

REPORT TO: COUNCIL

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

QUARTERLY FINANCIAL REPORT: MARCH 2025

(LSUA1980)

ONDERWERP

KWARTAALLIKSE FINANSIËLE VERSLAG: MAART 2025

ISIHLOKO

INGXELO YEMALI YARHOQO NGEKOTA: EYOKWINDLA 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 31 March 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 31 March 2025 is submitted for information and noting only.

AANBEVELING

- a) Die kwartaallikse finansiële verslag vir die kwartaal geëindig 31 Maart 2025 word slegs ter inligting en kennisname voorgelê.

ISINDULULO

- a) INgxelo yeMali yaRhoqo ngeKota yekota ephela ngowama- 31 eyoKwindla 2025 ingeniselwa iinjongo zolwazi nokuqatshelwa kuphela.

ANNEXURES

Annexure A: Quarterly Financial Report (MFMA S52) – 31 March 2025

Annexure B: 2024/25 Q3 Corporate Performance Report

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

Annexure D: WC FMCG Non-financial Quarterly Return Form

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 2163 |
| 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.

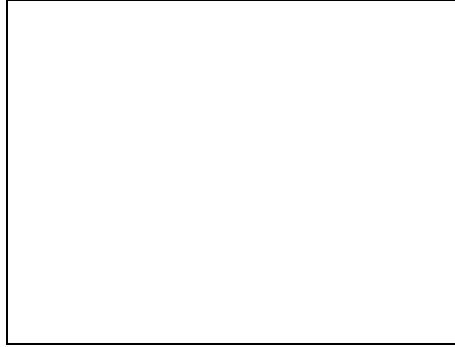
☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE



EXECUTIVE MAYOR

NAME

GEORDIN HILL-LEWIS

COMMENT:

DATE

SIGNATURE



Making progress possible. Together.



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

QUARTERLY FINANCIAL REPORT (MFMA S52)

MARCH 2025 – QUARTER 3

| | |
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EXECUTIVE SUMMARY

BACKGROUND

Section 52 of the MFMA states:

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

Regulation 31 of the MBRR states:

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

MAYOR'S QUARTERLY REPORT FOR THE PERIOD ENDING 31 MARCH 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.

SUMMARY OF CONTENT

- **Key Data (Page 4 - 43)**

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

- **In Year Budget Statement Tables (Page 44 – 50)**

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

- **Table C1 (Page 44):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 45):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 46):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 47):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 48):** 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 49):** Performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 50):** Cash flow position and cash/cash equivalents.

- **In Year Budget Statement Supporting Tables (Page 51 – 106)**

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

- **Municipal Cost Containment Regulations (MCCR) (Page 108 –117)**

KEY DATA**OPERATING BUDGET**

| Operating Budget R'Thousands | Budget 2024/25 | YearTD budget 2024/25 | YearTD actual 2024/25 | YTD variance | Full Year Forecast |
|--|-------------------|-----------------------------|--------------------------|------------------|-----------------------|
| Total Revenue (excl. capital transfers and contributions, and water inventory) | 59 743 184 | 46 386 101 | 47 199 371 | 813 270 | 59 926 010 |
| Total Expenditure (excl. water inventory) | 59 949 402 | 41 346 222 | 40 563 116 | (783 106) | 59 728 877 |
| Surplus/(Deficit) | (206 218) | 5 039 879 | 6 636 255 | 1 596 376 | 197 134 |

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

CAPITAL BUDGET

| Capital Budget R'Thousands | Budget 2024/25 | YearTD budget 2024/25 | YearTD actual 2024/25 | YTD variance | Full Year Forecast |
|-------------------------------|-------------------|-----------------------------|--------------------------|--------------|-----------------------|
| Total Capital Expenditure | 11 908 285 | 6 973 520 | 5 903 778 | (1 069 742) | 10 357 944 |

FINANCIAL POSITION

| Working Capital | Audited Outcome 2023/24 | Original Budget 2024/25 | Adjusted budget 2024/25 | YearTD actual |
|--|-------------------------------|-------------------------------|-------------------------------|------------------|
| Cost coverage ratio³ | | | | |
| Cash and investments at period end less restricted cash/Monthly operating Expenditure | 1.31:1 | - | - | 2.53:1 |
| Liquidity | | | | |
| Current Ratio (Current assets/current liabilities) ⁴ | 1.51 | 1.51 | 1.78 | 1.72 |
| Borrowing | | | | |
| Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵ | 4.33% | 6.35% | 5.98% | 6.98% |
| Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶ | 37.28% | 85.96% | 85.69% | 84.79% |
| Financial Position (R'Thousands)⁷ | | | | |
| Total Assets | 92 078 470 | 103 101 977 | 102 549 619 | 97 692 984 |
| Total Liabilities | 24 797 436 | 35 714 814 | 31 866 125 | 22 635 070 |
| Cash Flow (R'Thousands) | | | | |
| Cash/cash equivalents at month/year end | 7 287 575 | 6 576 459 | 8 635 728 | 12 476 831 |

- **Cost coverage ratio³**

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

The ratio outcome for the period under review is 2.53 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio⁴**

This ratio assess a municipality's ability to pay back its short-term liabilities (debt and payables) with its short-term assets (cash, inventory and receivables). A ratio above one indicates that the municipality would be able to pay all its current or short-term obligations if they fall due at any specific point.

The year-to-date ratio outcome of 1.72:1 shows that the City has sufficient cash to meet its short-term financial obligations as it is within the National Treasury norm of 1.5:1 to 2:1 (MFMA Circular 71).

- **Capital Charges to Operating Expenditure⁵**

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

The year-to-date ratio outcome is 6.98% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 5.98% for the 2024/25 financial period. This is a result of the City's borrowing strategy.

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

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

This ratio is budgeted at 85.69% resulting from the budgeted uptake of external borrowing over the 2024/25 financial period. The ratio outcome is 84.79% for the period under review.

