 805)	-4.8%	425 634
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	286 234	321 634	(35 400)	-11.0%	429 232
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 669 906	2 140 246	(470 340)	-22.0%	2 440 892
Vote 12 - Urban Waste Management	384 643	438 953	450 047	356 991	411 507	(54 516)	-13.2%	434 186
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	2 855 571	3 384 617	(529 046)	-15.6%	4 670 213
Vote 14 - Cape Town International Convention Centre	46 961	75 039	83 068	43 976	66 641	(22 665)	-34.01%	83 068
Vote 15 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	9 398 351	12 937 678	13 558 630	8 435 008	9 855 993	(1 420 986)	-14.4%	12 553 407
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 838 045	1 166 490	1 221 644	(55 154)	-4.5%	1 693 142
Executive and council	1 718	27 948	29 544	16 120	18 642	(2 522)	-13.5%	28 619
Finance and administration	1 153 545	1 310 672	1 808 494	1 150 363	1 202 995	(52 632)	-4.4%	1 664 516
Internal audit	82	90	7	7	7	-	-	7
Community and public safety	1 638 433	1 864 454	2 202 724	1 600 345	1 747 202	(146 857)	-8.4%	2 193 306
Community and social services	90 140	138 247	150 369	99 152	127 519	(28 366)	-22.2%	150 280
Sport and recreation	220 737	235 626	268 463	173 039	213 565	(40 526)	-19.0%	263 701
Public safety	357 903	231 780	326 397	226 077	251 729	(25 652)	-10.2%	326 117
Housing	932 296	1 202 911	1 422 404	1 078 023	1 122 475	(44 451)	-4.0%	1 418 428
Health	37 356	55 890	35 091	24 054	31 914	(7 861)	-24.6%	34 780
Economic and environmental services	1 893 042	3 604 890	3 419 297	1 918 055	2 464 695	(546 640)	-22.2%	2 865 728
Planning and development	161 485	280 769	232 015	112 684	155 419	(42 735)	-27.5%	215 609
Road transport	1 549 436	3 013 970	2 863 351	1 600 246	2 080 691	(480 445)	-23.1%	2 334 980
Environmental protection	182 121	310 151	323 931	205 125	228 584	(23 460)	-10.3%	315 139
Trading services	4 663 470	6 052 141	6 012 100	3 703 360	4 352 983	(649 623)	-14.9%	5 715 075
Energy sources	1 075 730	1 228 075	1 333 158	963 582	1 101 311	(137 729)	-12.5%	1 246 994
Water management	938 295	1 478 230	1 450 238	761 484	930 683	(169 199)	-18.2%	1 360 234
Waste water management	2 488 246	3 258 361	3 137 062	1 919 710	2 254 888	(335 178)	-14.9%	3 025 288
Waste management	161 199	87 476	91 641	58 584	66 100	(7 517)	-11.4%	82 559
Other	48 061	77 484	86 465	46 757	69 470	(22 712)	-32.7%	86 156
Total Capital Expenditure - Functional Classification	9 398 351	12 937 678	13 558 630	8 435 008	9 855 993	(1 420 986)	-14.4%	12 553 407
Funded by:								
National Government	2 466 508	3 735 882	4 226 332	2 693 384	3 168 440	(475 056)	-15.0%	3 753 935
Provincial Government	14 200	6 657	10 690	9 350	10 400	(1 050)	-10.1%	10 690
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	107 707	50 088	96 419	(46 331)	-48.1%	60 633
Transfers recognised - capital	2 541 359	3 855 190	4 344 729	2 752 823	3 275 259	(522 436)	-16.0%	3 825 258
Borrowing	5 854 382	5 000 000	5 000 000	2 770 544	3 361 276	(590 733)	-17.6%	4 720 098
Internally generated funds	1 002 610	4 082 488	4 213 902	2 911 641	3 219 458	(307 817)	-9.6%	4 008 052
Total Capital Funding	9 398 351	12 937 678	13 558 630	8 435 008	9 855 993	(1 420 986)	-14.4%	12 553 407

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash and cash equivalents	14 528 471	13 565 379	13 083 644	14 389 456	13 083 644
Trade and other receivables from exchange transactions	5 245 072	4 284 376	3 517 580	5 457 174	3 517 580
Receivables from non-exchange transactions	3 130 961	6 337 044	6 343 192	3 470 273	6 343 192
Current portion of non-current receivables	64	5 866	5 877	3 562	5 877
Inventory	512 961	536 191	551 229	650 176	551 229
VAT	82 816	1 196 998	589 309	10 816	589 309
Other current assets	1 242	–	–	–	–
Total current assets	23 501 586	25 925 854	24 090 832	23 981 458	24 090 832
Non current assets					
Investments	3 920 113	2 189 872	4 167 080	9 011 158	4 167 080
Investment property	572 702	571 011	571 191	572 702	571 191
Property, plant and equipment	70 726 296	81 973 305	80 411 287	75 856 707	80 411 287
Biological assets	–	–	–	–	–
Living and non-living resources	1 112	1 440	962	1 112	962
Heritage assets	10 324	11 184	10 555	10 324	10 555
Intangible assets	944 180	653 094	779 003	940 198	779 003
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	95	190 424	190 368	193 345	190 368
Other non-current assets	193 028	128 454	86 076	97 171	86 076
Total non current assets	76 367 850	85 718 784	86 216 522	86 682 719	86 216 522
TOTAL ASSETS	99 869 436	111 644 638	110 307 354	110 664 177	110 307 354
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	761 578	1 346 115	1 115 639	761 578	1 115 639
Consumer deposits	643 315	547 313	628 233	797 669	628 233
Trade and other payables from exchange transactions	8 849 705	11 470 776	10 350 767	4 226 773	10 350 767
Trade and other payables from non-exchange transactions	1 141 121	833 187	307 105	3 007 342	307 105
Provision	1 927 892	1 990 806	2 048 667	1 905 693	2 048 667
VAT	–	461 413	408 634	567 184	408 634
Other current liabilities	–	–	–	–	–
Total current liabilities	13 323 611	16 649 610	14 859 044	11 266 239	14 859 044
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	9 961 515	8 816 334	9 961 515
Provision	6 609 681	7 256 478	7 201 259	6 609 812	7 201 259
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	13 139 535	20 716 422	17 162 774	15 426 146	17 162 774
TOTAL LIABILITIES	26 463 146	37 366 032	32 021 817	26 692 385	32 021 817
NET ASSETS	73 406 290	74 278 606	78 285 536	83 971 792	78 285 536
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated surplus/(deficit)	68 156 277	69 003 123	71 631 494	77 816 614	71 631 494
Reserves and funds	5 250 013	5 275 483	6 654 042	6 155 178	6 654 042
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	73 406 290	74 278 606	78 285 536	83 971 792	78 285 536

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2024/25	Budget Year 2025/26						
	Audited 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	13 792 264	11 707 828	11 828 713	(120 885)	-1.0%	13 792 264
Service charges	31 030 344	33 822 077	33 701 279	28 697 335	27 661 933	1 035 402	3.7%	33 701 279
Other revenue	6 205 108	5 648 650	5 559 079	7 438 743	6 414 816	1 023 927	16.0%	5 559 079
Transfers and Subsidies - Operational	6 885 039	7 329 561	7 337 594	7 307 824	7 285 101	22 723	0.3%	7 337 594
Transfers and Subsidies - Capital	3 073 968	3 855 190	4 344 729	4 095 293	3 216 797	878 496	27.3%	4 344 729
Interest	1 678 068	777 395	1 330 698	1 308 710	1 107 997	200 713	18.1%	1 330 698
Dividends	3 270	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(51 268 726)	(56 446 683)	(55 999 097)	(48 786 043)	(48 348 333)	(437 710)	0.9%	(55 999 097)
Interest	(824 124)	(1 367 594)	(1 006 061)	(576 569)	(576 511)	(58)	0.0%	(1 006 061)
Transfers and Subsidies	(9 440)	(388 523)	(411 354)	(1 871)	(162 991)	161 120	-98.9%	(411 354)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 444 691	6 885 804	8 649 132	11 191 248	8 427 520	2 763 728	32.8%	8 649 132
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	84 226	-	-	-	-	84 226
Decrease (increase) in non-current receivables	341	60	64	-	-	-	-	64
Decrease (increase) in non-current investments	1 579 285	(153 729)	(246 967)	-	-	-	-	(246 967)
Payments								
Capital assets	(9 710 687)	(12 937 678)	(13 558 630)	(8 289 445)	(8 648 743)	359 298	-4.2%	(13 558 630)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 783 978)	(13 020 575)	(13 721 308)	(8 289 445)	(8 648 743)	359 298	-4.2%	(13 721 308)
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	3 500 000	(700 000)	-20.0%	5 000 000
Increase (decrease) in consumer deposits	(5 446)	24 594	39 372	57 904	28 578	29 326	102.6%	39 372
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 104 247)	(740 471)	(740 471)	-	-	(1 104 247)
NET CASH FROM/(USED) FINANCING ACTIVITIES	751 986	3 885 252	3 935 126	2 117 433	2 788 108	(670 674)	-24.1%	3 935 126
NET INCREASE/ (DECREASE) IN CASH HELD	3 412 698	(2 249 520)	(1 137 050)	5 019 237	2 566 885			(1 137 050)
Cash/cash equivalents at beginning:	7 445 090	8 848 612	10 796 980	10 796 980	10 796 980			10 796 980
Cash/cash equivalents at month/year end:	10 857 789	6 599 092	9 659 930	15 816 217	13 363 865			9 659 930

