CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

DATE:

REPORT TO: COUNCIL

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

QUARTERLY FINANCIAL REPORT: SEPTEMBER 2025
(LSUA1980)

ONDERWERP
KWARTAALLIKSE FINANSIËLE VERSLAG: SEPTEMBER 2025

ISIHLOKO
INGXELO YEMALI YARHOQO NGEKOTA: EYOMSINTSI 2025

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☐ **Committee name** :

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

☑ Council

4. DISCUSSION

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

The quarterly financial report is submitted in accordance with Section 52 of the MFMA and provides an overview of the City's budget implementation status and its financial viability and sustainability.
This report presents the financial position of the abovementioned indicators as at 30 September 2025.

4.1. Financial Implications ☑ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no Additional funding requirements

4.2. Policy and Strategy ☐ Yes ☑ No

4.3. Legislative Vetting ☐ Yes ☑ No

4.4. Legal Implications ☑ Yes ☐ No

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

4.5. Staff Implications ☐ Yes ☑ No

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

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

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

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

4.7. Confidentiality Compliance ☑ Yes

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

5 RECOMMENDATIONS

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

AANBEVELING

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

ISINDULULO

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

ANNEXURES

Annexure A: Quarterly Financial Report (MFMA S52) – 30 September 2025
Annexure B: 2025/26 Q1 Corporate Performance Report

FOR FURTHER DETAILS CONTACT

NAME	CARL STROUD	CONTACT NUMBER	082 922 8990
E-MAIL ADDRESS	CARL.STROUD@CAPETOWN.GOV.ZA		
DIRECTORATE	FINANCE	FILE REF NO	CV 2366
SIGNATURE : DIRECTOR			

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

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

MAYORAL COMMITTEE MEMBER

NAME	CLLR SISEKO MBANDEZI	COMMENT:
DATE		
SIGNATURE		

LEGAL COMPLIANCE

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

☐ NON-COMPLIANT

NAME		COMMENT:
DATE		
SIGNATURE		

EXECUTIVE MAYOR

NAME	GEORDIN HILL-LEWIS	COMMENT:
DATE		
SIGNATURE		

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

QUARTERLY FINANCIAL REPORT
(MFMA S52)

SEPTEMBER 2025 – QUARTER 1

EXECUTIVE SUMMARY

BACKGROUND

Section 52 of the MFMA states:

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

Regulation 31 of the MBRR states:

"The S52 Mayor's Report must be in the format specified as per Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Municipal Management Finance Act; and must be consistent with the monthly budget statements for September, December, March and June as applicable;...".

MAYOR’S QUARTERLY REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2025

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

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

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

SUMMARY OF CONTENT

- **Key Data (Page 4 - 42)**
  This section of the report includes certain Key Financial Performance Indicators for the City.

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

- **In Year Budget Statement Supporting Tables (Page 50 – 97)**
  This section provides the City's supporting tables in the format prescribed by the MBRR.

- **Municipal Cost Containment Regulations (MCCR) (Page 99 – 107)**

KEY DATA

OPERATING BUDGET

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

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

CAPITAL BUDGET

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

FINANCIAL POSITION

Working Capital	Provisional Outcome 2024/25	Original Budget 2025/26	Adjusted budget 2025/26	YearTD actual
Cost coverage ratio[3]				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.73:1	-	-	2.34:1
Liquidity				
Current Ratio (Current assets/current liabilities)[4]	1.75	1.55	1.46	2.25
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure)[5]	-2.86%	3.60%	3.59%	2.43%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants)[6]	86.87%	55.51%	51.69%	33.56%
Financial Position (R'Thousands)[7]				
Total Assets	99 513 559	110 765 156	112 721 402	102 900 917
Total Liabilities	26 697 052	37 225 107	39 172 384	25 865 248
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	10 576 530	6 340 418	7 622 355	14 659 117

- **Cost coverage ratio**[3]
  This ratio indicates a municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that period.

  The ratio outcome for the period under review is 2.34 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio**[4]
  This ratio assess a municipality's ability to pay back its short-term liabilities (debt and payables) with its short-term assets (cash, inventory and receivables).

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

- **Capital Charges to Operating Expenditure**[5]
  This ratio indicates the cost required to service the borrowing of a municipality. It assesses the borrowing or payment obligation expressed as a percentage of total operating expenditure.

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

- **Borrowed funding of 'own' Capital Expenditure**[6]
  The ratio indicates the extent of capital expenditure financed from borrowed funding compared to own and other funding sources, excluding transfers and grant funded expenditure.

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

- **Financial Position**[7]
  Movements on the operating- and capital budget will impact on the financial position. Underspending on the capital budget will, for instance, lead to the property, plant and equipment result being less than budget. As such the outcome and related reasons for variances in the operating- and capital budget forms a critical link in determining the variance on the financial position of a municipality. The final outcomes for the financial position will only be known once year-end transactions have been finalised.

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

Debtors

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

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

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

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

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

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

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

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

Human Resources

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

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

Details on senior managers' remuneration and the remuneration of other municipal staff can be found in *Councillor and staff benefits* on page 86.

Staff Complement

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

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

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

The City had 3428 vacancies as at 30 September 2025; 2762 positions were filled (1295 internal, 319 external, 218 rehire, 882 EPWP) with 362 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required.

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

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna-tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
City Manager	**369**	**R 327 167 487**	**3.79%**	1	5	0	2	8	3	1	4	**370**	**R 328 123 257**	**5.14%**	The vacancy rate in OCM has increased from 3.79% to 5.14% as at the end of September 2025. During September 2025 the Directorate confirmed 8 appointments with a further 5 appointments anticipated for October to December 2025.
Community Services & Health	**5559**	**R 2 732 427 056**	**4.05%**	27	25	24	204	280	5	11	16	**5576**	**R 2 732 804 683**	**3.95%**	The vacancy rate decreased from 4.05% at the end of August 2025 to 3.95% at the end of September 2025. This is well below the Corporate target vacancy rate of 10%. The Directorate received 16 terminations and made 52 appointments for the period under review. The Directorate has currently 532 vacancies of which 312 are in various stages of filling. Departments continue with weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S processes.

Table continues on next page.

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

Table continues on next page.

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

Table continues on next page.

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna-tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Finance	**1848**	**R 1 128 166 637**	**1.89%**	20	4	1	9	34	2	5	7	**1848**	**R 1 126 419 670**	**1.73%**	Most of the Directorate's vacancies are consequential vacancies that are created due to internal promotions. Bulk interviews and a pool of alternative appointments are the options to assist with rapid filling of vacancies.
Future Planning & Resilience	**382**	**R 404 298 712**	**5.24%**	0	3	0	2	5	0	2	2	**385**	**R 406 509 986**	**4.68%**	The vacancy rate in FPR has decreased from 5.24% to 4.68%. The Directorate anticipates 13 appointments for October/November 2025.

Table continues on next page.

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

Table continues on next page.

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

Table continues on next page.

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

Table continues on next page.

Directorate	Staff Establishment 31 August 2025			Staff Movement for period 1 to 30 September 2025								Staff Establishment 30 September 2025			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna-tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Urban Waste Management	**3709**	**R 1 323 533 229**	**6.77%**	12	16	2	146	176	4	6	10	**3710**	**R 1 322 810 145**	**5.44%**	The vacancy rate has reduced from 6.77% to 5.44%. This is driven by the focus on the bulk recruitment project. Plans to fill critical positions are underway with anticipated fill date of November/December 2025. The Directorate is also filling operational vacancies to ensure festive season readiness.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2026 Q1 (September 2025)

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

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

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

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

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

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

The table below provides an age analysis of vacancies per directorate.

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

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

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

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

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

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

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

REVENUE

Main revenue sources for 2025/26

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

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

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

- **Service charges - Water (R43,5 million under)**
  The variance reflects mainly on:
  - Water Sales - Bulk Tariff Consumption and Water Sales - Industrial/Commercial, which was lower than initially anticipated.
  - Connection Fees - Water, where less actions have been performed than originally anticipated due to new contract activations.

- **Interest from Current and Non Current Assets (R200,7 million over)**
  The variance reflects mainly on:
  - Interest Received: Short Term and Call fixed deposits, due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated; and
  - Interest Received - Allocation to Donors, due to improved investment returns because of higher than anticipated interest rates offered in the market.

- **Special rating levies (R35,1 million under)**
  The variance is due to a misalignment between period budget projections and the year-to-date billings.

- **Property Rates (R82,4 million over)**
  The variance is due to property valuation changes made during the reporting period.

- **Fines, penalties and forfeits (R141,89 million over)**
  The variance reflects mainly on:
  - Fines – Traffic Fine Accruals and building fines due to more fines issued than initially anticipated.
  - Forfeited retentions and penalties because of penalties charged for poor contractor performance.

- **Transfers and subsidies – Operational (R41,7 million under)**
  The variance reflects mainly on:
  - Grants and Subsidies: Provincial (Conditional), within the following directorates:
    - Community Services & Health, due to an outstanding September 2025 claim pertaining to Provincial Health; and
    - Safety & Security, due to initial delays with the signing of the Transfer Payment Agreement (TPA) for LEAP.
    - Human Settlements, the variance is mainly on the following projects:
      - Gugulethu Infill Project Erf 8448/MauMau & Greenville Phase 5 BNG Units, where the invoices have been received and being vetted for payment.
      - Maroela Housing (South), where a pending work permit is required from the Department of Labour.
      - IDA Projects, due to delays with Human Settlements Development Grant (HSDG) approval before the projects can commence.
      - Greenville Housing Ph4 Tops, where phase 4 of the project has been completed. The budget for phase 5 will be reprioritised.
      - Atlantis, Kanonkop Phase 2, Top Structure, where contractor appointment is awaited. The tender is currently in the appeal period.
  - Grants and Subsidies: PCDR (Conditional), within the following directorates:
    - Urban Mobility because of the late recovery on IRT Phase 2A staff actuals for September 2025, as well as vacancies within the project.
    - Water & Sanitation experienced delays and changes in the implementation of several grant-funded projects as a result of the following:
      - The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year.
      - The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods.
      - The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays, resulting in the likelihood that the full grant allocation will not be spent in the current financial year.