- **Financial Position⁷**

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

- **Cash Flow**

Cash and cash equivalents amount to R12 477 million as at 31 March 2025. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

Debtors

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

| Debtors | Current - 0 to 30 days | 31-60 Days | 61 days and over | TOTAL |
|--------------------|-------------------------------|-------------------|-------------------------|--------------|
| R Thousands | | | | |
| Water | 539 021 | 88 530 | 2 099 834 | 2 727 385 |
| Electricity | 956 936 | 49 205 | 810 932 | 1 817 073 |
| Rates | 822 546 | 90 261 | 1 407 177 | 2 319 984 |
| Sewerage | 279 528 | 37 537 | 807 630 | 1 124 695 |
| Refuse | 117 997 | 19 456 | 505 758 | 643 211 |

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

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

| Debtors Collection Rate % | 12 Months Moving Average Collection Ratio Previous year 2023/2024 | 12 Months Moving Average Collection Ratio Current year 2024/2025 | YTD Monthly Collection Ratio Per Service | Monthly Collection Ratio Per Service |
|----------------------------------|--|---|---|---|
| Electricity | 97.50% | 98.86% | 98.98% | 101.98% |
| Water | 89.40% | 92.35% | 91.27% | 99.11% |
| Sewerage | 94.67% | 96.72% | 95.88% | 105.00% |
| Refuse | 94.65% | 96.04% | 95.80% | 100.06% |
| Rates | 97.97% | 98.25% | 98.65% | 107.54% |
| Other | 93.09% | 95.09% | 92.94% | 106.75% |

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

| Overall Collection Ratio | |
|---------------------------------|---------------------|
| Period | Current year |
| 12 Months | 97.90% |
| 6 Months | 98.34% |
| 3 Months | 97.41% |
| Monthly | 102.46% |

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 31 March 2025 is 97.90%.

Human Resources

| Human Resources | Audited Outcome 2023/24 | Original Budget 2024/25 | Adjusted Budget 2024/25 | YearTD actual 2024/25 |
|---|------------------------------------|------------------------------------|------------------------------------|----------------------------------|
| Employee and Councillor remuneration (R'Thousands) | 17 290 644 | 19 511 946 | 19 400 827 | 13 622 046 |
| Employee Costs (Employee costs/Total Revenue - capital revenue) | 27.8% | 30.2% | 29.5% | 26.5% |
| Total Cost of Overtime (R'Thousands) | 1 152 562 | 1 005 227 | 1 065 050 | 647 365 |

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 95.

Staff Complement

| Municipal Employees (numbers) | As at 30 June 2024 | Original Budget 2024/25 | March 2025 |
|--------------------------------------|-------------------------------|------------------------------------|-------------------|
| Filled posts - Permanent | 28 787 | 28 596 | 28 796 |
| Filled posts - Temporary | 1 621 | 2 263 | 2 100 |
| Vacant posts - Permanent | 3 660 | 3 553 | 3 668 |
| | 34 068 | 34 412 | 34 564 |

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

The City had 3668 vacancies as at 31 March 2025; 6169 positions were filled (1689 internal, 761 external, 1297 rehire, 2422 EPWP) with 1497 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 28 February 2025 | | | Staff Movement for period 1 to 31 March 2025 | | | | | | | | Staff Establishment 31 March 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 305 458 127 | 4.61% | 3 | 6 | 0 | 0 | 9 | 0 | 1 | 1 | 369 | R 313 579 909 | 4.61% | The vacancy rate in OCM remains stable at 4.61%. For the month under review, one external appointment was confirmed. A further two appointments are anticipated for the ensuing reporting periods. |
| Community Services & Health | 6086 | R 2 649 978 457 | 7.67% | 19 | 3 | -2 | 85 | 105 | 9 | 4 | 13 | 6087 | R 2 713 120 437 | 7.54% | <p>The vacancy rate decreased slightly month-on-month from 7.67% to 7.54% at the end of March 2025. This is still below the Corporate target vacancy rate of 10%.</p> <p>The Directorate reported 9 terminations and 22 appointments for the month under review with 565 vacancies 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.</p> |

Table continues on next page.

| Directorate | Staff Establishment 28 February 2025 | | | Staff Movement for period 1 to 31 March 2025 | | | | | | | | Staff Establishment 31 March 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 | 2677 | R 1 725 146 417 | 6.57% | 20 | 6 | 4 | 4 | 34 | 4 | 6 | 10 | 2680 | R 1 768 241 146 | 6.01% | Corporate Services has actively been monitoring its vacancies with bi-weekly strategic sessions and has implemented bi-weekly meetings with the assigned Human Resources Business Partner (HRBP) who provides additional assistance with staff from the HRBP office. The Directorate will continue the collaborative effort by all parties to drive down the vacancy rate to achieve the stretch vacancy rate target of 5%. Corporate Services prioritises vacancies 12-months and older to be filled/abolished if not needed by departments. There are only five positions currently over the 24-month period, which is being actively monitored. |
| Economic Growth | 391 | R 306 107 832 | 8.70% | 2 | 0 | 1 | 5 | 8 | 1 | 1 | 2 | 391 | R 312 616 196 | 8.95% | The Directorate currently has 49 positions in various stages of the (R&S) process and is implementing project plans designed to monitor the recruitment process and fast track appointments with continued support from Corporate R&S to resolve any challenges. |

Table continues on next page.

| Directorate | Staff Establishment 28 February 2025 | | | Staff Movement for period 1 to 31 March 2025 | | | | | | | | Staff Establishment 31 March 2025 | | | Progress of vacancies and actions to reduce number of vacant posts |
|-------------|---|-----------------|-----------------|--|----------|--------|------|-------|-------------------|-------|-------|--------------------------------------|-----------------|-----------------|--|
| | | | | APPOINTMENTS | | | | | TERMINATIONS | | | | | | |
| | Number of posts | Value of posts | Vacancy Rate | Internal | External | Rehire | EPWP | TOTAL | Resigna- tions | Other | TOTAL | Number of posts | Value of posts | Vacancy Rate | |
| Energy | 2783 | R 1 445 925 464 | 4.42% | 8 | 4 | 0 | 0 | 12 | 6 | 5 | 11 | 2791 | R 1 484 034 953 | 5.45% | <p>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].</p> <p>There is a focused approach, where possible, to fill the Directorate's database with ready-to-appoint candidates as vacancies occur. The Directorate has appointed an Assistant Professional Officer to focus solely on the bulk processes in order to reduce the turnaround time of filling vacancies. The bulk of vacancies is caused by internal appointments but a focused approach is followed to reduce the number of vacancies.</p> |

Table continues on next page.