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

Executive Summary

The Company hosted 228 events and reflects a surplus of R23 million for the year-to-date.

Table F1 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26						
	Audited 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	21 544	18 451	18 174	278	1.5%	21 544
Transfers recognised - operational	–	–	–	–	–	–	–	–
Other own revenue	478 183	442 321	447 064	347 748	357 873	(10 125)	-2.8%	447 064
Total Revenue (excluding capital transfers and contributions)	498 857	461 194	468 608	366 199	376 046	(9 847)	-2.6%	468 608
Employee costs	104 496	108 347	112 228	93 213	93 165	48	0.1%	112 228
Remuneration of Board Members	874	911	877	651	657	(6)	-0.9%	877
Depreciation and asset impairment	(51 839)	51 370	35 718	50 594	44 158	6 435	14.6%	35 718
Interest	16	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	68 057	67 423	62 841	47 807	51 476	(3 669)	-7.1%	62 841
Transfers and grants	3 013	2 969	2 977	2 493	2 482	11	0.4%	2 977
Other expenditure	181 917	187 186	181 426	139 994	148 582	(8 588)	-5.8%	181 426
Total Expenditure	306 534	418 207	396 066	334 752	340 520	(5 768)	-1.7%	396 066
Surplus/(Deficit)	192 322	42 987	72 541	31 447	35 526	(4 079)	-11.5%	72 541
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	192 322	42 987	72 541	31 447	35 526	(4 079)	-11.5%	72 541
Income Tax	54 537	11 407	19 586	8 491	9 592	(1 101)	-11.5%	19 586
Surplus/ (Deficit) for the year	137 785	31 580	52 955	22 956	25 934	(2 977)	-11.5%	52 955
Capital expenditure & funds sources								
Capital expenditure	46 961	75 039	83 068	43 976	66 641	(22 665)	-34.0%	83 068
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	46 961	75 039	83 068	43 976	66 641	(22 665)	-34.0%	83 068
Total sources of capital funds	46 961	75 039	83 068	43 976	66 641	(22 665)	-34.0%	83 068
Financial position								
Total current assets	282 375	269 763	270 862	356 715				270 862
Total non current assets	950 832	900 551	968 325	935 677				968 325
Total current liabilities	104 572	102 568	113 475	141 040				113 475
Total non current liabilities	371	83	83	131				83
Community wealth/Equity	1 128 264	1 067 662	1 125 629	1 151 220				1 125 629
Cash flows								
Net cash from (used) operating	174 111	108 200	107 977	49 862	75 122	(25 260)	-33.6%	107 977
Net cash from (used) investing	(46 961)	(75 039)	(83 068)	(43 976)	(66 641)	22 665	-34.0%	(83 068)
Net cash from (used) financing	(5 446)	2 553	13 663	57 904	28 578	29 326	102.6%	13 663
Cash/cash equivalents at the year end	273 805	248 244	251 102	337 595	249 589	88 006	35.3%	251 102

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

Description	2024/25	Current Year 2025/26						
	Audited 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	26 007	19 922	21 250	(1 328)	-6.2%	26 007
Agency services	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets	20 674	18 873	21 544	18 451	18 174	278	1.5%	21 544
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	219 282	198 508	206 029	154 050	158 518	(4 469)	-2.8%	206 029
Licence and permits	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–
Operational Revenue	236 013	218 963	215 027	173 777	178 105	(4 328)	-2.4%	215 027
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	468 608	366 199	376 046	(9 847)	-2.6%	468 608
Expenditure By Type								
Employee related costs	104 496	108 347	112 228	93 213	93 165	48	0.1%	112 228
Remuneration of board members	874	911	877	651	657	(6)	-0.9%	877
Bulk purchases - electricity	–	–	–	–	–	–	–	–
Inventory consumed	68 057	67 423	62 841	47 807	51 476	(3 669)	-7.1%	62 841
Debt impairment	498	180	(649)	–	–	–	–	(649)
Depreciation and asset impairment	(52 337)	51 190	36 367	50 594	44 158	6 435	14.6%	36 367
Interest	16	–	–	–	–	–	–	–
Contracted services	86 351	85 370	83 738	67 485	69 773	(2 288)	-3.3%	83 738
Transfers and subsidies	3 013	2 969	2 977	2 493	2 482	11	0.4%	2 977
Irrecoverable debts written off	–	–	–	(749)	(749)	–	–	–
Operational costs	95 552	101 816	97 671	73 194	79 542	(6 347)	-8.0%	97 671
Losses on disposal of Assets	–	–	–	46	–	46	100.0%	–
Other Losses	14	–	16	17	16	1	7.9%	16
Total Expenditure	306 534	418 207	396 066	334 752	340 520	(5 768)	-1.7%	396 066
Surplus/(Deficit)	192 322	42 987	72 541	31 447	35 526	(4 079)	-11.5%	72 541
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	192 322	42 987	72 541	31 447	35 526	(4 079)	-11.5%	72 541
Income Tax	54 537	11 407	19 586	8 491	9 592	(1 101)	-11.5%	19 586
Surplus/(Deficit) for the year	137 785	31 580	52 955	22 956	25 934	(2 977)		52 955

Table F3 Monthly Budget Statement – Capital expenditure

Description	2024/25	Current Year 2025/26						
	Audited 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	12 957	30 052	(17 095)	-56.9%	38 728
Operational Buildings	16 238	33 014	38 728	12 957	30 052	(17 095)	-56.9%	38 728
Municipal Offices	16 238	33 014	38 728	12 957	30 052	(17 095)	-56.9%	38 728
Computer Equipment	11 836	28 570	28 570	17 358	23 365	(6 006)	-25.7%	28 570
Computer Equipment	11 836	28 570	28 570	17 358	23 365	(6 006)	-25.7%	28 570
Furniture and Office Equipment	9 076	9 970	9 970	7 867	8 379	(512)	-6.1%	9 970
Furniture and Office Equipment	9 076	9 970	9 970	7 867	8 379	(512)	-6.1%	9 970
Machinery and Equipment	9 812	3 485	5 800	5 793	4 844	949	19.6%	5 800
Machinery and Equipment	9 812	3 485	5 800	5 793	4 844	949	19.6%	5 800
Total Capital Expenditure	46 961	75 039	83 068	43 976	66 641	(22 665)	-34.0%	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	43 976	66 641	(22 665)	-34.0%	83 068
Total Capital Funding	46 961	75 039	83 068	43 976	66 641	(22 665)	-34.0%	83 068