- **Other Gains (R42,7 million over)**
  The variance is largely due to:
  - Inventory consumed: Gains Water, where the water volumes drawn from the internal dams are more than budgeted for in the inventory system.
  - Inventory consumed: Price Adj Bulk Water/Reticulation Water, due to the water consumption for customers being slightly higher than budgeted volumes.

  Gains on Foreign exchange, due to forex gains on the ORIO grant funds received.

Reasons for variances on revenue by source can be found in *Material variance explanations for revenue by source and by vote* on page 50.

EXPENDITURE

Main expenditure types for 2025/26

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

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

Reasons for major over-/under expenditure by type

- **Employee related costs (R328,3 million under)**
  The variance is mainly due to:
  - The turnaround time in filling vacancies.
  - The internal filling of vacancies.
  - Slower than planned implementation of job creation projects (EPWP).

- **Bulk purchases - electricity (R32,9 million over)**
  The variance is due to Eskom structural changes made to bulk purchases.

- **Debt impairment (R114,0 million under) and Irrecoverable debts written off (R115,2 million over)**
  The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance.
  While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.15% (R1,2 million over expenditure).

- **Interest (R128,3 million under)**
  The variance is due to the delayed drawdown of loans as informed by the City's financing strategy resulting in savings on external interest payable for the year-to-date.

- **Contracted Services (R182,3 million under)**
  The variance reflects mainly on the following categories:
  - Advisory Services - Research & Advisory, due to misalignment between the period budget and the timing of project milestones achieved.
  - G&D AdvServ – Research & Advisory, due to delays and changes in the implementation of the following projects:
    - The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year.
    - The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods.
    - The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year.
  - Haulage, where the amount of waste required to be hauled to landfill sites was lower than anticipated.
  - G&D Contracted Services Building, because of delays in processing of invoices as well as delays in the appointment of contractors for the Atlantis Kanonkop Project, which is currently in BAC tender stage.
  - R&M Contracted Serv Building, due to a number of maintenance projects taking longer than anticipated as well as outstanding invoices for the month of September 2025.
  - R&M Electrical, due to capacity restraints experienced within Safety & Security rendering escort services, staff working in dangerous areas are unable to perform repairs and maintenance.
  - Litter Picking and Street Cleaning, where the EPWP Seasonal tender will be discontinued due to high cost, and direct employment will be used.
  - Sewerage Services, due to a delay in submission of September 2025 invoices by service providers for various wastewater plants.

- **Transfers and subsidies (R42,6 million under)**
  The variance is mainly on Grants/Sponsorships, due to the pending approval of the deviation report for Cape Town Tourism, which delays disbursement of payment.

- **Operational costs (R50,6 million under)**
  The variance reflects mainly on:
  - Uniform & Protective Clothing, due to fewer acquisitions of uniforms and protective clothing for the period under review.
  - Electricity, due to fluctuations in electricity usage at a number of water and wastewater plants, as well as late receipt of invoices for services rendered in September 2025.
  - Bulk Water: Levy (Berg Water Project), due to system challenges experienced at the National Department of Water and Sanitation (DWS), which have resulted in a number of invoices not being received.

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

Expenditure per vote (directorate)

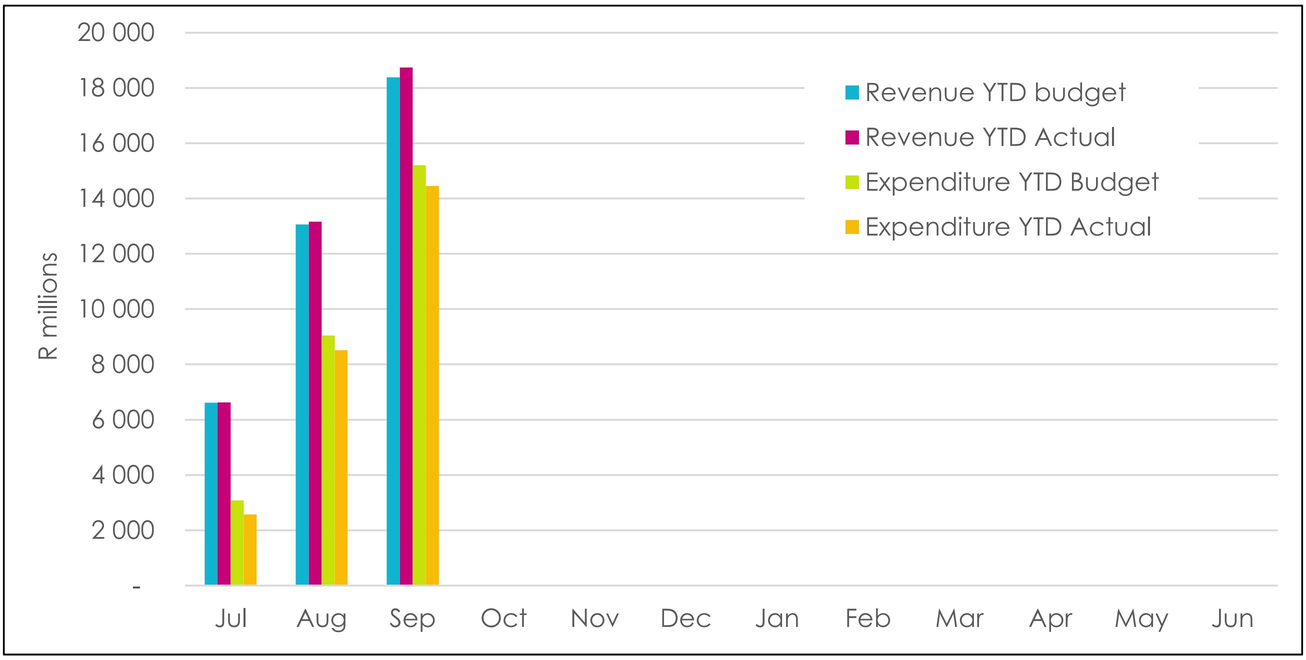
Vote Description R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 944 321	4 944 321	934 562	987 782	(53 220)	-5.4%	4 736 758
Vote 2 - Corporate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

Reasons for under expenditure per vote (directorate)

Details on under expenditure by vote can be found in *Material variance explanations for operating expenditure by vote and by type* on page 61.

Monthly Operating Revenue and Expenditure Performance

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



CAPITAL EXPENDITURE AND FUNDING

Summary Statement of Capital Budget Performance

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

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

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

Capital budget by municipal vote for 2025/26

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

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

- **Safety & Security Directorate (R55 million over)**
  The positive variance reflects mainly on the Vehicles: Additional FY26 and Vehicles: Additional T&D FY26 projects, where vehicles were delivered earlier than anticipated due to availability of stock.

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

- **Urban Mobility Directorate (R71,35 million under)**
  The negative variance reflects mainly on the following projects.
  - IRT Ph2A: Trunk-E2-M9 Duinefontein Railway - Intsikizi, due to slow progress, and high security presence is required due to previous repeated intimidation and threats from local business forums.
  - IRT Ph2A: Depot Building Works – Michells Plain & Khayelitsha, where the delay in the Eskom connection and electricity supply was completed later than anticipated.
  - IRT Ph2A: Trunk-E3-M9 Intsikizi - Morning Star, where construction progress has been considerably slower than anticipated, primarily due to under performance by the contractor.

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

- **Water & Sanitation Directorate (R225,64 million under)**
  The variance is predominantly due to outstanding invoices and invoices being vetted on the following major projects:
  - Cape Flats Aquifer Recharge;
  - Upgrade of Sewer Pump Station;
  - Wesfleur Aeration and Blower Replacement; and
  - Wildevoelvlei WWTW Dewatering projects.

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

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

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

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

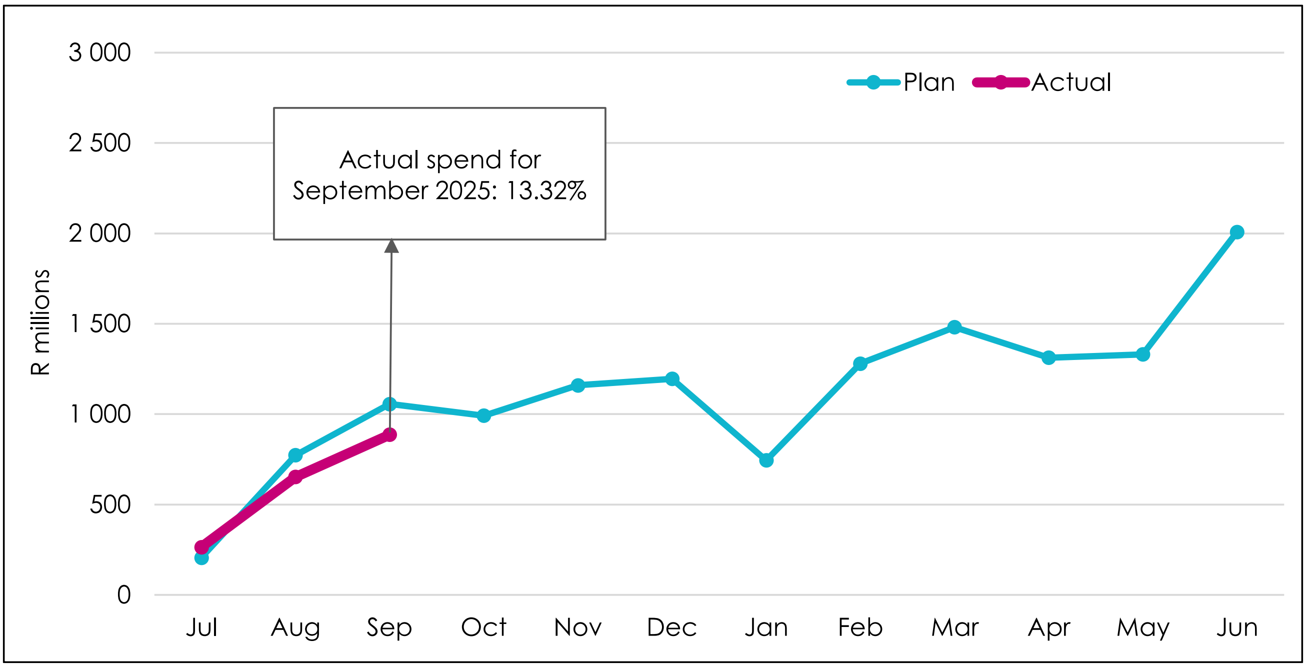
- **Urban Mobility (R361 million)**
  The variance is mainly due to the insurance contingency provision to be utilised as and when an insurance claim is settled and the replacement asset must be procured, as well as soft-lock of contingencies on contracts.