| Directorate | Staff Establishment 28 February 2025 | | | Staff Movement for period 1 to 31 March 2025 | | | | | | | | Staff Establishment 31 March 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 | 1844 | R 1 048 030 064 | 4.28% | 8 | 1 | 0 | 0 | 9 | 2 | 2 | 4 | 1843 | R 1 073 567 115 | 2.82% | Most of the Directorate's vacancies are consequential vacancies 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 | 371 | R 363 705 099 | 4.31% | 3 | 4 | 1 | 0 | 8 | 1 | 0 | 1 | 371 | R 371 748 237 | 3.23% | The vacancy rate has significantly decreased from 4.31% to 3.23% as at the end of March 2025. During March 2025, the Directorate effected a number of confirmed appointments. A further 16 appointments are in the pipeline for April/May 2025. |

Table continues on next page.

| Directorate | Staff Establishment 28 February 2025 | | | Staff Movement for period 1 to 31 March 2025 | | | | | | | | Staff Establishment 31 March 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 | 949 | R 513 550 034 | 6.11% | 11 | 0 | 1 | 7 | 19 | 4 | 4 | 8 | 954 | R 527 301 464 | 5.66% | <p>The challenges in filling posts include recruitment capacity (only two thirds resources operating); limited skills in market at manager/head level; and limited suitably qualified internal candidates.</p> <p>There is focussed attention on positions older than two years through headhunting, shortlist reviews and LinkedIn leads. In order to shorten the turnaround time, vacancies are filled by means of grouping bulk positions and using adverts and applications received (Bulk posts) in other directorates. For individual posts (not Bulk), line assesses candidates before the adverts close. All job descriptions requiring amendments prior to advertisement must be updated within one month. Bi-weekly R&S engagements are held to discuss strategy to fill and progress to fast track. Commencement of R&S process occurs prior to date of retirement to prevent delays in filling vacancies.</p> |

Table continues on next page.

| Directorate | Staff Establishment 28 February 2025 | | | Staff Movement for period 1 to 31 March 2025 | | | | | | | | Staff Establishment 31 March 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 | 6902 | R 2 843 446 635 | 3.93% | 10 | 2 | 6 | 6 | 24 | 4 | 9 | 13 | 6899 | R 2 921 144 425 | 4.13% | <p>The Directorate's Executive Director (ED) has issued a directive that a vacancy rate of 1% must be maintained and all efforts, in conjunction with Corporate and HRBP office, must be put in place to meet this target. Vacancies 12-months and older are subject to intense scrutiny by the ED in the bi-weekly senior management meetings. Each Head of Department is required to account for delays in filling vacancies and indicate action plans to expedite the filling thereof. Monthly and bi-weekly collaboration meetings take place between HRBP, Support Managers and Corporate HR practitioners. All vacancies are project managed within each department. "Dove tailing" (piggy backing) takes place on R&S processes of same positions within this Directorate and other directorates.</p> <p>The Directorate has embarked on a process whereby all vacant supervisory positions (to a maximum of level T13) may be filled via the advancement process. This process is referred to as the Restrictive Competitive Advancement Process (Referred to as RECAP) and was approved by the City Manager. RECAP is only applicable to the Safety & Security Directorate. The ED has directed that all new vacancies level T13 and below be filled using this new method. There are currently 82 positions being filled via RECAP, which will significantly reduce the vacancy rate especially consequential vacancies, which is in excess of 60%.</p> |

Table continues on next page.

| Directorate | Staff Establishment 28 February 2025 | | | Staff Movement for period 1 to 31 March 2025 | | | | | | | | Staff Establishment 31 March 2025 | | | Progress of vacancies and actions to reduce number of vacant posts |
|--------------------------------|---|----------------|--------------|--|----------|--------|------|-------|--------------|-------|-------|--------------------------------------|-----------------|--------------|--|
| | | | | APPOINTMENTS | | | | | TERMINATIONS | | | | | | |
| | Number of posts | Value of posts | Vacancy Rate | Internal | External | Rehire | EPWP | TOTAL | Resignations | Other | TOTAL | Number of posts | Value of posts | Vacancy Rate | |
| Spatial Planning & Environment | 1053 | R 747 319 678 | 7.22% | 7 | 0 | 0 | 2 | 9 | 0 | 0 | 0 | 1055 | R 764 433 815 | 7.49% | The Directorate continues to implement a R&S plan - programming prioritised filling of vacancies with predetermined turnaround times and processes to create a pipeline of position-ready candidates per job segment, where appropriate, and advertising of job families - to mitigate the impact of consequential vacancies, optimise the turnaround time, reduce vacancy age profile and enable fast-tracking of filling relevant positions. |
| Urban Mobility | 2087 | R 988 396 856 | 5.75% | 15 | 4 | 1 | 10 | 30 | 2 | 7 | 9 | 2086 | R 1 010 470 923 | 5.80% | <p>The vacancy rate has increased slightly from 5.75% to 5.80% for the period under review. The Directorate aims to reduce vacancy ratio below 5%.</p> <p>There are a large number of vacancies currently in various stages of the R&S process i.e. HR 300 to be initiated - 20; HR300 in process - 2; HR 300 with R&S - 66; Advert stage - 27; Long list - 1; Shortlisting - 4; Assessment - 2; NoA - 34; and Filled - 5.</p> <p>The two HR Business Partners work very closely with Corporate HR R&S. The Directorate's Support Service Managers constantly follow up on outstanding matters regarding vacancies. The Directorate is in the process of analysing the need for vacancies older than one year. These vacancies will be prioritised for filling/abolishment to create new positions in areas where additional positions are required.</p> |

Table continues on next page.

| Directorate | Staff Establishment 28 February 2025 | | | Staff Movement for period 1 to 31 March 2025 | | | | | | | | Staff Establishment 31 March 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 | 3708 | R 1 230 972 080 | 8.33% | 11 | 0 | 1 | 75 | 87 | 4 | 12 | 16 | 3708 | R 1 267 060 345 | 7.28% | There is a month-on-month decline in the vacancy rate from 8.33% to 7.28% for the month under review. The focus has been on filling operational vacancies mostly level T13 and below, driven through the Bulk R&S Project. This project is close to completion with most R&S processes completed. The Directorate expects to fill about 120 vacancies in April/May 2025. |
| Water & Sanitation | 5344 | R 2 355 120 055 | 6.03% | 21 | 3 | 4 | 46 | 74 | 3 | 11 | 14 | 5330 | R 2 409 270 289 | 6.25% | The moratorium on filling vacant positions will be systematically lifted to ensure that the R&S team is not overwhelmed by an influx of HR300 forms. It has further been decided that all recruitment processes already underway will be given priority. Attention will then be given to the bulk recruitment processes and the most critical positions identified by each branch. To further minimise the vacancy rate, the Directorate's HRBP office has allocated resources from its team to assist the Corporate R&S team in accelerating the filling of vacancies within the Directorate. |
| TOTAL | 34564 | R 16 523 156 799 | 5.98% | 138 | 33 | 17 | 240 | 428 | 40 | 62 | 102 | 34564 | R 16 936 589 255 | 5.87% | |