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2024/25	Current Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	273 805	248 244	251 102	337 595	251 102
Trade and other receivables from exchange transactions	–	–	–	–	–
Receivables from non-exchange transactions	2 818	15 551	13 787	15 331	13 787
Current portion of non-current receivables	2 991	2 969	2 977	499	2 977
Inventory	2 762	2 998	2 996	3 291	2 996
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	282 375	269 763	270 862	356 715	270 862
Non current assets					
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	651 856	581 687	691 911	645 191	691 911
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	190 337	193 314	190 337
Other non-current assets	105 662	128 454	86 076	97 171	86 076
Total non current assets	950 832	900 551	968 325	935 677	968 325
TOTAL ASSETS	1 233 207	1 170 313	1 239 187	1 292 392	1 239 187
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	36 928	47 342	42 467	94 831	42 467
Trade and other payables from exchange transactions	57 887	45 991	61 386	38 012	61 386
Trade and other payables from non-exchange transactions	–	–	–	–	–
Provision	9 757	9 235	9 622	8 197	9 622
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	104 572	102 568	113 475	141 040	113 475
Non current liabilities					
Financial liabilities	–	–	–	–	–
Provision	371	83	83	131	83
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	371	83	83	131	83
TOTAL LIABILITIES	104 944	102 651	113 558	141 171	113 558
NET ASSETS	1 128 264	1 067 662	1 125 629	1 151 220	1 125 629
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(200 164)	(260 765)	(151 799)	(177 207)	(151 799)
Reserves	1 328 428	1 328 428	1 277 428	1 328 428	1 277 428
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 128 264	1 067 662	1 125 629	1 151 220	1 125 629

Table F5 Monthly Budget Statement – Cash Flow

Description	2024/25	Current Year 2025/26						
	Audited 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	447 064	347 748	357 873	(10 125)	-2.8%	447 064
Transfers and Subsidies - Operational	–	–	–	–	–	–	–	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	20 674	18 873	21 544	18 451	18 174	278	1.5%	21 544
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(321 539)	(352 994)	(360 631)	(316 337)	(300 925)	(15 413)	5.1%	(360 631)
Interest	–	–	–	–	–	–	–	–
Dividends paid	(3 270)	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	174 111	108 200	107 977	49 862	75 122	(25 260)	-33.6%	107 977
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)	(43 976)	(66 641)	22 665	-34.0%	(83 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(46 961)	(75 039)	(83 068)	(43 976)	(66 641)	22 665	-34.0%	(83 068)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	(5 446)	2 553	13 663	57 904	28 578	29 326	102.6%	13 663
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	(5 446)	2 553	13 663	57 904	28 578	29 326	102.6%	13 663
NET INCREASE/ (DECREASE) IN CASH HELD	121 704	35 714	38 572	63 790	37 059	26 731	72.1%	38 572
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	251 102	337 595	249 589	88 006	35.3%	251 102

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	278	The variance is due to favourable cash balances resulting from an increase in events/revenue in the previous financial year, the timing of capital project payments, and the investment of surplus funds, despite the decrease in interest rates.	No remedial action required.
Sale of Goods and Rendering of Services	(1 328)	The variance is directly linked to a decrease in Casual Parkers' parking revenue.	No remedial action required.
Rental from Fixed Assets	(4 469)	The variance is attributable to the December 2025 and January 2026 period impact, resulting in reduced event activity.	No remedial action required.
Operational Revenue	(4 328)	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	48	The variance is due to the timing of CATHSSETA grant claims (costs incurred but income not yet received), higher staff transport costs under the new contract, higher overtime costs, and increased spend on training and personnel motivation activities during the period.	No remedial action required.
Inventory consumed	(3 669)	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	(2 288)	The variance is due to savings in operational areas such as security and building-related services.	No remedial action required.
Operational costs	(6 347)	The variance is primarily attributable to lower costs incurred across key cost categories during the period.	No remedial action required.
<u>Cash flow items</u>			
Interest	278	The variance is due to favourable cash balances resulting from an increase in events/revenue in the previous financial year, the timing of capital project payments, and the investment of surplus funds, despite the decrease in interest rates.	No remedial action required.
Suppliers and employees	(15 413)	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	22 665	Due to timing of capital spend as at 30 April 2026.	No remedial action required.
Increase (decrease) in consumer deposits	29 326	Increase in consumer deposits for events.	No remedial action required.
<u>Capital Expenditure items</u>			
Computer Equipment	(6 006)	Due to timing of capital spend as at 30 April 2026.	No remedial action required.
Furniture and Office Equipment	(512)	Due to timing of capital spend as at 30 April 2026.	No remedial action required.
Machinery and Equipment	949	Due to timing of capital spend as at 30 April 2026.	No remedial action required.
Municipal Offices	(17 095)	Due to timing of capital spend as at 30 April 2026.	No remedial action required.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2024/25	Current Year 2025/26			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating	Interest & Depreciation /Operating Expenditure	(17.1%)	12.2%	9.2%	15.8%	15.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	270.0%	263.0%	238.7%	252.9%	238.7%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	270.0%	263.0%	238.7%	252.9%	238.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	261.8%	242.0%	221.3%	239.4%	221.3%
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	39.9%	45.3%	44.2%	544.7%	56.6%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	20.9%	23.5%	23.9%	25.5%	23.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(10.5%)	11.1%	7.8%	13.8%	13.8%

Table SF3 Entity Aged debtors

Detail	Current Year 2025/26										Actual Bad Debts Written Off against Debtors
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	7 572	89	3	-	1 644	-	-	-	9 308	1 644	-
Total By Income Source	7 572	89	3	-	1 644	-	-	-	9 308	1 644	-
2024/25 - totals only											
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	7 572	89	3	-	1 644	-	-	-	9 308	1 644	-
Total By Customer Group	7 572	89	3	-	1 644	-	-	-	9 308	1 644	-

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	23 419	-	-	-	-	-	-	-	23 419
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	23 419	-	-	-	-	-	-	-	23 419

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	-	151	-	-	88	240
ABSA Bank - Current- 4072900553	-	16	1	(1)	-	16
Stanlib - Bank 000-402-184 (1199539) refNo. 551436367	7.18	71 757	471	(1 250)	8 000	78 978
Investec Bank - (462097) 1008645	7.16	11 429	65	-	14 500	25 994
Nedgroup Money Market - (800167964) - 8319631	7.01	62 129	398	(1 000)	-	61 527
ABSA Bank - CTICC Money Market - 9316676360	7.20	86 286	574	(1 000)	9 500	95 360
Nedgroup Corp Money Market - (800167964) 8292731	7.01	63 977	419	(2 750)	-	61 645
Nedbank - CTICC Main Current - 1151569623	-	1 283	8	-	1 440	2 730
Nedbank - CTICC Merchant Services - 11515696658	-	357	-	-	137	494
Nedbank - CTICC Payroll - 1151569666	-	80	-	-	6	85
Nedbank - CTICC East - 1151569674	-	2	-	-	0	2
Nedbank - CTICC E-Commerce - 1151569682	-	0	-	-	0	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	6.50	14 303	39	(3 820)	-	10 522
Total investments		311 770	1 974	(9 821)	33 671	337 595