  Furthermore, no construction is scheduled on the following projects for the current financial year, as the tender Contract Required Date (CRD) is set for either the end of the current financial year or the beginning of the 2026/27 financial year:
  - IRT Phase 2A: Nyanga PTI Precinct
  - IRT Phase 2A: Nolungile PTI Precinct
  - IRT Phase 2A: Electric Bus Charging Infrastructure
  - IRT Phase 2A: West
  - IRT Phase 2A: Station Construction: Wynberg-Khayelitsha

- **Water & Sanitation (R106 million)**
  The variance is mainly due to:
  - The Philippi Collector Sewer Project being behind schedule, due to delays following clarification required from the preferred bidder.
  - Trappies Sewer System: Rehabilitation Project, where the progress is slower than anticipated due to limitations caused by the network downstream from the Trappies Sewer System at the Lourens River.
  - The insurance contingency provision to be utilised as and when an insurance claim is settled and the replacement asset must be procured, as well as soft-lock of contingencies on contracts.

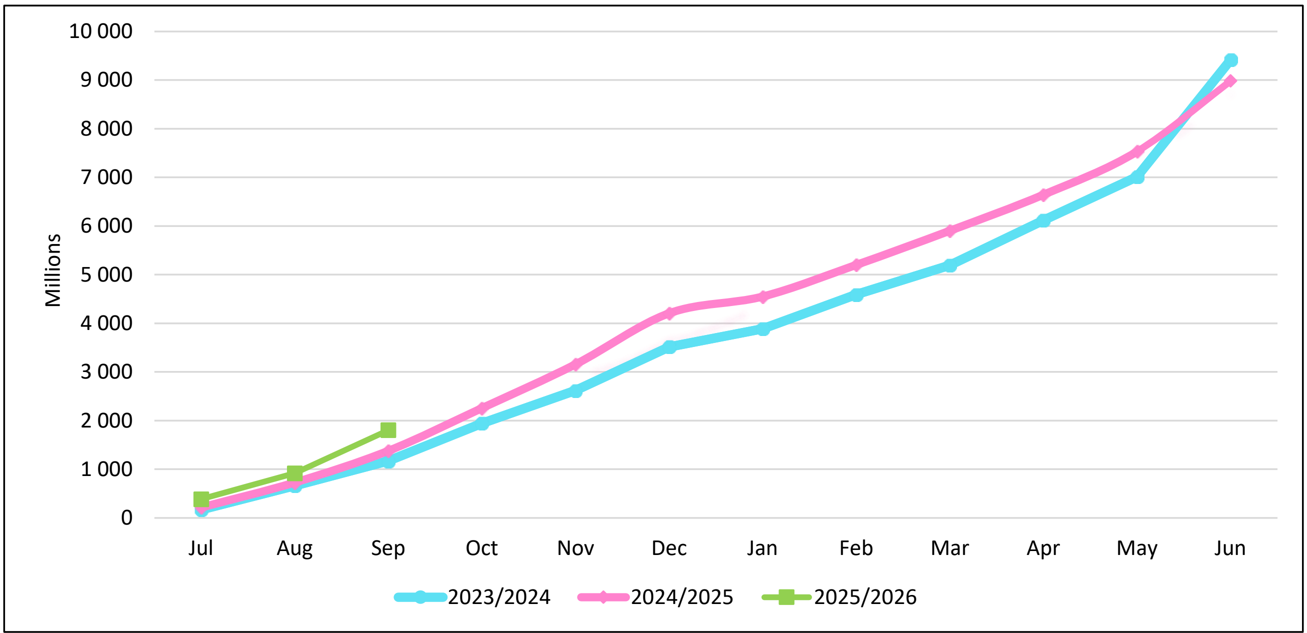
Monthly capital expenditure

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

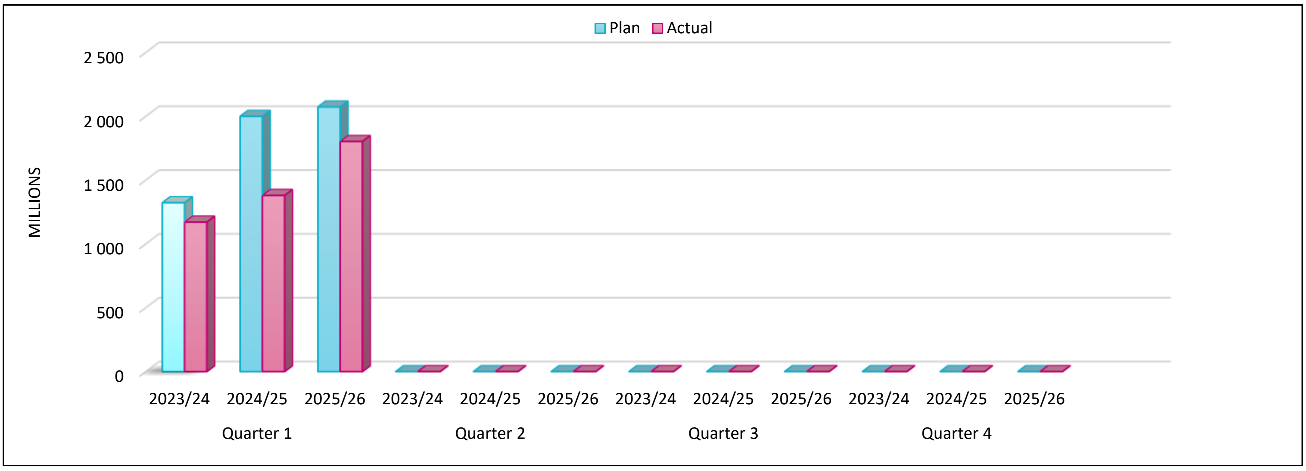


Capital expenditure trend over the current- and past two years

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



The capital expenditure quarterly trend for the 2023/24, 2024/25 and 2025/26 financial years is graphically illustrated below.



Status of major capital programmes/projects

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

Table continues on next page.

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

Table continues on next page.

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

Table continues on next page.

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

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

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

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

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

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

Details on the cash flow can be found in *Cash Flow* on page 49.

The City's investment portfolio breakdown can be found in *Investment portfolio* on page 81.

The monthly actual and targets can be found in *Actual and revised targets for cash receipts and cash flows* on page 89.

GRANT UTILISATION

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

Detailed information on transfers and grants per funding source is reflected in *Transfers and grants expenditure* on page 84.

CREDITORS

Creditors Analysis

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

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

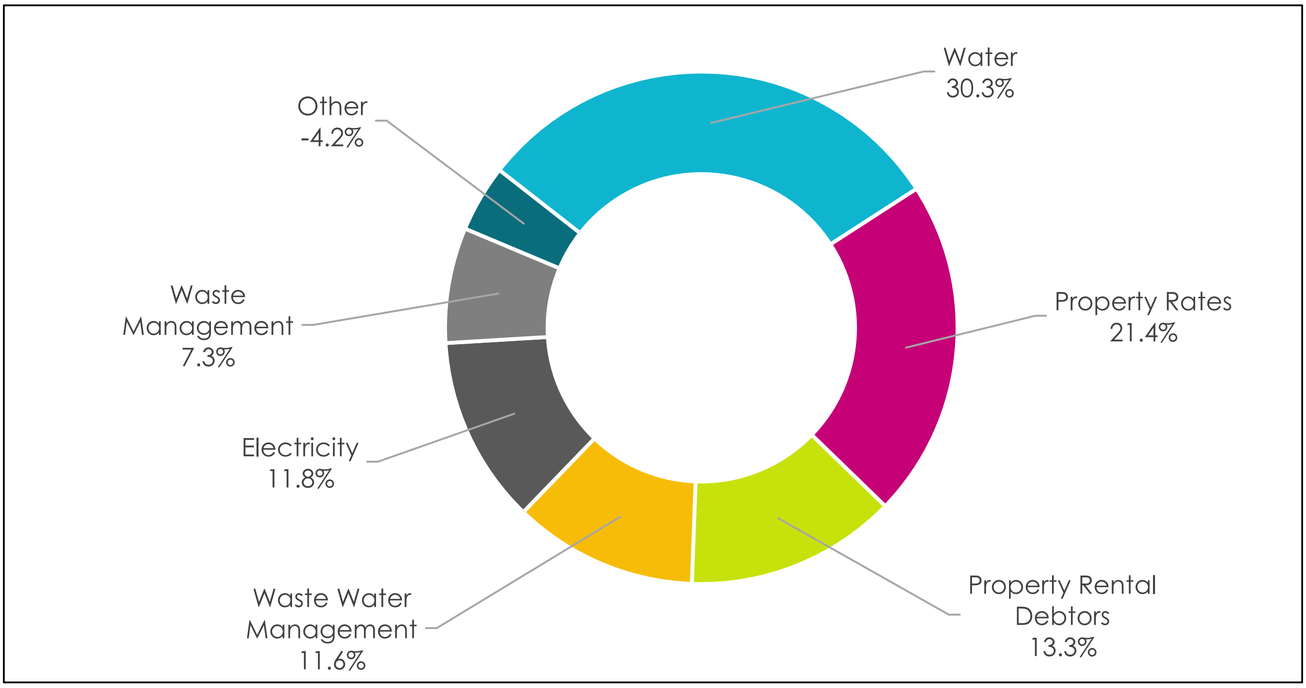
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