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 | 230 | 159 | 148 | 26 | 2 | 0 | 0 | 565 |
| Corporate Services | 29 | 47 | 63 | 44 | 17 | 0 | 0 | 200 |
| Economic Growth | 8 | 7 | 15 | 17 | 1 | 1 | 0 | 49 |
| Energy | 86 | 56 | 101 | 41 | 6 | 1 | 0 | 291 |
| Finance | 48 | 15 | 20 | 12 | 3 | 0 | 0 | 98 |
| Future Planning & Resilience | 1 | 0 | 13 | 14 | 2 | 0 | 0 | 30 |
| Human Settlements | 31 | 22 | 21 | 27 | 5 | 0 | 0 | 106 |
| Office of the City Manager | 4 | 0 | 11 | 2 | 2 | 1 | 0 | 20 |
| Safety & Security | 92 | 466 | 153 | 27 | 3 | 1 | 0 | 742 |
| Spatial Planning & Environment | 21 | 18 | 61 | 27 | 2 | 2 | 0 | 131 |
| Urban Mobility | 62 | 44 | 31 | 22 | 5 | 2 | 0 | 166 |
| Urban Waste Management | 150 | 145 | 58 | 21 | 3 | 1 | 1 | 379 |
| Water & Sanitation | 433 | 241 | 142 | 69 | 5 | 1 | 0 | 891 |
| Total | 1195 | 1220 | 837 | 349 | 56 | 10 | 1 | 3668 |

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 | 313 | 175 | 59 | 18 | 565 | 13.6% |
| Corporate Services | 120 | 51 | 24 | 5 | 200 | 14.5% |
| Economic Growth | 24 | 11 | 14 | 0 | 49 | 28.6% |
| Energy | 135 | 91 | 49 | 16 | 291 | 22.3% |
| Finance | 80 | 13 | 5 | 0 | 98 | 5.1% |
| Future Planning & Resilience | 18 | 11 | 1 | 0 | 30 | 3.3% |
| Human Settlements | 62 | 20 | 21 | 3 | 106 | 22.6% |
| Office of the City Manager | 10 | 7 | 2 | 1 | 20 | 15.0% |
| Safety & Security | 345 | 278 | 117 | 2 | 742 | 16.0% |
| Spatial Planning & Environment | 71 | 32 | 17 | 11 | 131 | 21.4% |
| Urban Mobility | 98 | 47 | 17 | 4 | 166 | 12.7% |
| Urban Waste Management | 148 | 103 | 67 | 61 | 379 | 33.8% |
| Water & Sanitation | 267 | 208 | 378 | 38 | 891 | 46.7% |
| Grand Total | 1 691 | 1 047 | 771 | 159 | 3 668 | 25.4% |

BUDGET PERFORMANCE ANALYSIS

Summary Statement of Financial Performance

| Description | Original Budget 2024/25 | Adjusted Budget 2024/25 | YearTD budget 2024/25 | YearTD actual 2024/25 | YTD variance | Full Year Forecast |
|---|-------------------------------|-------------------------------|-----------------------------|-----------------------------|------------------|-----------------------|
| R'Thousands | | | | | | |
| Total Revenue (excl. capital transfers and contributions, and water inventory) | 58 549 911 | 59 743 184 | 46 386 101 | 47 199 371 | 813 270 | 59 926 010 |
| Total Expenditure (excl. water inventory) | 58 948 534 | 59 949 402 | 41 346 222 | 40 563 116 | (783 106) | 59 728 877 |
| Surplus/(Deficit) | (398 624) | (206 218) | 5 039 879 | 6 636 255 | 1 596 376 | 197 134 |

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

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

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

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

REVENUE**Main revenue sources for 2024/25**

| Description | Budget Year 2024/25 | | | | | | |
|--|---------------------|-------------------|-------------------|-------------------|----------------|----------------|--------------------|
| | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Revenue | | | | | | | |
| Exchange Revenue | | | | | | | |
| Service charges - Electricity | 21 328 255 | 22 043 278 | 16 956 155 | 16 753 286 | 202 869 | 1.2% | 22 039 434 |
| Service charges - Water | 4 999 113 | 5 098 397 | 3 852 955 | 3 851 626 | 1 329 | 0.0% | 5 098 397 |
| Service charges - Waste Water Management | 2 547 558 | 2 587 547 | 1 963 178 | 1 969 856 | (6 678) | -0.3% | 2 587 547 |
| Service charges - Waste management | 1 516 500 | 1 549 837 | 1 110 794 | 1 136 508 | (25 714) | -2.3% | 1 482 911 |
| Sale of Goods and Rendering of Services | 677 442 | 663 294 | 589 798 | 505 133 | 84 666 | 16.8% | 672 810 |
| Agency services | 295 891 | 295 891 | 217 895 | 221 919 | (4 023) | -1.8% | 295 891 |
| Interest | – | – | – | – | – | – | – |
| Interest earned from Receivables | 317 698 | 324 270 | 275 115 | 242 153 | 32 961 | 13.6% | 324 916 |
| Interest from Current and Non Current Assets | 1 071 910 | 1 071 612 | 1 182 083 | 898 620 | 283 463 | 31.5% | 1 071 612 |
| Dividends | – | – | – | – | – | – | – |
| Rental from Fixed Assets | 461 984 | 476 123 | 359 146 | 365 449 | (6 303) | -1.7% | 515 461 |
| Licence and permits | 196 | 196 | 1 175 | 147 | 1 028 | 698.3% | 35 234 |
| Operational Revenue | 423 647 | 437 255 | 334 029 | 321 926 | 12 102 | 3.8% | 437 855 |
| Non-Exchange Revenue | | | | | | | |
| Property rates | 12 712 797 | 12 712 797 | 9 516 264 | 9 534 598 | (18 334) | -0.2% | 12 712 797 |
| Surcharges and Taxes | 429 894 | 431 181 | 328 110 | 323 322 | 4 788 | 1.5% | 431 181 |
| Fines, penalties and forfeits | 1 888 192 | 1 916 612 | 1 636 740 | 1 291 738 | 345 002 | 26.7% | 2 170 237 |
| Licence and permits | 56 610 | 48 135 | 34 858 | 36 271 | (1 413) | -3.9% | 14 480 |
| Transfers and subsidies - Operational | 6 919 169 | 7 044 702 | 5 934 476 | 6 108 241 | (173 765) | -2.8% | 7 037 815 |
| Interest | 94 426 | 94 426 | 109 236 | 70 819 | 38 417 | 54.2% | 94 426 |
| Fuel Levy | 2 749 549 | 2 749 549 | 2 749 549 | 2 749 549 | – | – | 2 749 549 |
| Operational Revenue | – | – | – | – | – | – | – |
| Gains on disposal of Assets | 59 079 | 198 080 | 38 046 | 4 940 | 33 106 | 670.2% | 221 308 |
| Other Gains | 5 393 297 | 5 461 056 | 3 617 033 | 3 615 799 | 1 234 | 0.0% | 5 461 056 |
| Total Revenue (excluding capital transfers and contributions) | 63 943 208 | 65 204 241 | 50 806 637 | 50 001 900 | 804 737 | 1.6% | 65 454 917 |