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	877	651	657	(6)	-0.9%	877
Sub Total - Board Members of Entities	874	911	877	651	657	(6)	-0.9%	877
% increase		4.2%	0.3%					0.3%
Senior Managers of Entities								
Basic Salaries and Wages	12 292	13 723	13 723	11 436	11 436	-	-	13 723
Sub Total - Senior Managers of Entities	12 292	13 723	13 723	11 436	11 436	-	-	13 723
% increase		11.6%	11.6%					11.6%
Other Staff of Entities								
Basic Salaries and Wages	92 204	94 624	98 504	81 777	81 729	48	0.1%	98 504
Sub Total - Other Staff of Entities	92 204	94 624	98 504	81 777	81 729	48	0.1%	98 504
% increase		2.6%	6.8%					6.8%
Total Municipal Entities remuneration	105 370	109 259	113 105	93 864	93 823	42	0.0%	113 105
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 Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Outcome	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	20 224	1 602	3 332	24 037	15 889	18 358	28 922	23 058	206 029	210 605	223 437
Interest earned - external investments	1 846	1 734	1 937	2 260	1 941	1 034	2 240	1 558	1 974	1 927	1 700	1 393	21 544	20 524	22 423
Other revenue	6 974	20 031	32 793	25 661	23 133	4 561	6 587	33 767	22 077	18 113	20 021	27 314	241 034	258 767	274 915
Cash Receipts by Source	12 752	32 577	62 720	55 797	45 298	7 196	12 159	59 361	39 941	38 398	50 643	51 766	468 608	489 896	520 775
Other Cash Flows by Source															
Increase (decrease) in consumer deposits	19 995	17 677	23 374	(42 069)	(36 844)	8 068	31 097	13 467	1 895	21 244	(2 954)	(41 286)	13 663	3 598	6 040
Total Cash Receipts by Source	32 747	50 254	86 094	13 728	8 454	15 264	43 256	72 828	41 835	59 642	47 689	10 480	482 271	493 495	526 815
Cash Payments by Type															
Employee related costs	9 715	9 553	9 387	9 891	9 750	8 686	7 124	9 905	9 556	9 646	9 734	9 281	112 228	114 030	120 010
Remuneration of directors	–	–	219	–	–	200	–	–	233	–	–	226	877	952	995
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	5 413	6 730	8 133	7 227	7 116	4 861	5 016	8 070	7 747	7 172	6 795	9 458	83 738	89 585	94 008
Transfers and grants - other	249	249	249	249	249	249	249	249	249	249	247	237	2 977	2 969	2 969
Other expenditure	13 952	18 348	18 577	18 192	18 579	11 091	15 477	22 321	17 837	16 535	18 535	6 802	196 247	232 916	245 935
Cash Payments by Type	29 329	34 881	36 565	35 560	35 694	25 087	27 866	40 546	35 622	33 603	35 311	26 003	396 066	440 452	463 917
Other Cash Flows/Payments by Type															
Capital assets	2 315	5 969	6 164	2 910	4 554	5 966	4 418	3 082	3 854	4 744	8 214	30 879	83 068	73 795	62 594
Other Cash Flows/Payments	25 433	(16 365)	3 580	(27 178)	(4 798)	(19 330)	52 946	(33 376)	5 201	(4 529)	(1 838)	(15 182)	(35 435)	(63 400)	(52 759)
Total Cash Payments by Type	57 077	24 485	46 309	11 291	35 451	11 723	85 230	10 252	44 677	33 818	41 687	41 699	443 699	450 847	473 752
NET INCREASE/(DECREASE) IN CASH HELD	(24 330)	25 769	39 785	2 437	(26 997)	3 541	(41 974)	62 577	(2 842)	25 824	6 001	(31 220)	38 572	42 647	53 063
Cash/cash equivalents at the month/year begin:	273 805	249 475	275 243	315 029	317 465	290 469	294 010	252 036	314 612	311 770	337 595	343 596	212 530	251 102	293 749
Cash/cash equivalents at the month/year end:	249 475	275 243	315 029	317 465	290 469	294 010	252 036	314 612	311 770	337 595	343 596	312 377	251 102	293 749	346 812

Table SF8a Entity capital expenditure on new assets by asset class

Description	2024/25	Current Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	4 231	19 564	25 278	8 243	19 615	(11 372)	-58.0%	25 278
Operational Buildings	4 231	19 564	25 278	8 243	19 615	(11 372)	-58.0%	25 278
Municipal Offices	4 231	19 564	25 278	8 243	19 615	(11 372)	-58.0%	25 278
Computer Equipment	9 856	8 900	8 900	17 358	7 278	10 080	138.5%	8 900
Computer Equipment	9 856	8 900	8 900	17 358	7 278	10 080	138.5%	8 900
Furniture and Office Equipment	8 978	5 450	5 450	7 758	4 580	3 178	69.4%	5 450
Furniture and Office Equipment	8 978	5 450	5 450	7 758	4 580	3 178	69.4%	5 450
Machinery and Equipment	8 238	820	3 135	5 700	2 619	3 081	117.7%	3 135
Machinery and Equipment	8 238	820	3 135	5 700	2 619	3 081	117.7%	3 135
Total Capital Expenditure on new assets	31 303	34 734	42 763	39 059	34 093	4 966	14.6%	42 763

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

Description	2024/25	Current Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	12 007	13 450	13 450	4 714	10 437	(5 723)	-54.8%	13 450
Operational Buildings	12 007	13 450	13 450	4 714	10 437	(5 723)	-54.8%	13 450
Municipal Offices	12 007	13 450	13 450	4 714	10 437	(5 723)	-54.8%	13 450
Computer Equipment	1 980	19 670	19 670	-	16 086	(16 086)	-100.0%	19 670
Computer Equipment	1 980	19 670	19 670	-	16 086	(16 086)	-100.0%	19 670
Furniture and Office Equipment	98	4 520	4 520	109	3 799	(3 689)	-97.1%	4 520
Furniture and Office Equipment	98	4 520	4 520	109	3 799	(3 689)	-97.1%	4 520
Machinery and Equipment	1 574	2 665	2 665	93	2 226	(2 132)	-95.8%	2 665
Machinery and Equipment	1 574	2 665	2 665	93	2 226	(2 132)	-95.8%	2 665
Total Capital Expenditure on renewal of existing assets	15 658	40 305	40 305	4 917	32 548	(27 631)	-84.9%	40 305

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2024/25	Current Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	15 702	13 924	13 304	10 935	11 086	(152)	-1.4%	13 304
Operational Buildings	15 702	13 924	13 304	10 935	11 086	(152)	-1.4%	13 304
Municipal Offices	15 702	13 924	13 304	10 935	11 086	(152)	-1.4%	13 304
Total Repairs and Maintenance Expenditure	15 702	13 924	13 304	10 935	11 086	(152)	-1.4%	13 304

Table SF8d Entity depreciation by asset class

Description	2024/25	Current Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Other assets	47 771	51 190	36 367	50 594	44 158	6 435	14.6%	36 367
Operational Buildings	47 771	51 190	36 367	50 594	44 158	6 435	14.6%	36 367
Municipal Offices	47 771	51 190	36 367	50 594	44 158	6 435	14.6%	36 367
Total Depreciation	47 771	51 190	36 367	50 594	44 158	6 435	14.6%	36 367

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

Table F1 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–
Transfers recognised - operational	19 479	44 500	44 500	13 859	40 796	(26 937)	-66.0%	44 500
Other own revenue	81 202	75 665	72 165	61 327	55 048	6 279	11.4%	72 165
Total Revenue (excluding capital transfers and contributions)	100 681	120 165	116 665	75 186	95 844	(20 658)	-21.6%	116 665
Employee costs	4 165	4 500	4 500	3 557	3 694	(137)	-3.7%	4 500
Remuneration of Board Members	428	640	640	459	640	(181)	-28.3%	640
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	531	3 175	665	255	643	(388)	-60.4%	675
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	94 594	111 849	110 859	70 915	90 212	(19 297)	-21.4%	110 849
Total Expenditure	99 717	120 165	116 665	75 186	95 190	(20 004)	-21.0%	116 665
Surplus/(Deficit)	963	–	–	–	653	(653)	-100.0%	–
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	963	–	–	–	653	(653)	-100.0%	–
Income Tax	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	963	–	–	–	653	(653)	-100.0%	–
Financial position								
Total current assets	33 974	31 361	31 361	58 587				31 361
Total non current assets	–	–	–	–				–
Total current liabilities	39 924	38 275	38 275	64 537				38 275
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	(5 950)	(6 913)	(6 913)	(5 950)				(6 913)
Cash flows								
Net cash from (used) operating	2 040	2 509	2 509	42 246	22 268	19 978	89.7%	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	49 700	30 189	19 512	64.6%	10 430