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

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Basfour 2295 (Pty) Ltd	R48 633 913.17	R0.00	R378 403.22	R4 387 790.18	R0.00	R0.00	R0.00	R1 970 735.38	R41 896 984.39	The company is in business rescue effective 29 January 2025. A payment of R4 847 780.96 was received from Investec on 18 September 2025. There is a 3-month payment arrangement of R250 000 loaded, effective from August 2025. A legal request was concluded by Debt Management, to determine whether the cession agreement supersedes the Credit Control Policy, to allow for the offset of rental income. The matter was assigned to a senior legal advisor in September 2025. Debt Management requested a meeting to obtain legal guidance on the possibility to offset rental income and clarifying the debtor ranking. A meeting scheduled for 11 September 2025 had to be postponed and the legal opinion must still be obtained.
Basfour 2295 (Pty) Ltd	R46 581 237.18	R2 788 795.16	R93 474.21	R2 451 036.91	R740 010.25	R0.00	R0.00	R1 885 995.35	R38 621 925.30	The company is in business rescue effective 29 January 2025. A payment of R3 038 795.16 was received from Investec on 3 October 2025. There is a 3-month payment arrangement of R250 000 loaded, effective from August 2025. A legal request was concluded by Debt Management, to determine whether the cession agreement supersedes the Credit Control Policy, to allow for the offset of rental income. The matter was assigned to a senior legal advisor in September 2025. Debt Management requested a meeting to obtain legal guidance on the possibility to offset rental income and clarifying the debtor ranking. A meeting scheduled for 11 September 2025 had to be postponed and the legal opinion must still be obtained.
Beadica 281 CC	R39 801 641.35	R591 493.88	R421 907.20	R400 336.46	R18 558.40	R9 701 612.54	R899 443.46	R18 800 523.59	R8 967 765.82	The services were disconnected. The summons could not be served as the debtor could not be traced. A negative trace report was received, and judgment was obtained. The sheriff attempted to execute the warrant at 27 Foregate Square, Harbour Road, Cape Town, but reported the debtor, Beadica 281 CC, as unknown at the address. Legal advice is being sought on declaring the debtor insolvent.
Get Metal Properties (Pty) Ltd	R37 697 856.44	R1 544 122.50	R4 960 890.51	R7 149 363.62	R4 226 610.47	R5 511 008.29	R5 807 481.04	R8 498 380.01	R0.00	A full and final settlement in the amount of R19 755 348.52 was approved by the City Manager on 29 August 2025. Subsequently, the client withdrew the settlement offer, citing an inability to raise the required funds through anticipated loan financing. Due to financial constraints arising from a fire explosion that destroyed their machinery, the client has since entered into a payment arrangement while undertaking efforts to rebuild and restore their operational capacity.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2026 Q1 (September 2025)

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

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security Deposit	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 51 755 913.17	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 3 122 000.00	R 0.00	R 0.00	R 48 633 913.17
Basfour 2295 (Pty) Ltd	R 0.00	R 4 311 084.30	R 3 590 188.93	R 0.00	R 29 546 395.52	R 9 128 084.08	-R 3 342.99	R 8 827.34	R 0.00	R 46 581 237.18
Beadica 281 CC	R 41 216 083.48	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1 427 200.00	R 0.00	R 12 757.87	R 39 801 641.35
Get Metal Properties (Pty) Ltd	R 37 697 856.44	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 37 697 856.44
Myriad Trust	R 17 636 423.23	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 484 500.00	R 0.00	R 0.00	R 17 151 923.23
Parker Food Prop Proprietary Limited	R 14 801 895.37	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 14 801 895.37
Transnet Ltd	R 0.00	R 6 140 876.41	R 5 915 704.40	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 056 580.81
Northern Value Share Block Pty Ltd	R 0.00	R 848 261.25	R 617 452.64	R 0.00	R 9 979 652.44	R 0.00	-R 1 022.66	R 0.00	R 48 959.14	R 11 493 302.81
Bentifor (Pty) Ltd	R 0.00	R 3 084 856.57	R 5 347 964.46	R 0.00	R 1 206 632.17	R 239 513.35	-R 1 046.20	R 0.00	R 0.00	R 9 877 920.35
University of Stellenbosch Department of Paediatrics and Child Health Desmond Tutu TB Centre	R 0.00	R 1 729 346.25	R 1 354 750.00	R 18 070.01	R 3 726 596.88	R 0.00	-R 987.91	R 10 983.60	R 42 063.72	R 6 880 822.55

Top 10 Residential debtors - Age Analysis

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

Table continues on next page.

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

Top 10 Residential debtors service charges breakdown

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

IN YEAR BUDGET STATEMENT TABLES

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

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

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

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

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

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

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

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

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

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

Cash Flow

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

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

SUPPORTING TABLES

Material variance explanations for operating revenue by source and by vote

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

Table continues on next page.

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

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Special rating levies	(35 131)	-29.2%	The variance is due to a misalignment between period budget projections and the year-to-date billings.	No immediate corrective action required.
Operational Revenue	28 306	30.2%	Immaterial variance.	-
Non-Exchange Revenue				
Property rates	82 363	2.5%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Property Rates (over), largely due to property valuation changes made during the reporting period; 2. Income Forgone: Rates: Old Age Pension (under), due to fewer than planned applications approved to date; and 3. Income Forgone: Council Determined Rebate (under), due to fewer than initially anticipated property owners qualifying for the rebate.	Property Rates: The Directorate will continue to monitor billing disputes in order to resolve within the billing month. Income Forgone: Rates: Old Age Pension and Income Forgone: Council Determined Rebate: Will be monitored.
Surcharges and Taxes	–	-	-	-
Fines, penalties and forfeits	141 885	43.8%	The variance reflects mainly on the following: 1. Fines – Traffic Fine Accruals and building fines due to more fines issued than initially anticipated. 2. Forfeited retentions and penalties because of penalties charged for poor contractor performance.	No immediate corrective action required for Fines - Traffic Fines Accruals and building fines. The revenue budget for forfeited retentions and penalties will be amended in the January 2026 adjustments budget.
Licence and permits	866	7.3%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Transfers and subsidies - Operational	(41 734)	-1.7%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Grant and Subsidies - National (Conditional) (over), within the following directorates: a) Urban Mobility, where grant implementation on the Public Transport Interchanges Project is being prioritised; and b) Future Planning and Resilience, where the Programme & Project Preparation Support Grant (PPPSG) funded projects are ahead of schedule. c) Water & Sanitation because of a misalignment of period budget provisions relating to EPWP projects. 2. Grants and Subsidies: Provincial (Conditional) (under), within the following directorates: a) Community Services & Health, due to an outstanding September 2025 claim pertaining to Provincial Health; and b) Safety & Security, due to initial delays with the signing of the Transfer Payment Agreement (TPA) for LEAP. c) Human Settlements, the variance is mainly on the following projects: i) Gugulethu Infill Project Erf 8448/MauMau & Greenville Phase 5 BNG Units, where the invoices have been received and being vetted for payment; ii) Maroela Housing (South), where a pending work permit is required from the Department of Labour. iii) IDA Projects, due to delays with Human Settlements Development Grant (HSDG) approval before the projects can commence; iv) Greenville Housing Ph4 Tops, where phase 4 of the project has been completed. The budget for phase 5 will be reprioritised. v) Atlantis, Kanonkop Phase 2, Top Structure, where contractor appointment is awaited. The tender is currently in the appeal period. 3. Grants and Subsidies: PCDR (Conditional) (under), within the following directorates: a) Urban Mobility because of the late recovery on IRT Phase 2A staff actuals for September 2025, as well as vacancies within the project. b) Water & Sanitation experienced delays and changes in the implementation of several grant-funded projects as a result of the following: i) The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year. ii) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods. iii) The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays, resulting in the likelihood that the full grant allocation will not be spent in the current financial year.	Period budget provisions to be reviewed. The TPA for LEAP has been signed and recoveries will commence in the next reporting period.

Table continues on next page.

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

Table continues on next page.

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

Table continues on next page.

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

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

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

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

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

Material variance explanations for operating expenditure by vote and by type

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - Community Services & Health	(53 220)	-5.4%	The variance reflects mainly on the following categories: 1. Employee related costs (under), mainly on: a) Salaries and Wages and Pension Scheme Employer Contribution, due to the turnaround time in filling vacancies; b) Non-Permanent, where the period budget is not aligned to the projected spending linked to seasonal beach and pool attendants' life savers. The bulk of these seasonal workers will only commence during October and November 2025; and c) Wages: Mayor's Job Creation Project(MJCP), due to less MJCP workers appointed to date. 2. Inventory Consumed (under), due to a combination of over-/under-expenditure mainly against the following categories: a) G&D Pharmaceutical Supplies (over), due to misalignment of period budget and actual expenditure; and b) G&D Vaccines (under), due to outstanding invoices from service providers. 3. Depreciation & amortisation (under), due to lower than expected implementation of 2024/25 capital projects, resulting in under performance on asset depreciation in the current financial year. 4. Contracted Services (over), due to a combination of over-/under-expenditure mainly against the following categories: a) G&D Lab Services – Medical, R&M Gardening Service, Security Services: Municipal Facilities, and R&M Clearing & Grass Cutting Services (over), because of higher than expected demand for these services resulting in misalignment of period budgets and actual expenditure incurred. b) R&M Contracted Services Building and R&M Maintenance of Equipment (under), due to outstanding Plant Maintenance (PM) work orders for September 2025.	The Directorate has 532 vacancies in various stages of the recruitment and selection (R&S) process; 423 posts were filled while 73 positions were terminated since the beginning of the financial year. 1. Employee related costs: a) Salaries and Wages, the directorate has weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S processes and to prioritise vacancies nine months and older; b) Period budget will be aligned to the projected spending and the actual appointments will be monitored in line with budget availability; and c) Randomisation of potential MJCP workers is underway. Employment contracts will be done once all paperwork is processed. 2. G&D Pharmaceutical Supplies and G&D Vaccines: Period budget to be aligned to projected spending and GRN of invoices upon receipt. 3. To complete the implementation of 2024-25 Capital Roll-over projects and capitalisation of assets. 4. a) Period budget to be aligned to projected spending. b) Outstanding PM orders to be settled.