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

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

- Service charges - Electricity (R202,9 million over)**

The variance is as a result of minimal load-shedding taking place in this period as compared to the same period of the previous year. The current period budget provisions are based on historical trends.

- Interest from Current and Non Current Assets (R283,5 million over)**

The variance mainly reflects on the following items:

- Interest Received: Short Term and Call fixed deposits (over), due to higher than planned interest rates on external investments.
- Interest Received - Allocation to Donors (over), due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds.
- Interest Received: Non-Current Investments (over), where the year-to-date budgeted interest on the sinking fund was lower than the actual interest recognised. This is, however, subject to change upon maturity date in April 2025.

- **Fines, penalties and forfeits (R345 million over)**

The variance reflects mainly on the following items:

- Fines - Traffic Fine Accruals, due to higher than anticipated traffic fines issued to date.
- Traffic Fine Income, due to increased visibility and focused operations, as well as roadshows enabling easier payment and methods of resolving outstanding fines.
- Vehicle Impoundment Fees, due to an increase in traffic operations and an increase in the number of traffic enforcement officers actively monitoring parking violations.

- **Transfers and subsidies – Operational (R173,8 million under)**

The variance reflects mainly in the following directorates:

- Finance: Grant and Subsidies: National (Unconditional) as a result of the VAT claw back on various USDG projects.
- Human Settlements: Grants and Subsidies: Grants and Subsidies Provincial, mainly on the following projects:
 - Gugulethu Infill Project Erf 8448/MauMau, due to outstanding invoices as payment certificates are being processed for a consultant whose contract was terminated.
 - Maroela Housing (South), due to delays in the appointment of the contractor who is expected to commence work in the ensuing reporting periods.
 - Imizamo Yethu Hout Bay IDA, where approval of the Human Settlement Development Grant (HSDG) is pending prior project commencement.
 - Freedom Park Ottery IDA & Edward Street: Grassy Park Development, due to initial delays with the appointment of the contractor. The contractor is now on site and invoices for work rendered is expected in the next reporting period.
 - Bonteheuwel Infill Housing Top structure, due to home enrolment delays as well as inclement weather impacting the construction programme.
 - Atlantis: Kanonkop Phase 2 - Top structure, where the tender process has commenced and is currently in the evaluation stage. The contract required by date is set for September 2025; funding will therefore not be spent in the current financial year.
 - PHP: Sakhuluntu (Fisantekraal), due to outstanding invoices from the supplier.
 - Greenville Housing Ph4 Top Structures, where the project has been completed and savings were realised.
- Human Settlements: Grants and Subsidies: PCDR (Conditional), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is underway.
- Community Services & Health: Grants and Subsidies: Provincial (Conditional), due to delays in submitting claims to the Western Cape Department of Health as a result of outstanding supporting documentation.
- Safety & Security: Grants and Subsidies: Provincial (Conditional), due to recruitment delays in respect of the Law Enforcement Advancement Programme (LEAP). An agreement has been concluded with the sponsor to recover the costs incurred on the programme by support staff.

Reasons for variances on revenue by source can be found in *Material variance explanations for revenue by source and by vote* on page 51.

EXPENDITURE**Main expenditure types for 2024/25**

| Description R thousands | Budget Year 2024/25 | | | | | | |
|---------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
| | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Expenditure By Type | | | | | | | |
| Employee related costs | 19 311 622 | 19 212 513 | 13 482 745 | 13 862 765 | (380 020) | -2.7% | 19 077 468 |
| Remuneration of councillors | 200 324 | 188 313 | 139 301 | 139 371 | (70) | -0.1% | 188 313 |
| Bulk purchases - electricity | 15 472 230 | 15 974 700 | 11 077 354 | 10 888 320 | 189 034 | 1.7% | 15 974 700 |
| Inventory consumed | 7 077 642 | 7 158 721 | 4 746 616 | 4 805 215 | (58 599) | -1.2% | 7 083 750 |
| Debt impairment | 2 856 164 | 2 823 023 | 1 473 493 | 2 017 592 | (544 099) | -27.0% | 2 580 635 |
| Depreciation and amortisation | 3 807 670 | 3 804 737 | 2 800 860 | 2 836 155 | (35 295) | -1.2% | 3 769 761 |
| Interest | 1 214 301 | 1 087 467 | 644 913 | 763 786 | (118 873) | -15.6% | 1 089 240 |
| Contracted services | 9 767 036 | 10 351 015 | 6 135 419 | 6 345 649 | (210 230) | -3.3% | 10 235 718 |
| Transfers and subsidies | 360 208 | 420 240 | 248 218 | 297 516 | (49 299) | -16.6% | 419 490 |
| Irrecoverable debts written off | 188 242 | 242 138 | 670 375 | 125 027 | 545 348 | 436.2% | 490 065 |
| Operational costs | 3 520 240 | 3 697 662 | 2 499 242 | 2 598 838 | (99 595) | -3.8% | 3 652 765 |
| Losses on Disposal of Assets | 2 244 | 2 630 | 6 411 | 1 270 | 5 141 | 404.9% | 5 525 |
| Other Losses | 563 908 | 447 298 | 245 435 | 280 518 | (35 082) | -12.5% | 447 298 |
| Total Expenditure | 64 341 831 | 65 410 458 | 44 170 382 | 44 962 021 | (791 639) | -1.8% | 65 014 728 |

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 (R380 million under)**

Under expenditure is mainly due to:

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

- **Bulk purchases – electricity (R189 million over)**

The variance is as a result of minimal instances of load-shedding taking place during this period as compared to the same period of the previous financial year. The current period budget provisions are based on historical trends.