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

Description	2024/25	Current Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Revenue</u>								
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	48 184	45 951	42 569	3 382	7.9%	48 184
Licence and permits	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–
Operational Revenue	22 731	22 481	22 981	14 115	11 585	2 530	21.8%	22 981
Non-Exchange Revenue	–	–	–	–	–	–	–	–
Property rates	–	–	–	–	–	–	–	–
Surcharges and Taxes	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences or permits	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	19 479	44 500	44 500	13 859	40 796	(26 937)	-66.0%	44 500
Interest	1 924	1 000	1 000	1 261	894	367	41.1%	1 000
Operational Revenue	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–
Other Gains- Services in Kind Received	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	100 681	120 165	116 665	75 186	95 844	(20 658)	-21.6%	116 665
<u>Expenditure By Type</u>								
Employee related costs	4 165	4 500	4 500	3 557	3 694	(137)	-3.7%	4 500
Remuneration of board members	428	640	640	459	640	(181)	-28.3%	640
Bulk purchases - electricity	–	–	–	–	–	–	–	–
Inventory consumed	531	3 175	665	255	643	(388)	-60.4%	675
Debt impairment	–	–	–	–	–	–	–	–
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Contracted services	60 513	73 024	71 981	50 985	64 072	(13 086)	-20.4%	71 981
Transfers and subsidies- Services in Kind Utilised	–	–	–	–	–	–	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–
Operational costs	34 081	38 825	38 878	19 930	26 141	(6 211)	-23.8%	38 868
Losses on disposal of Assets	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–
Total Expenditure	99 717	120 165	116 665	75 186	95 190	(20 004)	-21.0%	116 665
Surplus/(Deficit)	963	–	–	–	653	(653)	-100.0%	–
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	963	–	–	–	653	(653)	-100.0%	–
Income Tax	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	963	–	–	–	653	(653)		–

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2024/25	Current Year 2025/26			
	Audited 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	49 700	10 430
Trade and other receivables from exchange transactions	7 254	10 093	10 093	2 335	10 093
Receivables from non-exchange transactions	16 266	8 002	8 002	3 552	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	58 587	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	58 587	31 361
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables from exchange transactions	29 389	38 275	38 275	64 537	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	64 537	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	64 537	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						
	Audited 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	67 504	103 355	79 472	23 884	30.1%	67 504
Transfers and Subsidies - Operational	19 437	44 500	44 500	14 077	25 397	(11 320)	-44.6%	44 500
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(82 934)	(112 994)	(109 494)	(75 186)	(82 600)	7 414	-9.0%	(109 494)
Interest	1 675	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	2 040	2 509	2 509	42 246	22 268	19 978	89.7%	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	42 246	22 268	19 978	89.7%	2 509
Cash/cash equivalents at the beginning 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	49 700	30 189	19 512	64.6%	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	3 382	The variance is due to more events being hosted than initially anticipated, which included the successful hosting of the Springboks vs Australia and Bafana Bafana vs Panama.	No remedial action required.
Operational Revenue	2 530	The variance is due to the commercial hospitality rights fees earned, inter alia, for the Springboks vs Australia Test Match, and Afrikaans is Groot concert.	No remedial action required.
Transfer and subsidies - Operational	(26 937)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Interest	367	The variance is due to the entity's favourable bank account balance.	No remedial action required.
<u>Expenditure items</u>			
Employee related costs	(137)	Immaterial variance.	No remedial action required.
Inventory consumed	(388)	The variance is due to significant fuel savings, due to no load-shedding experienced during the preceeding months.	No remedial action required.
Contracted services	(13 086)	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	(6 211)	The variance is due to timing of expenditure, as well as savings realised in the travel, advertising, licenses, internet and municipal accounts cost elements.	No remedial action required.
<u>Cash flow items</u>			
Other revenue	23 884	The variance is due to deposits received for the Business Lounge memberships, hospitality, as well as the payment received for the Springboks vs Australia Test Match and HSBC 7's in the Commercial Bank Account.	No remedial action required.
Transfers and Subsidies - Operational	(11 320)	The positive variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	7 414	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%	47 240	232	–	199	47 671
Nedbank - Commercial Account 2 - 1151 570 613	0%	2 015	11	–	–	2 026
Total investments		49 256	243	–	199	49 698

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Audited 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	459	640	(181)	-28.3%	640
Sub Total - Board Members of Entities	428	640	640	459	640	(181)	-28.3%	640
% increase		49.6%	49.6%					49.6%
Senior Managers of Entities								
Basic Salaries and Wages	4 165	4 500	4 500	3 557	3 694	(137)	-3.7%	4 500
Sub Total - Senior Managers of Entities	4 165	4 500	4 500	3 557	3 694	(137)	-3.7%	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	4 016	4 335	(319)	-7.4%	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						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	30 001	29 886	29 886	23 710	24 905	(1 195)	-4.8%	29 886
Sport and Recreation Facilities	30 001	29 886	29 886	23 710	24 905	(1 195)	-4.8%	29 886
Indoor Facilities	30 001	29 886	29 886	23 710	24 905	(1 195)	-4.8%	29 886
Total Repairs and Maintenance Expenditure	30 001	29 886	29 886	23 710	24 905	(1 195)	-4.8%	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 Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Outcome	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	2 380	4 710	9 162	2 133	7 039	5 658	2 707	3 526	52 184	56 583	61 057
Interest earned - external investments	43	67	74	87	92	137	150	145	232	234	–	(261)	1 000	1 045	1 092
Transfers and Subsidies - Operational	1 490	1 599	98	–	7 209	254	(133)	4 281	573	(1 294)	5 482	24 940	44 500	44 500	44 500
Other revenue	4 939	6 816	2 250	4 801	2 462	11 963	(510)	3 663	17 197	2 562	444	(38 768)	17 819	23 444	24 574
Cash Receipts by Source	7 800	11 597	9 921	7 816	12 142	17 064	8 670	10 221	25 041	7 160	8 634	(10 563)	115 504	125 572	131 223
Cash Payments by Type															
Employee related costs	336	336	336	336	336	496	345	345	345	345	375	568	4 500	4 703	4 914
Remuneration of councillors	–	–	200	–	–	126	–	–	–	–	–	315	640	669	699
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory Consumed	–	19	50	69	10	35	4	31	19	17	244	2 676	3 175	3 318	3 467
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	3 649	3 863	5 664	4 636	7 335	5 446	4 923	5 376	5 729	4 365	6 006	16 032	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	2 481	1 889	2 131	1 816	2 064	1 991	2 009	9 582	31 655	40 572	42 398
Cash Payments by Type	5 720	5 978	8 840	6 646	10 162	7 993	7 404	7 568	8 158	6 718	8 634	29 174	112 994	125 572	131 223
NET INCREASE/(DECREASE) IN CASH HELD	2 080	5 619	1 082	1 169	1 980	9 071	1 266	2 653	16 883	442	–	(39 737)	2 509	-	-
Cash/cash equivalents at the month/year begin:	7 454	9 534	15 153	16 235	17 404	19 384	28 456	29 722	32 374	49 258	49 700	49 700	7 454	9 963	9 963
Cash/cash equivalents at the month/year end:	9 534	15 153	16 235	17 404	19 384	28 456	29 722	32 374	49 258	49 700	49 700	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 **April of 2026** 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: 2026.05.04 11:17:10 +02'00'

Date

11 May 2026

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 **April 2026** 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 May 2026

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature  Date 11 May 2026

Cape Town International Convention Centre

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

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

☎ +27 21 410 5000

✉ info@cticc.co.za

🌐 www.cticc.co.za

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



we are a green conscious convention centre



11 May 2026

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 **April 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Fairoza Parker

Chief Financial Officer

Fairoza
Parker

Digitally signed by
Fairoza Parker
Date: 2026.05.08
22:19:02 +02'00'

Gina Woodburn

Accounting officer

Georgina Anne
Woodburn

Digitally signed by
Georgina Anne Woodburn
Date: 2026.05.11 10:59:42
+02'00'

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)

APRIL 2026 (2026 M10)