Table continues on next page.

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

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

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

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

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

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

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

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

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

Table continues on next page.

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

Table continues on next page.

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

Material variance explanations for capital expenditure by vote

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

Table continues on next page.

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

Table continues on next page.

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

Table continues on next page.

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

Material variance explanations for cash flow

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

Material variance explanations for corporate performance for Quarter 1 of 2026

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

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

Material variance explanations for capital expenditure by vote (Indicator 16.D/KOI.19) can be found in *Material variance explanations for capital expenditure by vote* on page 73.

Performance indicators

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

Aged Creditors

Description R thousands	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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	41 588	–	39	–	–	–	–	–	**41 627**	33 732
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**41 588**	**–**	**39**	**–**	**–**	**–**	**–**	**–**	**41 627**	**33 732**

Aged Debtors

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

Investment portfolio

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

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

Table continues on next page.

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

Table continues on next page.

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

Transfers and grants expenditure

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

Table continues on next page.

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

Expenditure on councillor and board members' allowances and employee benefits

Councillor and staff benefits

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

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Councillors (Political Office Bearers plus Other)				
Basic Salaries and Wages	(2 477)	-5.7%	Immaterial variance.	-
Pension and UIF Contributions	(897)	-99.4%	Immaterial variance.	-
Medical Aid Contributions	796	100.0%	Non-alignment of period budget.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Motor Vehicle Allowance	(157)	-71.0%	Non-alignment of period budget.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Cellphone Allowance	(145)	-5.5%	Immaterial variance.	-
Housing Allowances	–	-	-	-
Other benefits and allowances	46	1.6%	Immaterial variance.	-
Senior Managers of the Municipality				
Basic Salaries and Wages	(65)	-0.7%	Immaterial variance.	-
Pension and UIF Contributions	(230)	-22.9%	The variance is due to a misalignment of the budget as a result of the structuring of TCOE of an Executive Director.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Medical Aid Contributions	4	11.6%	Immaterial variance.	-
Performance Bonus	–	-	-	-
Motor Vehicle Allowance	(8)	-6.4%	Immaterial variance.	-
Cellphone Allowance	2	1.3%	Immaterial variance.	-
Other benefits and allowances	1	4.1%	Immaterial variance.	-
Payments in lieu of leave	–	-	-	-
Long service awards	–	-	-	-
Other Municipal Staff				
Basic Salaries and Wages	(211 260)	-6.4%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects (EPWP).	The City had 3428 vacancies as at 30 September 2025; 2726 positions were filled (1295 internal, 319 external, 218 rehire & 882 EPWP) with 362 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required. The appointment of EPWP(Job Creation) workers through the roll-out of programmes as per approved Project Identification Documents (PID) is a continuous process.
Pension and UIF Contributions	(79 763)	-13.6%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.

Table continues on next page.

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

Monthly actual and targets for cash flow

Actual and revised targets for cash receipts and cash flows

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

Table continues on next page.

City of Cape Town: S52 Annexure A – 2026 Q1 (September 2025)

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

Capital expenditure trend

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

Capital expenditure on new assets by asset class

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

Capital expenditure on renewal of existing assets by asset class

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

Capital expenditure on upgrading of existing assets by asset class

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

Expenditure on repairs and maintenance by asset class

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

Table continues on next page.

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

Depreciation by asset class

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

Table continues on next page.

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

MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR)

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

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

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

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

City of Cape Town

Cost Containment In-Year Report				
Category	2025/26 Current Budget	Q1 2026		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	1 530 821	173 525	126 708	This category includes contracted services i.e. professional- and advisory services, and contractors. Consultants are used for various repairs and maintenance programs, outsourced administrative support and medical staff, and for professional- and advisory services. Requests for the use of consultants must be supported by the relevant executive director or senior manager. The YTD expenditure relates to professional service fees linked to the preparation of demand plan items, appointment of legal advisors to represent the City in staff arbitrations, confidential forensic investigations, payment of legal fees, consultancy services for the followng projects: Workforce Development Programme, Investment Positioning, Supplier Development Programme, Enterprise Development Programme, Planning and conceptual designs, professional services for resurfacing of roads and for scoping and feasibility studies. Additionally, fees paid to the Audit Committee in relation to Audit and Perfomance Committee Meetings.
Vehicle used for political office-bearers	-	-	-	No provision against this category in the current financial year.
Travel and Subsistence	40 091	9 370	6 249	The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City. The YTD expenditure relates largely to claims submitted by staff, who do not receive an allowance for essential usage or participate in a structured travel allowance, using their own vehicles for business purposes. Furthermore, travel expenditure including flights, accommodation, subsistence and related costs was incurred for various domestic and international business trips by officials and councillors. An international trip to the United Kingdom, to participate in the Digital Government (DIGIGOV) Expo and engage in other strategic meetings, took place from 21 September to 6 October 2025. The International Relations Team accompanied the Mayor on approved international missions to Washington and Spain.

Table continues on next page.

Cost Containment In-Year Report				
Category	2025/26 Current Budget	Q1 2026		Comment
		Budget	Actual	
	R Thousand			
Domestic Accommodation	2 680	552	230	The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City. Online conferences, meetings, events and training are explored or recommended first, and in-person events are approved strictly in accordance with the City's Cost Containment Policy. The YTD expenditure relates to travel costs for authorised staff who are required to attend various association's conferences countrywide e.g. AMEU (Association of Municipal Electricty Utilities) and SARPA (South African Revenue Protection Association).
Sponsorships, Events and Catering	326 022	110 031	68 783	Sponsorships (consisting of grants-in-aid and sponsorships): All grant-in-aid applications are subject to a screening process to ensure that allocations recommended by the relevant delegated authority comply with the City's Grant-in-aid Policy as well as other relevant policies. Sponsorships are allocations made to organisations who support the City's strategic objectives. Memoranda of Agreement, indicating clear deliverables, are signed with all organisations and payments are made in tranches based on outcomes of agreed deliverables. Events: An ad-hoc committee facilitates selection of events and makes recommendations to the Executive Mayor on which events the City may support in terms of the City's Integrated Development Plan (IDP), and Events Policy. Catering: The City's Catering & Beverage Provision Policy sets out the applicable cost containment measures, which are strictly adhered to within the City. The YTD expenditure relates largely to payments for annual- and ad hoc allocations to support specific programs/events aligned to the City's IDP and strategic objectives, such as the Cape Town Stadium, Cape BPO, Greencape, Craft & Design Institute, Shark Spotting - Baboon Management, Philippi Economic Development Initiative, Inner City Brand Project, Cape Innovation and Technology Initiative and the Development Action Group.

Table continues on next page.

Cost Containment In-Year Report				
Category	2025/26 Current Budget	Q1 2026		Comment
		Budget	Actual	
	R Thousand			
Communication	92 833	11 887	9 211	The City, as far as possible, uses newspapers with a readership base predominantly within the City's geographical area and also focuses on community newspapers. The function is centralised within the Corporate Services Directorate and is managed by the Communication Department so as to ensure stricter controls, which include the following measures: a) Reducing the number and scale of communication campaigns; b) Reducing the size and range of print- and radio advertising; c) Shifting advertising to the digital space from the traditional print and radio; and d) Increasing the use of social media as a communication tool using insourced resources. The YTD expenditure relates to the psychometric assessments conducted as part of the recruitment and selection process. Additional costs, including advertising of sub-council notices, tenders and external recruitment adverts, as well as procurement of City-branded items to ensure a professional and standardised appearance, were incurred.
Other related expenditure items - Conferences & Seminars	3 711	610	170	The City's Systems and Procedures (SOP) for attendance of seminars, external meetings/workshops and conferences sets out cost containment measures, which are strictly adhered to within the City. The YTD expenditure relates to online events as online conferences, meetings, events and training are recommended and explored first. In-person events are approved strictly according to the City's Cost Containment Policy.

Table continues on next page.

Cost Containment In-Year Report				
Category	2025/26 Current Budget	Q1 2026		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items - Overtime	1 019 134	198 118	193 084	The City's Overtime Policy sets out the applicable cost containment measures, which include: a) Guidelines for administration of overtime work on Sundays and public holidays; b) Application and approval process management; c) Approval of overtime work and payment by officials with delegated authority; and d) Monitoring and reviewing provisions and justification of overtime expenditure by relevant directors. Directorates have implemented strict measures to manage overtime and closely monitor the amount of overtime operational staff may claim each month. The YTD expenditure is largely as a result of emergency overtime worked as follows: 1. To ensure the quality and continuity of electrical supply to customers within the City of Cape Town supply area, which at times requires the allocation of resources on a continuous basis including after-hours, public holidays and weekends in order to meet the obligations of the City as a utility provider. These after-hour services have been exacerbated by load theft and vandalism, which has significantly increased as a result of the general state of the economy and unemployment. 2. For staff who are required to attend to emergencies on the reticulation water and sewer network as well as failures at pump stations. 3. To ensure that the Cape Town and Bellville CBDs are cleaned after-hours as there is less traffic flow during these hours. 4. To ensure all waste is collected in instances of refuse removal vehicle breakdowns, staff are required to work overtime. 5. Disposal facilities having to remain open to accomodate refuse removal vehicles for after-hours waste disposal. 6. Workshops having to repair refuse removal vehicles that have broken down after-hours. 7. Overtime worked by the Anti-land Invasion-, Metals Theft, and other teams that could not be covered by members in shift leading to operations being conducted after-hours. The increase in escort requirements from other directorates, which include VIP protection for councillors and management further contributed to the expenditure.
Other related expenditure items - Office furniture	15 976	7 643	6 539	The City's Corporate Office Furniture & Associated Equipment Policy seeks to exercise frugality by managing the utilisation of existing redundant office furniture before new office furniture may be procured. The policy stipulates that the relevant delegated official must scrutinise the City's 'used furniture inventory' depository before any new furniture is procured, and must sign a declaration form confirming that this process has been followed.
Total	**3 031 267**	**511 736**	**410 974**	

Cape Town International Convention Centre

Cost Containment In-Year Report				
Measures	2025/26 Current budget	Q1 2026		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	5 518	1 693	1 551	The contracts for the internal audit, governance risk and compliance, company secretary services, labour relations and customer satisfactory surveys are included in these costs. The CTICC does not possess the skillsets required in-house. Consultants Utilised – Q1 - PricewaterhouseCoopers (PwC) – Internal audit - SAB&T Chartered Accountants Inc (Nexia SAB&T) – Governance, risk, and internal control advisory. - Andisa Capital (Pty) Ltd – Treasury and investment management services. - N'Lighten (Pty) Ltd – Customer experience and reputation management. - South African Bureau of Standards (SABS Commercial) – Certification and compliance with ISO standards. - Integrated Labour Solutions (ILS) – HR and labour relations support. - STBB Attorneys (Smith Tabata Buchanan Boyes) – Legal and governance advisory services. - Kilgetty Statutory Services (Pty) Ltd – Company secretarial and statutory compliance. - TDA Global Advisory (Pty) Ltd – Company secretarial and statutory compliance (New Supplier).