- **Debt impairment (R544,1 million under)**

The variance reflects on Bad Debts Written Off, and Transferred to Provision for Bad Debts and is as a result of higher than planned irrecoverable debt written off on property rates, urban waste, water & sanitation, and housing debtors.

- **Interest (R118,9 million under)**

The variance is due to misalignment of the period budget provision and the actuals to date as the planned loan will only be taken up later in the financial year.

- **Contracted Services (R210,2 million under)**

The variance is a combination of over-/under expenditure and reflects mainly on:

- Advisory Services - Research & Advisory (under), due to delays in procurement of various services in respect of the Mayoral Priority Programme.
- Advisory Services - Project Management (under), as a result of the misalignment of the period budget with the actual expenditure trends.
- G&D Advisory Services - Project Management (under), due to the late submission of invoices from the consultants for the MyCiTi Automated Fare Collection.
- Haulage (over), due to waste generated by transfer stations and drop-offs being higher than anticipated.
- Recreation, Sport, Tourism & Social Development (under), due to some operating ward allocation projects being implemented later than originally planned.
- Security Services: Other (over), due to:
 - High demand for security for project managers embarking on site visits, due to the increase in gang-related violence on sites, illegal occupation and vandalism at City Projects.
 - The processing of invoices for contract price adjustments resulting in higher actuals being realised than initially anticipated for the year to date.
- G&D Contracted Serv Building (under), mainly on:
 - Greenville Housing Project (phase 4), where the project is complete and the remaining budget will be moved to another approved project.
 - Gugulethu Infil, due to delays with interface with contractor and newly appointed team of professional consultants
 - Atlantis Kanonkop, delays with the replacement tender for Tender 355Q. The work will resume in September 2025; and
 - Maroela, due to delays with the contractor appointment.
- R&M Contracted Serv Building (under), due to some maintenance tenders being finalised later than anticipated.
- R&M Electrical (over) due to additional electrical maintenance work done at facilities.
- R&M Gardening Service (under), due to lower than expected actualisation of Plant Maintenance (PM) orders.
- Security Services: Municipal Facilities (over), due to higher than anticipated expenditure incurred as a result of vandalism and strikes by certain contracted security companies resulting in additional security services being procured to ensure the safety and operational continuity of certain traffic buildings.
- Litter Picking and Street Cleaning (under), due to delays in finalisation of the report to the Bid Adjudication Committee (BAC) for the Sandy Area Tender that should have been awarded on 1 January 2025, but as a result of this delay, there will be potential savings.
- Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties and are being escorted by security staff.

- **Irrecoverable debts written off (R545,3 million over)**

The variance is as a result of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation, electricity and housing debtors.

- **Operational costs (R99,6 million under)**

The variance reflects mainly on:

- Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water & Sanitation.
- Training, due to implementation of a number of training initiatives taking longer than expected. A number of other training interventions are currently underway.
- Uniform and Protective Clothing, due to fewer uniforms being issued as well as initial delays in EPWP recruitment resulting in not all planned uniforms being issued to date.
- Commission, due to less commission paid to the 3rd party than planned.
- Electricity, due to outstanding invoices.
- Subsidy on Home owners Redemption, due a misalignment between period budgets and actual expenditure incurred.

Expenditure per vote (directorate)

| Vote Description R thousands | Budget Year 2024/25 | | | | | | |
|--|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
| | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Expenditure by Vote | | | | | | | |
| Vote 1 - Community Services & Health | 4 781 045 | 4 661 164 | 3 148 186 | 3 293 241 | (145 055) | -4.4% | 4 465 048 |
| Vote 2 - Corporate Services | 4 115 188 | 4 031 604 | 2 937 804 | 2 792 479 | 145 325 | 5.2% | 4 031 604 |
| Vote 3 - Economic Growth | 719 081 | 751 930 | 488 771 | 514 082 | (25 311) | -4.9% | 751 930 |
| Vote 4 - Energy | 18 964 276 | 19 492 087 | 13 433 953 | 13 405 516 | 28 437 | 0.2% | 19 491 828 |
| Vote 5 - Finance | 3 927 081 | 4 017 436 | 2 660 447 | 2 958 546 | (298 099) | -10.1% | 4 017 436 |
| Vote 6 - Future Planning & Resilience | 573 300 | 595 568 | 374 094 | 382 134 | (8 041) | -2.1% | 595 568 |
| Vote 7 - Human Settlements | 1 667 896 | 1 748 744 | 1 145 907 | 1 176 680 | (30 773) | -2.6% | 1 748 744 |
| Vote 8 - Office of the City Manager | 487 886 | 538 852 | 365 758 | 373 941 | (8 183) | -2.2% | 538 852 |
| Vote 9 - Safety & Security | 6 214 301 | 6 169 483 | 4 164 206 | 4 124 544 | 39 662 | 1.0% | 6 169 483 |
| Vote 10 - Spatial Planning & Environment | 1 681 414 | 1 670 903 | 1 109 231 | 1 136 735 | (27 504) | -2.4% | 1 670 903 |
| Vote 11 - Urban Mobility | 4 284 748 | 4 560 627 | 2 981 056 | 3 041 059 | (60 002) | -2.0% | 4 545 641 |
| Vote 12 - Urban Waste Management | 3 764 616 | 3 779 236 | 2 593 790 | 2 696 739 | (102 950) | -3.8% | 3 779 236 |
| Vote 13 - Water & Sanitation | 13 160 998 | 13 392 824 | 8 767 179 | 9 066 325 | (299 146) | -3.3% | 13 208 455 |
| Total Expenditure by Vote | 64 341 831 | 65 410 458 | 44 170 382 | 44 962 021 | (791 639) | -1.8% | 65 014 728 |

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 62.