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	1 819 428 543	315 285 871	-19 392 959	2 115 321 456	1 399 074 551	253 842 206	-15 926 095	1 636 990 661	1 348 719 314	268 943 850	-16 857 213	1 600 805 950	-36 184 711
Finance: CS & H	3 976 354	270 703	-4 101 101	145 956	2 949 275	216 434	-3 300 429	-134 721	2 945 901	268 166	-3 214 071	-4	134 716
HR Business Partner: CS & H	8 728 971	970 139	-9 148 731	550 379	7 152 912	772 800	-7 639 104	286 608	7 170 458	843 274	-8 013 736	-4	-286 612
Library & Information Services	572 775 987	175 896 545	-2 892 996	745 779 537	470 732 207	140 366 430	-2 410 830	608 687 807	468 837 867	150 312 073	-2 410 830	616 739 110	8 051 303
Planning & Development & PMO	58 995 189	75 621 030	-113 952 937	20 663 282	49 668 506	59 697 427	-91 323 580	18 042 354	48 138 693	61 013 193	-93 432 515	15 719 371	-2 322 983
Recreation & Parks	2 046 270 543	2 002 771 707	-1 080 303 783	2 968 738 467	1 637 550 109	1 580 141 324	-808 145 276	2 409 546 157	1 623 976 131	1 683 484 835	-858 531 124	2 448 929 843	39 383 686
Community, Arts & Culture Development	322 305 797	272 948 822	-151 843 880	443 410 739	242 777 916	217 057 924	-120 299 167	339 536 673	242 870 745	220 626 490	-124 147 509	339 349 726	-186 947
Support Services: CS & H	19 556 041	8 473 024	-26 566 322	1 462 743	16 080 448	6 997 106	-21 878 556	1 198 998	16 710 137	7 182 132	-23 885 284	6 985	-1 192 013
Community Services & Health	4 852 037 425	2 852 237 842	-1 408 202 709	6 296 072 559	3 825 985 923	2 259 091 652	-1 070 923 039	5 014 154 536	3 759 369 246	2 392 674 012	-1 130 492 282	5 021 550 976	7 396 440
Citizen Interface	330 390 147	214 820 707	-417 366 726	127 844 127	251 687 247	168 555 166	-325 930 967	94 311 446	248 018 044	163 227 714	-370 470 921	40 774 837	-53 536 609
Corporate Digital Governance	26 131 444	6 844 794	-31 498 248	1 477 990	20 709 588	5 575 753	-25 576 580	708 761	20 816 996	6 678 884	-27 495 927	-48	-708 809
Executive & Councillor Supprt Operations	354 798 651	472 970 738	-773 536 719	54 232 669	287 798 058	385 133 465	-630 985 408	41 946 116	279 021 419	399 078 517	-651 688 486	26 411 450	-15 534 666
Facilities Management	662 303 240	603 076 794	-782 439 863	482 940 171	495 611 867	490 506 506	-645 445 554	340 672 819	489 490 584	504 013 834	-642 657 359	350 847 059	10 174 240
Finance: CS	9 982 335	2 356 372	-12 479 929	-141 222	5 248 102	1 865 688	-7 963 083	-849 293	6 602 913	2 006 911	-7 815 886	793 938	1 643 231
Fleet Management	458 277 125	287 076 926	-599 377 482	145 976 569	360 616 612	235 409 012	-492 062 685	103 962 940	435 486 890	237 408 110	-466 377 787	206 517 212	102 554 272
HR Business Partner: CS	6 811 873	1 545 225	-7 540 944	816 153	5 490 732	1 218 033	-6 116 075	592 690	5 497 689	1 314 357	-6 415 995	396 052	-196 638
Human Resources	491 783 176	114 519 458	-443 236 557	163 066 076	370 771 482	91 070 121	-360 705 322	101 136 280	362 817 562	89 786 961	-357 399 655	95 204 867	-5 931 413
Information Systems & Technology	1 605 193 042	429 875 878	-1 902 680 578	132 388 342	1 277 509 484	355 727 938	-1 518 459 518	114 777 904	1 313 135 912	351 813 980	-1 607 490 921	57 458 972	-57 318 933
Management: Corporate Services	16 961 613	105 244 283	-123 958 900	-1 753 004	7 563 359	83 664 650	-95 296 417	-4 068 408	7 441 909	82 846 574	-90 264 003	24 480	4 092 888
Project Management Office: CS	19 469 611	1 769 493	-20 260 076	979 027	15 178 887	1 410 120	-16 361 121	227 887	15 659 088	1 487 277	-17 146 364	0	-227 887
Support Services: CS	8 386 134	1 465 016	-8 204 613	1 646 537	6 237 125	1 160 056	-6 765 400	631 781	6 193 174	1 233 786	-7 024 665	402 295	-229 486
Corporate Services	3 990 488 391	2 241 565 682	-5 122 580 638	1 109 473 435	3 104 422 542	1 821 296 510	-4 131 668 130	794 050 922	3 190 182 180	1 840 896 902	-4 252 247 970	778 831 113	-15 219 810
Economic Development & Investment	323 749 979	178 498 627	-34 679 446	467 569 159	249 610 674	139 778 488	-26 656 990	362 732 172	238 216 260	131 922 145	-24 716 677	345 421 728	-17 310 444
Finance: EG	8 870 592	5 849 191	-14 387 323	332 460	7 564 690	4 575 219	-11 714 051	425 858	7 192 674	4 479 544	-11 672 217	0	-425 858
HR Business Partner: EG	3 311 409	4 678 608	-7 698 910	291 107	2 782 057	3 628 574	-6 150 838	259 793	2 536 914	3 531 259	-6 068 173	0	-259 793
Property Development	11 299 052	8 020 017	0	19 319 069	9 502 853	6 332 363	0	15 835 216	9 528 329	6 707 710	0	16 236 040	400 824
Management: Economic Growth	34 307 878	115 415 744	-147 566 327	2 157 295	25 952 162	91 517 281	-111 487 633	5 981 809	17 738 511	89 978 005	-107 716 515	1	-5 981 808
Project Management Office: EG	14 637 646	4 669 320	0	19 306 966	11 894 440	3 610 994	0	15 505 435	11 769 600	3 577 859	0	15 347 459	-197 976
Property Transactions	314 668 243	128 881 473	-17 361 150	426 188 566	221 735 561	102 836 433	-14 144 677	310 427 317	222 220 514	101 117 359	-15 063 692	308 274 181	-2 153 135