Table continues on next page.

Cost Containment In-Year Report				
Measures	2025/26 Current budget	Q1 2026		Comment
		Budget	Actual	
	R Thousand			
Travel and Subsistence	5 005	649	181	Bookings for local- and international travel as well as International accommodation for sales trips, events and conferences are done through an agent with the applicable National Treasury (NT) code used for bookings. Attendance of events are an integral part of the entity's business strategy to grow revenue and the attendance at the industry events and conferences are critical. Conferences attended - Q1 SAACI - Cape Town IEEE Convene - Lisbon (Portugal) TBCSA Conference HR Conference Expo
Domestic Accommodation	173	36	51	All bookings are done using the applicable NT code. Attendance of events are an integral part of the entity's business strategy to grow revenue. Additional sales calls were added during the period to attract events applicable to the CTICC. Sales visits made to Gauteng and Durban by the sales team, where the results can be seen in the higher revenues achieved.
Sponsorships, Events and Catering	885	53	9	The entity's business model is based on client relations and regular interaction with clients and conference organisations to showcase the CTICC through various Client and Stakeholder Relationship Management (CRM) events. Expenditure incurred: SAACI-National Annual Conference 27 - 29 July 2025 (The Full Circle Experience).

Table continues on next page.

Measures	2025/26 Current budget	Q1 2026		Comment
		Budget	Actual	
	R Thousand			
Communication	1 956	489	324	The company is utilising the NT transversal contract.
Other related expenditure items - Conferences & Seminars	-	-	-	No budget or expenditure for the reporting period.
Other related expenditure items - Overtime	2 229	574	543	This category includes overtime, night shift allowances and public holiday pay. Expenditure relates to events hosted over weekends and after hours requiring staff to work overtime, on public holidays and over weekends.
Other related expenditure items - Office furniture	-	-	-	No budget or expenditure for the reporting period.
Total	**15 766**	**3 495**	**2 658**	

Cape Town Stadium

Cost Containment In-Year Report				
Measures	2025/26 Current Budget	Q1 2026		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	2 304	843	201	Expenditure in this category facilitates the entity's objectives, inter alia, to commercialise in terms of the Service Delivery Agreement (SDA). Expenditure incurred relates to the following: **Octagon Africa (Pty) Ltd:** The primary marketing focus for the quarter under review was a strategic radio campaign promoting the South Africa vs Australia Test Match. This initiative was specifically designed to drive awareness and generate sales for Business Lounge memberships. The radio campaign successfully complemented the overall marketing strategy, effectively raising interest in premium matchday experiences and contributing to increased Business Lounge membership inquiries and conversions.
Travel and Subsistence	849	212	7	The COO and the Senior Superintendant travelled to the manufacturing plant and Head Office of the nominated service provider for the design & supply of the luminaires and integration of the communication protocol (DMX- Digital Multiplex).
Domestic Accommodation	94	24	2	The COO and the Senior Superintendant travelled to the manufacturing plant and Head Office of the nominated service provider for the design & supply of the luminaires and integration of the communication protocol (DMX- Digital Multiplex).
Sponsorships, Events and Catering	194	194	74	Catering provided by Kouga Development Company t/a Circa for the CEO suite at the South Africa vs Australia Test Match, as well as the Nielsen event in August 2025.
Communication	341	341	-	No expenditure incurred for the reporting period.
Other related expenditure items - Conferences & Seminars	-	-	-	No budget or expenditure for the reporting period.
Other related expenditure items - Overtime	2 421	841	149	Staff are required to work overtime at certain events, which at times takes place after hours and over weekends.
Total	**6 203**	**2 455**	**434**	

QUALITY CERTIFICATE

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

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

for **quarter 1 of 2026** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

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

Acting Municipal Manager of City of Cape Town (CPT)

Signature - Gareth Morgan Digitally signed by Gareth Morgan Date: 2025.10.10 16:22:43 +02'00' ----------------------------