Reasons for over expenditure per vote (directorate)

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

- **Corporate Services (R145,3 million over)**

The variance reflects mainly on the following categories:

- Inventory Consumed, mainly labour to operating, as a result of outstanding work orders that still needs to be processed to recover labour hours worked.
- Other Losses - Loss on Foreign Exchange, which relates to a Microsoft Licensing contract where the calculation is being disputed by the Department.

- **Energy (R28,4 million over)**

The variance reflects mainly on the following categories:

- Bulk Purchases, due to minimal instances of load-shedding taking place during the period under review as compared to the same period in the previous financial year. The current period budget provision is based on historical trends.
- Contracted services, mainly on Security Services: Other, due to an increase in theft and vandalism in the City, which has led to an increased requirement for security services to escort personnel mostly in the Gugulethu District.

- **Safety & Security (R39,7 million over)**

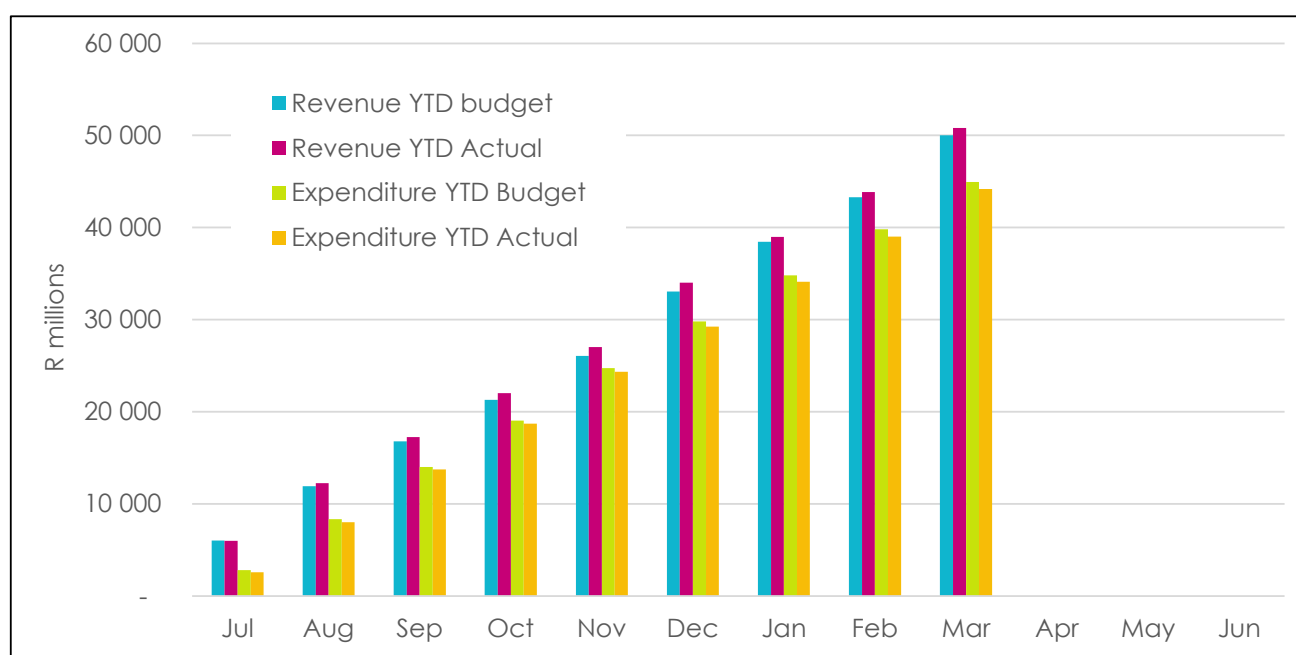
The variance reflects mainly on the following categories:

- Employee related costs, due to period budget misalignment on salaries and wages, pension, medical aid and shift allowances.
- Contracted Services, mainly on:
 - Security Services: Municipal Facilities, due to strikes by certain contracted security companies resulting in additional security services being procured to ensure the safety and operational continuity of certain Traffic Buildings.
 - Security Services: Other, due to the processing of invoices for contract price adjustments.
- Contractors - R&M, due to misalignment between the period budget and actual expenditure incurred to date.

Details on variances for expenditure by vote and type can be found in *Material variance explanations for operating expenditure by vote and by type* on page 62.

Monthly Operating Revenue and Expenditure Performance

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



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

| Vote Description R thousands | Budget Year 2024/25 | | | | | | |
|---|---------------------|-------------------|------------------|------------------|--------------------|----------------|--------------------|
| | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Total Capital Expenditure | 12 020 633 | 11 908 285 | 5 903 778 | 6 973 520 | (1 069 742) | -15.3% | 10 357 944 |
| Funded by: | | | | | | | |
| National Government | 3 395 118 | 3 485 069 | 1 362 467 | 1 838 091 | (475 624) | -25.9% | 2 753 118 |
| Provincial Government | 23 549 | 20 810 | 6 517 | 6 470 | 47 | 0.7% | 14 310 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | 133 385 | 102 799 | 42 434 | 43 124 | (690) | -1.6% | 102 798 |
| Transfers recognised - capital | 3 552 052 | 3 608 678 | 1 411 419 | 1 887 685 | (476 267) | -25.2% | 2 870 226 |
| Borrowing | 7 279 730 | 7 112 039 | 3 808 937 | 4 309 518 | (500 581) | -11.6% | 6 366 253 |
| Internally generated funds | 1 188 851 | 1 187 568 | 683 423 | 776 317 | (92 894) | -12.0% | 1 121 465 |
| Total Capital Funding | 12 020 633 | 11 908 285 | 5 903 778 | 6 973 520 | (1 069 742) | -15.3% | 10 357 944 |

The summary statement of capital budget performance indicates actual capital expenditure of R5 904 million or 49.58% of the current budget.

The year-to-date spend represents 54.13% (R4 492 million) on internally-funded projects and 39.11% (R1 412 million) on externally grant-funded projects.