Strategic Assets	116 478 967	88 949 761	-15 965 351	189 463 378	85 439 746	70 614 766	-12 853 091	143 201 421	81 784 299	71 191 646	-13 246 135	139 729 811	-3 471 611
Support Services: EG	5 469 635	4 476 785	-9 670 892	275 528	4 550 612	3 460 910	-7 782 286	229 236	4 416 029	3 361 848	-7 777 877	0	-229 236
Economic Growth	832 793 401	539 439 527	-247 329 398	1 124 903 530	619 032 794	426 355 028	-190 789 566	854 598 257	595 403 131	415 867 374	-186 261 285	825 009 219	-29 589 038
Communications	110 548 415	49 937 943	-129 882 645	30 603 714	74 695 777	39 450 272	-100 672 197	13 473 852	75 888 644	38 060 777	-95 178 894	18 770 526	5 296 674
Corp Project Programme & Portfolio Mngmt	224 183 605	41 376 712	-157 362 616	108 197 701	175 092 591	33 547 951	-127 530 531	81 110 010	175 357 801	34 059 299	-128 254 006	81 163 094	53 083
Finance: FPR	9 899 891	744 287	-10 146 796	497 382	8 209 156	598 056	-8 401 399	405 813	7 911 733	664 541	-8 575 752	523	-405 290
HR Business Partner: FPR	4 916 131	500 595	0	5 416 726	4 123 598	402 565	0	4 526 163	4 292 228	462 879	0	4 755 107	228 944
Management: Future Planning & Resilience	8 167 932	88 479 542	-96 858 866	-211 392	6 606 273	69 885 440	-76 806 608	-314 895	5 548 436	68 899 025	-74 297 740	149 721	464 616
Organisational Effectiveness & Innovation	82 411 114	21 631 436	-68 342 587	35 699 962	51 108 997	17 299 522	-50 116 738	18 291 782	52 218 411	17 288 435	-53 180 037	16 326 809	-1 964 972
Organisational Performance Management	59 031 303	22 273 426	-55 744 975	25 559 755	45 450 176	17 819 140	-44 491 587	18 777 730	44 984 419	17 976 097	-45 346 388	17 614 128	-1 163 602
Policy & Strategy	71 051 993	22 807 014	-60 589 257	33 269 749	56 689 242	18 201 118	-48 828 345	26 062 015	54 525 129	18 240 095	-46 797 098	25 968 126	-93 889
Risk & Resilience	38 486 655	20 459 831	-41 545 906	17 400 581	31 976 034	16 315 980	-33 608 500	14 683 514	31 048 850	16 199 229	-33 901 407	13 346 672	-1 336 843
Support Services: FPR	16 016 134	2 195 115	0	18 211 249	13 313 238	1 780 854	0	15 094 092	12 837 303	1 948 150	0	14 785 453	-308 638
Future Planning & Resilience	624 713 174	270 405 900	-620 473 647	274 645 427	467 265 082	215 300 898	-490 455 904	192 110 076	464 612 954	213 798 527	-485 531 322	192 880 159	770 083
Electricity Generation & Distribution	22 069 593 919	4 989 100 083	-1 716 290 393	25 342 403 609	16 268 914 885	4 042 255 510	-1 341 443 397	18 969 726 998	16 130 984 006	3 983 491 761	-1 275 742 932	18 838 732 835	-130 994 163
Management: Energy	12 494 154	99 114 834	-111 899 567	-290 578	10 029 338	78 343 935	-88 718 318	-345 045	7 213 294	73 363 743	-80 571 037	6 000	351 045
Sustainable Energy Markets	108 002 993	195 584 290	-105 363 770	198 223 513	91 202 954	157 794 065	-86 010 527	162 986 492	65 927 751	128 745 883	-63 733 313	130 940 321	-32 046 171
Energy	22 190 091 066	5 283 799 207	-1 933 553 730	25 540 336 544	16 370 147 177	4 278 393 510	-1 516 172 242	19 132 368 445	16 204 125 050	4 185 601 387	-1 420 047 281	18 969 679 156	-162 689 289
Budgets	1 522 416 069	1 693 275 204	-78 095 826	3 137 595 447	1 082 973 360	1 409 864 181	-62 804 926	2 430 032 614	954 461 251	1 413 951 141	-61 438 981	2 306 973 411	-123 059 204
Cape Town Stadium	117 533 246	31 783 668	0	149 316 914	101 577 802	26 168 793	0	127 746 595	82 451 820	24 385 544	0	106 837 364	-20 909 231
Expenditure	62 842 629	34 793 266	-94 034 348	3 601 547	52 727 403	28 442 539	-78 097 663	3 072 278	50 412 722	28 877 549	-79 243 846	46 425	-3 025 853
Finance: Finance	6 040 803	8 003 640	-13 715 878	328 565	5 043 957	6 456 076	-11 215 132	284 901	4 930 230	6 473 239	-11 385 709	17 760	-267 141
Grant Funding	38 416 370	53 538 978	-47 718 554	44 236 794	32 333 912	44 177 365	-39 704 058	36 807 219	31 254 347	45 044 815	-40 429 239	35 869 924	-937 295
HR Business Partner: Finance	11 263 855	9 792 390	-15 946 017	5 110 228	9 469 183	7 903 871	-13 110 963	4 262 091	9 217 511	8 021 863	-13 375 166	3 864 207	-397 884
Management: Finance	9 157 803	134 774 784	-143 098 310	834 278	7 730 419	108 450 658	-115 418 001	763 076	6 121 953	108 270 885	-114 354 308	38 529	-724 546
Revenue	703 397 448	582 812 089	-1 066 018 489	220 191 048	590 249 737	478 026 635	-884 089 827	184 186 545	571 380 515	494 023 892	-911 903 135	153 501 272	-30 685 273
Supply Chain Management	266 698 404	155 235 951	-405 159 061	16 775 293	218 583 980	125 515 263	-329 146 473	14 952 770	224 341 772	125 982 720	-338 843 595	11 480 898	-3 471 872
Support Services: Finance	3 965 238	9 959 030	-13 626 784	297 484	3 324 390	8 088 073	-11 163 743	248 720	3 264 796	8 100 772	-11 365 567	0	-248 720
Treasury Services	2 450 608 647	55 872 864	-136 390 224	2 370 091 287	1 387 152 999	45 674 855	-113 571 860	1 319 255 994	1 175 325 498	47 168 500	-130 557 145	1 091 936 853	-227 319 142
Valuations	176 908 518												