Date - ----------------------------

CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

2025/26 Q1
Corporate Performance Report

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Economic Growth								
1. Increased Jobs and Investment in the Cape Town economy	1.A Average number of days taken to process building plan applications of less than 500 square meters (HS2.22)	25.00	32.00		25.00	20.30		**Spatial Planning and Environment** R McGaffin
		Reason for Variance: This is the first quarter since the DAMS2 Programme has been closed – Development Management is currently on a programme to stabilise new processes and systems understanding. **Remedial Action:** The Development Management Optimisation Programme (DMOP) is addressing any people and process issues.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.B Average number of days taken to process building applications of 500 square meters or more (LED3.13)	35.00	34.00		35.00	0.00		**Spatial Planning and Environment** R McGaffin
		Reason for Variance: The system workflows are performing as designed. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** No complex building plans exceeding 500 square metres were submitted during the first quarter. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (LED3.21)	93%	99.88%		93%	100%		**Finance** K Jacoby
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.D Commercial electricity services applications finalised within industry standard timeframes (%) [REMOVED]	Removed	Removed	Removed	Removed	Removed	Removed	
		Reason for Variance: This key performance indicator was removed from the corporate scorecard during the 2023/2024 amendment period. **Remedial Action:** No further action.			**Reason for Variance:** This key performance indicator was removed from the corporate scorecard during the 2023/2024 amendment period. **Remedial Action:** No further action required.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
1. Increased Jobs and Investment in the Cape Town economy	1.E Council approved trading plans developed or revised for informal trading (number)	AT	AT	AT	AT	AT	AT	**Economic Growth** R Gelderbloem
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2023/2024. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			
	1.G Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes) (LED1.21)	7 500	14 829	Well Above	7, 500	4, 910	Well below	**Urban Waste Management** Jason Mc Neil
		Reason for Variance: The well above achievement was possible due to Line Departments implementing projects with higher number of EPWP workers than expected. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The figures provided are provisional as at 31 August 2025. The final figures for Q1 will be available by 22 October 2025. **Remedial Action:** Final Q1 figures will be verified and submitted by 22 October 2025. Processes will be strengthened to ensure timely reporting and reduce reliance on provisional data.			
	1.H Average time taken to finalise informal trading permits (LED3.12)	30	22	Well Above	30.00	18.16	Well Above	**Economic Growth** R Gelderbloem
		Reason for Variance: Several factors have contributed to the reduced time taken to finalise informal trading permits. These include the accuracy of SAP advert workflows, traders submitting correct supporting documentation during the application process, and their timely responses to interview invitations from district area coordinators. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The improvement in permit turnaround times is due to stricter management controls, enhanced monitoring of the E-Permitting Standard Operating Procedure (SOP), and the positive impact of recent Lean Management training on operational efficiency. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above ✓ Above ● On target ▲ Below ● Well below ✗ AT - Annual Target								
IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Basic Services								
2. Improved access to quality and reliable basic services	2.A Taps provided in informal settlements (number) (NKPI)	100	27	Well below	100	161	Well above	**Water and Sanitation** L. Manus
		Reason for Variance: The continued extortion incidents experienced by contractors have resulted in wide scale delays to project implementation and completion in various areas including Khayelitsha and Delft, thereby negatively affecting the installation of taps in informal settlements. **Remedial Action:** Project managers are engaging with relevant stakeholders, i.e. law enforcement, ward councillors, Subcouncil managers community leaders and contractors on a safe way forward to continue projects in those affected areas. Non-affected areas will continue to maintain momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The target was exceeded due to steady progress on tap installation projects. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	2.B Toilets provided in informal settlements (number)(NKPI)	500	1 468	Well above	1, 000	1, 157	Well above	**Water and Sanitation** L. Manus
		Reason for Variance: The over performance is linked to additional requests received from newly formed areas, as well as condemnation and replacements of Portable Flush Toilets (PFT) that have reached end of their lifespan. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Their were additional requests received from newly formed areas, as well as condemnation and replacements of Portable Flush Toilets (PFTs) that have reached end of their lifespan. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
2. Improved access to quality and reliable basic services	2.C Percentage of recognised informal settlements receiving basic waste removal services (ENV3.11)	99%	99.84%	Above	99.00	N/A - Barrier and challenge		**Urban Waste Management** Jason Mc Neil
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for barrier and challenge:** Although informal settlements are serviced, the City was unable to provide weekly services in certain areas due to the technical definition of Circular 88 as prescribed by National Treasury. Service delivery was constrained by ongoing challenges, including: -Extortion and threats to life -Hijacking incidents and trauma -Crimes against Monitoring Team members -Staff shortages While these factors are beyond the City's control, every effort has been made to continue servicing informal settlements wherever possible. **Action:** The City will develop an action plan and engage with affected communities and law enforcement to enable safe and uninterrupted service delivery.			
	2.D Subsidised electricity connections installed (number) (NKPI)	375	51	Well below	375	285	Well below	**Energy** K Nassiep
		Reason for Variance: Tender 082Q/2020/21 expired 03 September 2024 and all site work had to be concluded 15 August 2024 hence only a few connections were achieved. At this stage there is no active replacement tender as 206Q/2023/24 is currently at evaluation stage. **Remedial Action:** Discussions are underway to explore interim use of tender 177S for small electrification projects.			**Reason for Variance:** The project commenced later than planned due to delays in the EPWP randomisation process. **Remedial Action:** A proactive EPWP registration drive was conducted ahead of the project start. Issues relating to EPWP have been escalated to the Executive Director for Energy and the Mayoral Committee Member for Energy.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above	Above	On target	Below	Well below	AT - Annual Target			
IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
3. End load shedding in Cape Town over time	3.A Capacity of additional approved (grid-tied) alternative energy sources (small-scale embedded generation (SSEG)) – Megavolt-Ampere (MVA)	New	New	New	5.00	40.76		**Energy** K Nassiep
		Reason for Variance: This key performance indicator was added for the 2025/2026 financial year. **Remedial Action:** No further action.			**Reason for Variance:** The automated system has resulted in improved processing times. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	3. B Load-shedding level variance (%)	16%	23%		16%	24%		**Energy** K Nassiep
		Reason for Variance: Exceptional high load-shedding incidents. **Remedial Action:** Life extension of Steenbras plus procurement of battery energy system storage underway.			**Reason for Variance:** No load-shedding incidents were recorded during the quarter. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
4. Well-managed and modernised infrastructure to support economic growth	4.A Sewer reticulations pipelines replaced (metres)	15 000	28 249		10 000	18 168		**Water and Sanitation** L. Manus
		Reason for Variance: Several construction-phase projects were carried over from 2023/24 financial year. The continuity of these projects, combined with contractor and project management performance that exceeded projections, significantly contributed to the Department over-achieving it's quarter 1 target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The over-performance is linked to a deviation from the planned target, resulting in the advancement of projects originally scheduled for later in the financial year. This decision was driven by the need to address failing infrastructure and ensure service continuity. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance Target	2024/2025 Quarter 1 Performance Actual	2024/2025 Quarter 1 Performance Status	2025/2026 Quarter 1 Performance Target	2025/2026 Quarter 1 Performance Actual	2025/2026 Quarter 1 Performance Status	Directorate and Responsible Executive Director
4. Well-managed and modernised infrastructure to support economic growth	4.B Compliance with drinking water quality standards (%)	99%	99.23%	Above	99%	99.7%	Above	**Water and Sanitation** L. Manus
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.C Total augmented water capacity in mega litres per day	AT	AT	AT	AT	AT	AT	**Water and Sanitation** L. Manus
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026.. **Remedial Action:** No further action required.			
	4.D Valid applications for residential water services closed within the response standard (%) (NKPI)	80%	92.53%	Well Above	80%	89.66%	Above	**Water and Sanitation** L. Manus
		Reason for Variance: The over performance is linked to these key interventions that were implemented: • Continuous monitoring of contractors' performance daily, weekly and monthly; • Ensuring improved connection times through daily monitoring of service orders and weekly meetings with contractors; • Ensuring that no shortcuts are taken simply to reduce costs, with expectations of high standard workmanship and ensure reduce reworks • Ensuring that sufficient time and resources are allocated to jobs; • Improving communication on outstanding connections with internal stakeholders, such as Revenue and Distribution Services; • Engaging regularly with the SAP ERP (Enterprise Resource Planning) team on technological challenges and enhancements. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.E Valid applications for residential sewerage services closed within the response standard (%)(NKPI)	80%	92.53%		80%	89.66%		**Water and Sanitation** L. Manus
		Reason for Variance: The over performance is linked to these key interventions that were implemented: • Continuous monitoring of contractors' performance daily, weekly and monthly; • Ensuring improved connection times through daily monitoring of service orders and weekly meetings with contractors; • Ensuring that no shortcuts are taken simply to reduce costs, with expectations of high standard workmanship and ensure reduce reworks • Ensuring that sufficient time and resources are allocated to jobs; • Improving communication on outstanding connections with internal stakeholders, such as Revenue and Distribution Services; • Engaging regularly with the SAP ERP (Enterprise Resource Planning) team on technological challenges and enhancements. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.F Service requests for non-collection of refuse resolved within three working days (%) (NKPI)	96%	73.75%		96%	71.75%		**Urban Waste Management** Jason Mc Neil
		Reason for variance: • The department observed instances where customers logged complaints on the C3 notification system for non-collection when in fact they fail to put their refuse bins out for collection. This negatively affected the actual results achieved. **Remedial action:** • Further detail analysis is required to confirm where the C3 notification system is potentially being abused by customers by exploring the usage of bin lifters -, tracking - and GPS systems. • The Department is looking at enhancing the work at the Operations Control Centre (OCC) to further draw insights on the non-collection of refuse bins by linking the C3 queries with the information logged from trucks and bin-lifters.			**Reason for variance:** Some complaints logged on the C3 notification system for non-collection were due to residents not placing refuse bins out for collection, which negatively impacted the reported performance. **Remedial action:** • A more detailed analysis is required to determine potential misuse of the C3 notification system by customers. This will involve reviewing bin lifter usage, vehicle tracking, and GPS data. • Efforts are underway to enhance operations at the Operations Control Centre (OCC) by linking C3 queries with data from refuse collection trucks and bin lifters to gain deeper insights into non-collection incidents.			
	4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)	95%	74.20%		95%	75%		**Energy** K Nassiep
		Reason for Variance: High number of applications being received makes achieving the provision of supply within required timeframes difficult with current resources. **Remedial Action:** With the recent go-live of the online SSEG application process, this is expected to take some of the pressure off the approvals of other connections, improving response times. The online application process is being further developed in order to facilitate other applications, thus further improving the response times of these as well.			**Reason for Variance:** The online application process for standard connections is now live. Increased uptake is anticipated, which should contribute to further reductions in turnaround times for these applications. **Remedial Action:** Continue to monitor the process and implement improvements where feasible.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✓ **Above** ● **On target** ▲ **Below** ● **Well below** ✗ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Safety								
5. Effective law enforcement to make communities safer	5.A Drone flights used for safety and security activities (number)	100	762	Well Above	200	1 232	Well Above	**Safety and Security** V Botto
		Reason for Variance: Increased need for drone services resulted in the target being exceeded. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Performance exceeded the target due to increased operational demand. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	5.B Roadblocks focussed on drinking and driving offences (number)	169	184	Above	175	262	Well Above	**Safety and Security** V Botto
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Roadblocks conducted as per operational requirements. The demand for roadblocks were higher than anticipated. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	5.C Closed-Circuit Television (CCTV) detected incidents relayed to responders (number)	2 300	17 182	Well Above	8 750	11 521	Well Above	**Safety and Security** V Botto
		Reason for Variance:: The various CCTV Centres create the Master Service Requests (MSR) for CCTV incidents detected and then the most appropriate or closest vehicle responds. The various responses by the uniform staff or non-uniform who receive the incidents detected by the various CCTV Centres assist with the target being achieved. **Remedial Action:** The respective representation and supervision in the CCTV Centres greatly assist with creating the Master Service Requests. This assists the Radio Dispatching Centres to find the closest resources to respond to camera incidents. The number of response units at disposal is also vital in achieving this target.			**Reason for Variance:** The coordinated efforts of various CCTV centres in creating and assigning Master Service Requests (MSRs) for detected incidents contributed to performance well above target. Dedicated representation and supervision within these centres support MSR creation, enabling Radio Dispatching Centres to quickly deploy the nearest available response units. The availability of sufficient response resources also played a key role in achieving this outcome. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above	Above	On target	Below	Well below	AT - Annual Target			
IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
6. Strengthen partnerships for safer communities	6.A New auxiliary law enforcement volunteers recruited (number)	0	2	Well Above	AT	AT	AT	Safety and Security V Botto
		Reason for Variance: The Law Enforcement Department exceeded the Quarter 1 target. This was as a result of the appointment of 2 law enforcement officers. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
	6.B Client satisfaction survey for neighbourhood watch support programme (%)	77%	100%	Well Above	96%	100%	Above	Safety and Security V Botto
		Reason for Variance: The is based on the neighbourhood watch's satisfaction with the services provided by the department. The neighbourhood watch's satisfaction rating was higher than anticipated. **Remedial Action:** The 24/25 targets for this indicator can be reconsidered during the 24/25 mid-year review process.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above ✓	Above	On target	Below	Well below ✗	AT - Annual Target			
IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Housing								
7. Increased supply of affordable, well located homes	7.A Well located land parcels released to the private sector for affordable housing (number)	AT	AT	AT	AT	AT	AT	**Human Settlements** N Gqiba
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
	7.B Human Settlement top structures (houses) provided per housing programme (number)	0	286	Well Above	250	242	Below	**Human Settlements** N Gqiba
		Reason for Variance: The Greenville and Macassar projects are ahead of the construction programme. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The Edward Road housing project experienced delays due to incidents of intimidation and gun violence in the area. **Remedial Action:** Additional security measures have been put in place, and the contractor is now back on schedule. The first top structures are expected to be completed during the second quarter of the 2025/26 financial year.			
	7.C Formal housing serviced sites provided (number)	200	0	Well below	200	265	Well Above	**Human Settlements** N Gqiba
		Reason for Variance: Atlantis GAP sites were not completed at the end of September as per the construction programme. All sites will be completed towards the end of October. **Remedial Action:** All site will be completed at the end of October.			**Reason for Variance:** The over-performance is attributed to the Bonteheuwel project's contractor being ahead of schedule. The strong leadership and experience of the head of the construction company played a key role in accelerating delivery, resulting in more serviced sites being completed earlier than planned. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

Well Above ✔ **Above** ● **On target** ▲ **Below** ● **Well below** ✖ **AT - Annual Target**

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
7. Increased supply of affordable, well located homes	7.D Hectares of land acquired for human settlements in the municipal area (HS1.13)	AT	AT	AT	AT	AT	AT	**Human Settlements** N Gqiba
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
	7.E Number of title deeds registered to beneficiaries (HS1.22)	600	623	Above	300	1 541	Well Above	**Human Settlements** N Gqiba
		Reason for Variance: The Homeowner transfer programme is ahead of target. More beneficiaries benefited from the programme than planned. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Council approval was obtained for the exemption of Section 137 clearance on historical transfers, which enabled the City to exceed the quarterly target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
8. Safer, better-quality homes in informal settlements and backyards over time	8.A Informal settlement sites serviced (number)	AT	AT	AT	50	50	On target	**Human Settlements** N Gqiba
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** On target. **Remedial Action:** No further action required.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above	Above	On target	Below	Well below	AT - Annual Target			
IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Public Space, Environment and Amenities								
9. Healthy and sustainable environment	9.A Percentage of biodiversity priority areas protected (ENV4.21)	A/T	A/T	AT	AT	AT	AT	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
	9.B Percentage of biodiversity priority area within the municipality (ENV4.11)	A/T	A/T	AT	AT	AT	AT	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
	9.C Severe/Moderate dehydration in children under the age of five presenting at City health facilities with diarrhea (%)	AT	AT	AT	AT	AT	AT	**Community Services and Health** Z Mandlana
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
10. Clean and healthy waterways and beaches	10.A Percentage of coastline with protection measures in place (ENV5.11)	6.08%	6.27%	Above	6.08%	6.27%	Above	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: The standards for the previous financial year is being maintained. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	10.B Days in a year that Vleis are open (%)	AT	AT	AT	AT	AT	AT	**Water and Sanitation** L. Manus
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
11. Quality and safe parks and recreation facilities supported by community partnerships	11.A Recreation and Parks open space mowed according to annual mowing plan (%)	AT	AT	AT	AT	AT	AT	**Community Services and Health** Z Mandlana
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Transport								
12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	12.A Passengers transported for each scheduled kilometre travelled by MyCiTi buses (ratio)	1	1.06		1.02	1.02		**Urban Mobility** D Campbell
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** On target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	12.B Passenger journeys travelled on MyCiTi buses (number)	4 725 000	4 932 986		4 975 000	4 985 829		**Urban Mobility** D Campbell
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	12.C Road corridors on which traffic signal timing plans are updated (number)	AT	AT	A/T	A/T	A/T	AT	**Urban Mobility** Regan Melody
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance Target	2024/2025 Quarter 1 Performance Actual	2024/2025 Quarter 1 Performance Status	2025/2026 Quarter 1 Performance Target	2025/2026 Quarter 1 Performance Actual	2025/2026 Quarter 1 Performance Status	Directorate and Responsible Executive Director
13. Safe and quality roads for pedestrians, cyclists and vehicles	13.A Surfaced road resurfaced (kilometres)	10	24.5	Well Above	15	5.4	Well below	**Urban Mobility** Regan Melody
		Reason for Variance: Most of the projects started earlier due to the fact that term contracts were in place, resulting in efficiency. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The Health and Safety contract experienced a one-month delay due to appeals, which postponed the awarding of work package contracts until mid to late August. This impacted the start of resurfacing activities, as health and safety compliance is a prerequisite for on-site work. **Remedial Action:** The Health and Safety contract is now in place, and resurfacing work has resumed. The project is progressing well and remains on track to meet the Quarter 2 target.			
	13.B Number of potholes reported per 10 kms of municipal road network	19	11.4	Well Above	19	7.67	Well Above	**Urban Mobility** Regan Melody
		Reason for Variance: Indicator is customer driven, lower than expected number of potholes reported during the period. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Indicator is customer driven, lower than expected number of potholes reported during the period. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: A Resilient City								
14. A Resilient City	14.A Public safety awareness and preparedness sessions held in the communities (number)	125	149	Well Above	125	179	Well Above	**Safety and Security** V Botto
		Reason for Variance: During quarter 1 there were increased alerts, advisories, media interviews and social media interactions. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Well above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	14.B New Disaster Risk Management volunteers recruited (number)	AT	AT	AT	0	135	Well Above	**Safety and Security** V Botto
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** The number of volunteers recruited during Quarter 1 significantly exceeded expectations, with approximately 500 applications received. The high volume of interest allowed the City to appoint 135 new Disaster Risk Management volunteers, well above the target of zero. These appointments were made to proactively address anticipated attrition and strengthen operational capacity. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above ✓	**Above** ●	**On target** ▲	**Below** ●	**Well below** ✗	**AT - Annual Target**			
IDP Objective	**Key Performance Indicator**	**2024/2025 Quarter 1 Performance**			**2025/2026 Quarter 1 Performance**			**Directorate and Responsible Executive Director**
		Target	**Actual**	**Status**	**Target**	**Actual**	**Status**	
14. A Resilient City	14.C Storm water cleaning budget spend (%)	15%	17.53%	●	15%	19.76%	●	**Urban Mobility** Regan Melody
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
Priority: A more spatially integrated and inclusive city								
15. A more spatially integrated and inclusive city	15.A Local neighbourhood development plans approved for mixed use development (number)	AT	AT	AT	AT	AT	AT	**Spatial Planning and Environment** R McGaffin
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
Priority: A Capable and Collaborative City Government								
16. A Capable and Collaborative City Government	16.A Community satisfaction City-wide survey (score 1–5)	AT	AT	AT	AT	AT	AT	**Future Planning and Resilience** G Morgan
		Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. **Remedial Action:** No further action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
	16.B Opinion of independent rating agency	High investment rating	High investment rating	▲	High investment rating	High investment rating	▲	**Finance** K Jacoby
		Reason for Variance: On target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** On target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN

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

IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.C Audit Outcome (GG3.1)	Unqualified Audit	Audit in Progress		Complete 100% of the audit actions within the unique deadline set as per the Audit Action Plan	100% completed within the unique deadline.		Finance K Jacoby
		Reason for Variance: On target. **Remedial Action:** Audit in progress.			**Reason for Variance:** On target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.D Total Capital Expenditure as a percentage of Total Capital Budget less contingencies (%)	16%	11.48%		16.9%	13.3%		Finance K Jacoby
		Reason for Variance: The variance is considered to be an Immaterial variance at the end of Quarter 1. **Remedial Action:** To be monitored by line department.			**Reason for Variance:** The variance is considered immaterial. **Remedial Action:** No remedial action required.			
	16.E Cash/cost coverage ratio (FM3.11) (NKPI)	1.7 : 1	1.3 : 1		1.7	2.34		Finance K Jacoby
		Reason for Variance: Lower surplus cash in September is mainly due to the higher restricted cash at this point in time. Unspent conditional grants were higher at R2.2bn and Capital Replacement Reserve (CRR) at R6.4bn. These funds are used to fund the capital programme and will decrease as the capital expenditure funded from these funds gets spent during the course of the financial year. **Remedial Action:** Cash performance and position is continuously monitored to ensure sufficient cash is available to cover reserves required to be backed by cash as well as maintain sufficient working capital levels			**Reason for Variance:** The Cash/Cost Coverage Ratio exceeded the target due to slower-than-anticipated cash outflows and an increase in revenue receipts. **Remedial Action:** To be monitored by line department for continuous improvements			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above	Above	On target	Below	Well below	AT - Annual Target			
IDP Objective	**Key Performance Indicator**	**2024/2025 Quarter 1 Performance**			**2025/2026 Quarter 1 Performance**			**Directorate and Responsible Executive Director**
		Target	**Actual**	**Status**	**Target**	**Actual**	**Status**	
16. A Capable and Collaborative City Government	16.F Net Debtors to annual income (NKPI)	19.53%	15.07%	Above	18.47%	13.68%	Well Above	**Finance** K Jacoby
		Reason for Variance: Above target. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** The indicator exceeded its target following a Council resolution passed in June 2025 to write off debt, as per SPC 02/06/25. **Remedial Action:** To be monitored by line department for continuous improvements			
	16.G Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) (FM2.1)	31.79%	47.06%	Well Above	AT	AT	AT	**Finance** K Jacoby
		Reason for Variance: This is a Circular 88 indicator. The indicator was questioned in Municipality discussions with the National Treasury as the indicator compares 12 months of borrowing data (annual) to 3 months of revenue data (quarter 1 only). The norm for this ratio cannot be the same during the year compared to year-end expectations. The targets are based on June forecasts, therefore it is likely that the actuals would decline as the year progresses. **Remedial Action:** No remedial action required.			**Reason for Variance:** This indicator has an Annual Target which is due at the end of quarter 4 of 2025/2026. **Remedial Action:** No further action required.			
	16.H Kilometres of fibre infrastructure for broadband connectivity installed (kilometres)	47.5	64.55	Well Above	Removed	Removed	Removed	**Corporate Services** E Sass
		Reason for Variance: One route of fibre infrastructure installed was 34.7 km, which resulted in the over performance. **Remedial Action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for Variance:** This key performance indicator was removed from the corporate scorecard during the 2023/2024 amendment period. **Remedial Action:** No further action required.			

2025/2026 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well Above	Above	On target	Below	Well below	AT - Annual Target			
IDP Objective	Key Performance Indicator	2024/2025 Quarter 1 Performance			2025/2026 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.I Employees from the Employee Equity (EE) designated groups in the three highest levels of management (%)(NKPI)	76%	76.51%	Above	76%	76.90%	Above	**Future Planning and Resilience** G Morgan
		Reason for variance: Above target. **Remedial action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for variance:** Above target. **Remedial action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.J Budget spent on implementation of Workplace Skills Plan (%) (NKPI)	10%	12.53%	Above	15%	16.78%	Above	**Corporate Services** E Sass
		Reason for variance: Above target. **Remedial action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for variance:** Above target. **Remedial action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.K Percentage of official complaints responded to through the municipal complaint management system (GG2.31)	90%	93.18%	Above	90%	96.77%	Above	**Corporate Services** E Sass
		Reason for variance: Above target. **Remedial action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			**Reason for variance:** Above target. **Remedial action:** Continue to maintain the momentum and ensure ongoing continuous improvements.			