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
Forensic Services	58 359 290	5 716 800	-67 721 269	-3 645 179	44 694 244	4 664 497	-55 610 942	-6 252 201	42 646 976	4 469 019	-47 115 995	0	6 252 200
Internal Audit	82 615 269	16 004 888	-94 272 234	4 347 923	69 067 958	13 177 802	-78 906 551	3 339 209	67 203 128	13 920 513	-81 123 653	-12	-3 339 221
Legal Services	268 486 213	140 796 295	-391 137 863	18 144 645	217 774 797	103 595 268	-292 033 062	29 337 003	215 299 264	127 820 851	-343 053 812	66 304	-29 270 700
Management: City Manager	45 451 348	159 085 975	-201 492 440	3 044 882	40 354 919	127 784 913	-158 774 235	9 365 597	37 542 561	117 549 446	-153 590 297	1 501 710	-7 863 887
Office of the Mayor	75 745 980	16 303 340	-66 714 131	25 335 189	49 448 826	13 436 036	-53 164 395	9 720 466	52 621 476	14 039 744	-57 423 420	9 237 800	-482 666
Ombudsman	21 423 634	3 720 697	-22 171 608	2 972 724	17 115 100	3 009 901	-18 361 123	1 763 878	16 664 976	3 193 316	-19 853 322	4 969	-1 758 908
Office of the City Manager	552 081 734	341 627 995	-843 509 546	50 200 184	438 455 844	265 668 417	-656 850 308	47 273 953	431 978 381	280 992 889	-702 160 499	10 810 771	-36 463 182
Capital Programs & Projects: S&S	25 561 530	4 086 204	0	29 647 734	18 298 166	3 367 654	0	21 665 820	17 329 864	3 455 261	0	20 785 125	-880 696
Disaster Management Risk Centre	96 096 138	111 201 084	-627 837	206 669 385	73 872 815	87 420 287	-562 104	160 730 998	73 650 773	79 673 131	-605 881	152 718 023	-8 012 975
Emergency Policing Incident Control	136 529 087	60 004 186	-195 647 860	885 412	88 587 168	48 745 793	-141 622 638	-4 289 676	80 356 757	43 233 887	-123 373 337	217 308	4 506 984
Events	189 223 144	88 094 979	-11 784 158	265 533 964	123 167 501	68 461 882	-10 156 613	181 472 770	118 543 581	60 731 705	-9 963 618	169 311 668	-12 161 102
Finance: S&S	6 866 822	1 001 191	-7 434 893	433 121	5 443 953	814 529	-6 137 903	120 579	5 403 028	907 235	-6 310 263	0	-120 579
Fire Services	915 233 937	308 447 899	-13 648 535	1 210 033 301	691 173 937	249 226 015	-11 206 599	929 193 352	676 683 539	214 219 190	-11 831 855	879 070 875	-50 122 478
HR Business Partner: S&S	7 784 480	800 794	-8 126 731	458 544	5 702 906	643 394	-6 645 160	-298 859	5 704 743	720 786	-6 425 529	0	298 859
Management: Safety & Security	75 177 818	183 575 877	-252 413 376	6 340 319	19 132 295	148 955 702	-202 623 176	-34 535 179	17 706 334	147 089 298	-164 557 680	237 952	34 773 130
Metropolitan Police Services	948 628 636	354 694 583	-62 276 495	1 241 046 725	745 238 955	282 822 841	-53 223 767	974 838 030	713 472 783	277 534 586	-47 651 707	943 355 662	-31 482 367
Public Safety	4 215 066 592	912 381 357	-235 159 474	4 892 288 476	3 362 485 062	717 861 597	-178 451 080	3 901 895 579	3 385 863 194	743 058 225	-190 794 012	3 938 127 407	36 231 827
Public Emergency Communications Centre	58 461 412	86 986 701	-141 445 852	4 002 262	46 795 195	67 538 299	-112 954 325	1 379 169	46 418 246	58 894 018	-105 312 265	0	-1 379 169
Support Services: S&S	39 709 849	8 521 464	-40 590 050	7 641 263	30 189 493	6 947 434	-33 498 484	3 638 444	30 787 872	6 791 118	-32 302 370	5 276 620	1 638 176
Safety & Security	6 714 339 445	2 119 796 321	-969 155 260	7 864 980 506	5 210 087 447	1 682 805 427	-757 081 848	6 135 811 027	5 171 920 714	1 636 308 440	-699 128 516	6 109 100 638	-26 710 389
Development Management	416 623 671	117 233 041	0	533 856 712	344 500 738	94 985 454	0	439 486 192	338 422 140	97 365 826	0	435 787 966	-3 698 226
Environmental Management	722 852 572	243 092 882	-279 103	965 666 351	508 187 299	198 511 008	-164 918	706 533 389	489 131 075	195 230 057	-296 000	684 065 132	-22 468 257
Finance: SP & E	16 270 252	4 764 028	-20 471 304	562 975	11 953 151	3 885 526	-15 801 203	37 475	11 387 721	3 993 418	-15 380 504	635	-36 840
HR Business Partner: SP & E	3 987 769	1 870 197	-5 657 679	200 287	3 476 093	1 510 845	-4 635 894	351 044	3 132 687	1 667 998	-4 800 685	0	-351 044
Managmnt: Spatial Planning & Environment	18 425 124	111 396 063	-128 900 645	920 542	15 210 490	88 890 618	-104 278 380	-177 273	9 057 428	88 261 993	-97 319 422	-1	177 272
Project Management Office: SP & E	11 390 766	2 427 903	-13 245 716	572 953	9 480 679	1 956 753	-11 046 118	391 314	9 208 705	2 144 533	-11 353 238	0	-391 314
Support Services: SP & E	12 071 204	2 241 339	-13 419 433	893 110	9 728 130	1 809 214	-11 070 877	466 466	8 558 132	2 045 472	-10 603 577	28	-466 439
Urban Planning & Design	160 376 231	35 263 891	0	195 640 122	126 278 549	28 612 821	0	154 891 370	126 301 359	29 390 329	0	155 691 687	800 317
Urban Regeneration	647 941 213	62 055 521	0	709 996 734	515 589 129	50 081 252	0	565 670 381	512 292 587	46 656 520	0	558 949 107	-6 721 274
Spatial Planning & Environment	2 009 938 800	580 344 866	-181 973 880	2 408 309 785	1 544 404 256	470 243 492	-146 997 390	1 867 650 359	1 507 491 833	466 756 146	-139 753 425	1 834 494 554	-33 155 804
Finance: Transport	24 374 324	2 469 116	-28 520 215	-1 676 775	15 281 593	2 003 042	-16 638 030	646 606	11 483 194	2 239 564	-12 901 997	820 761	174 155
Management: Urban Mobility	16 034 784	153 256 838	-168 575 617	716 005	11 863 696	123 712 272	-135 606 491	-30 524	10 318 766	123 381 660	-133 699 982	445	30 969
Public Transport	1 848 479 982	243 450 890	-104 004 762	1 987 926 111	1 360 570 461	207 185 992	-92 921 057	1 474 835 396	1 348 897 718	202 012 208	-91 202 771	1 459 707 155	-15 128 241
Roads Infrastructure Management	2 032 480 573	442 144 124	0	2 474 624 697	1 493 243 943	360 274 764	0	1 853 518 707	1 547 305 880	359 571 277	0	1 906 877 158	53 358 451
Transport Infrastructure Implementation	2 205 187 357	143 095 153	-47 738 715	2 300 543 795	1 590 818 342	115 971 928	-39 822 999	1 666 967 270	1 170 413 900	118 833 231	-44 331 701	1 244 915 429	-422 051 841
Transport Planning & Network Management	351 711 281	139 451 005	-20 018 472	471 143 814	271 437 855	112 213 773	-16 631 660	367 019 968	266 331 048	112 840 303	-16 699 936	362 471 415	-4 548 552
Transport Shared Services	209 175 032	143 489 401	-168 013 234	184 651 200	152 582 783	115 794 262	-138 316 843	130 060 201	160 902 203	117 854 336	-137 338 616	141 417 922	11 357 721
Urban Mobility	6 687 443 334	1 267 356 527	-536 871 015	7 417 928 846	4 895 798 673	1 037 156 032	-439 937 081	5 493 017 624	4 515 652 710	1 036 732 578	-436 175 002	5 116 210 286	-376 807 338
Finance & Capital Implementation	52 089 367	14 340 080	-44 627 269	21 802 178	36 418 558	11 665 488	-31 400 039	16 684 007	33 367 387	10 928 085	-31 658 213	12 637 259	-4 046 748
HR Business Partner: UWM	6 453 186	1 098 598	-7 200 706	351 078	5 433 097	887 826	-6 012 277	308 645	4 916 408	970 610	-5 887 017	0	-308 645
Integrated Planning & Waste Strategy	69 652 685	67 365 443	-126 861 129	10 156 999	55 710 929	53 724 944	-100 771 104	8 664 769	52 225 482	54 001 134	-101 057 030	5 169 586	-3 495 183
Management: Urban Waste Management	28 421 890	85 236 840	-112 231 124	1 427 606	21 940 460	67 164 262	-87 700 004	1 404 719	20 515 618	66 352 888	-86 868 506	0	-1 404 719
Public Empowerment & Development	82 895 288	79 763 794	-96 235 746	66 423 336	56 364 785	63 870 013	-72 651 370	47 583 428	43 519 397	60 644 652	-56 264 726	47 899 323	315 895
Support Services: UWM	120 063 669	13 785 950	-131 880 999	1 968 619	95 880 454	11 193 772	-109 284 440	-2 210 214	102 186 936	11 818 999	-114 005 936	0	2 210 214
Waste Services	3 627 284 400	2 764 650 403	-882 326 254	5 509 608 549	2 887 666 910	2 269 134 572	-724 275 578	4 432 525 904	2 882 443 662	2 262 181 356	-704 220 188	4 440 404 830	7 878 926
Urban Waste Management	3 986 860 484	3 026 241 108	-1 401 363 228	5 611 738 364	3 159 415 192	2 477 640 877	-1 132 094 811	4 504 961 258	3 139 174 890	2 466 897 724	-1 099 961 616	4 506 110 997	1 149 739
Bulk Services	3 529 052 528	2 251 766 773	-576 914 424	5 203 904 877	2 546 062 992	1 862 324 311	-473 905 069	3 934 482 235	2 361 669 854	1 850 566 704	-491 119 773	3 721 116 784	-213 365 450
Commercial Services	886 393 304	644 413 911	-595 530 110	935 277 106	676 291 686	530 927 876	-491 313 839	715 905 723	473 426 557	541 478 593	-500 866 070	514 039 080	-201 866 643
Communication & Partnership	29 974 581	19 643 358	0	49 617 939	23 401 586	15 765 968	0	39 167 554	20 679 146	15 137 444	0	35 816 590	-3 350 964
Distribution Services	10 265 721 476	4 245 453 396	-439 307 235	14 071 867 637	7 722 429 764	3 389 073 689	-363 066 558	10 748 436 895	7 917 188 960	3 491 943 904	-369 188 786	11 039 944 078	291 507 183
HR Business Partner: W & S	42 771 860	35 467 232	-62 799 143	15 439 949	34 177 530	28 465 008	-50 889 275	11 753 262	32 133 008	26 831 299	-49 177 952	9 786 355	-1 966 907
Management: Water & Sanitation	6 441 663	104 598 544	-110 707 910	332 298	5 422 966	82 843 451	-87 985 337	281 080	4 862 316	77 838 335	-82 200 651	0	-281 080
Support Services: W & S	20 230 914	14 483 262	-33 683 885	1 030 291	16 721 179	11 551 410	-27 420 979	851 610	16 272 381	10 970 272	-27 242 653	0	-851 610
Technical Services: W & S	994 057 431	785 286 981	-1 010 582 975	768 761 437	823 829 583	644 022 488	-834 268 108	633 583 963	742 484 868	636 489 847	-834 588 012	544 386 703	-89 197 261
Water & Sanitation	15 774 643 759	8 101 113 456	-2 829 525 682	21 046 231 533	11 848 337 286	6 564 974 200	-2 328 849 166	16 084 462 320	11 568 217 089	6 651 256 398	-2 354 383 899	15 865 089 588	-219 372 732
Total	76 071 584 958	31 222 665 946	-19 193 447 587	88 100 803 317	57 126 032 046	25 272 367 646	-15 396 614 899	67 001 784 793	55 801 338 540	25 389 795 479	-15 511 560 794	65 679 573 225	-1 322 211 568