Capital budget by municipal vote for 2024/25

| Vote Description R thousands | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|------------------|---------------------|-------------------|------------------|------------------|--------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Vote 1 - Community Services & Health | 368 443 | 329 440 | 347 776 | 175 703 | 255 852 | (80 149) | -31.3% | 330 147 |
| Vote 2 - Corporate Services | 642 157 | 436 312 | 436 614 | 331 448 | 330 740 | 709 | 0.2% | 432 842 |
| Vote 3 - Economic Growth | 77 007 | 111 730 | 127 449 | 39 724 | 64 192 | (24 469) | -38.1% | 126 969 |
| Vote 4 - Energy | 1 109 601 | 1 233 595 | 1 218 502 | 660 673 | 778 479 | (117 806) | -15.1% | 1 184 389 |
| Vote 5 - Finance | 64 131 | 70 627 | 77 873 | 51 537 | 59 849 | (8 312) | -13.9% | 77 823 |
| Vote 6 - Future Planning & Resilience | 19 973 | 17 909 | 26 405 | 14 269 | 15 201 | (932) | -6.1% | 26 263 |
| Vote 7 - Human Settlements | 959 185 | 982 278 | 1 078 801 | 559 107 | 664 034 | (104 927) | -15.8% | 1 085 064 |
| Vote 8 - Office of the City Manager | 6 322 | 3 196 | 6 211 | 1 697 | 3 150 | (1 453) | -46.1% | 2 906 |
| Vote 9 - Safety & Security | 444 375 | 483 669 | 472 532 | 343 746 | 363 230 | (19 484) | -5.4% | 472 520 |
| Vote 10 - Spatial Planning & Environment | 252 541 | 390 286 | 301 989 | 132 670 | 166 386 | (33 716) | -20.3% | 296 245 |
| Vote 11 - Urban Mobility | 1 552 346 | 2 567 589 | 2 631 633 | 892 418 | 1 256 156 | (363 737) | -29.0% | 1 957 993 |
| Vote 12 - Urban Waste Management | 592 417 | 300 619 | 416 696 | 281 438 | 298 564 | (17 126) | -5.7% | 396 423 |
| Vote 13 - Water & Sanitation | 3 315 859 | 5 093 382 | 4 765 805 | 2 419 349 | 2 717 688 | (298 339) | -11.0% | 3 968 361 |
| Total Capital Expenditure | 9 404 356 | 12 020 633 | 11 908 285 | 5 903 778 | 6 973 520 | (1 069 742) | -15.3% | 10 357 944 |

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

- **Community Services & Health Directorate (R80,1 million under)**

The current negative variance reflects on the following projects:

- Mandela Park Integrated Recreation Facility and other Integrated Recreation Facilities: Initial delays occurred due to community threats communicated via the Public Safety Committee. Purchase order 242Q/2021/22 WPD has been issued, and the contractor is in the process of procuring materials and equipment.
- Integrated Recreation & Parks Facilities, and Mfuleni Integrated Recreation: Invoices for the construction of synthetic pitches and professional service providers (PSP) were lower than anticipated. Sourcing of quotations for play equipment for differently-abled individuals is currently underway but is taking longer than planned. Installation of electrical and fencing upgrades are in progress. Upgrades for the timber play equipment are facing delays due to finalisation of the request for quotation (RFQ).
- Recreation and Parks Upgrade: Works package was finalised later than anticipated due to the quotation that was higher than the allocated budget. This has since been resolved with some upgrades completed. Further orders to be placed in the ensuing month.
- Swimming Pool Upgrade: Initially delayed due to sourcing quotations, however, projects are in the final stages of completion.
- Cemetery Upgrades: Works package finalised later than anticipated, however, some upgrades have been completed. Further orders to be placed in the ensuing month.
- National Core Standards Compliance: Quotations were received later than anticipated. Procurement has commenced. Finalisation of the detailed design for various facilities is taking longer than anticipated. The invoice will be received once the design has been finalised and processed accordingly. Building plan approvals for the Vuyani Prefab took longer than anticipated with Building Development Management (BDM) advising anticipated completion mid-April 2025.
- Regional Parks Upgrades: Works package finalised later than anticipated due to quotation being higher than the allocated budget. This has been resolved by means of a transfer of funds. Some upgrades have been completed. . Further orders to be placed in the ensuing month. The purchase order for supply and installation of fencing took longer than anticipated as the quotation was received late. Balance of funds represents contingency, which is currently soft-locked against the project.
- Bloekombos Community Hall Rebuild: The project is currently in the execution phase. Project experienced delays due to quotations being received later than planned. Purchase order has since been issued. Works commenced with anticipated completion in May 2025.
- Bishop Lavis Synthetic Pitch: The project experienced delays due to the late appointment of the PSP to complete detailed designs for the construction of the 11-a-side synthetic pitch. This issue has been resolved. The PSP has been appointed for construction monitoring and will sign-off upon completion of the project. Site handover took place on 9 January 2025, and practical completion is expected by 30 May 2025. The project schedule has been adjusted accordingly. Balance of funds represents contingency which is currently soft locked against the project.

- Bishop Lavis Sport Ground Upgrade - Construction of access road and parking area: The contractor finished the work behind schedule and will face penalties as a result. The construction of the family area involves multiple contractors with only one contractor (003G 2022/23 - Steel Play Equipment) performing poorly and falling behind schedule.
- Library Upgrades and Extensions: The fencing upgrade at Wynberg Library was completed in December 2024. Fencing upgrade is currently in progress at Town Centre Library. The project manager is waiting for the final contract price adjustment (CPA) claim for Town Centre Library, and will process it when received.
- Homeless Accommodation Upgrade & Extension - Kensington: Initial delays were experienced with the appointment of the contractor for construction due to the late submission of the quotation. The contractor has since been appointed and has commence work on site on 1 April 2025. Orders for professional services have been created. The balance of funds represents contingencies, which are currently soft-locked against the project.
- Homeless Accommodation Upgrade & Extension - Retreat: The project is behind schedule due to building plan approval taking longer than anticipated. The contractor is on site and executing work packages satisfactorily and according to schedule, as monitored by the PSP. The balance of funds represents contingencies, which are currently soft-locked against the project.
- Hartleyvale Stadium: Upgrades to the stadium has been completed. CPA invoice came in lower than anticipated. The contractor appointment for the construction of the hockey warm-up area took longer than anticipated due to quotations being received late. Site handover took place on 25 March 2025. Balance of funds represents contingencies, which are currently soft-locked against the project.
- Upgrades to Clinics - East & South FY25: Finalisation of building plan approval for Mathew Goniwe and Town 2 is taking longer than anticipated. PSP to be appointed to complete the detailed design once building plans are approved by BDM. Final quotations to be sourced.
- Langa Sports Ground - Upgrade: Purchase order for floodlights has been issued. The contractor's materials are delayed due to manufacturing lead times on certain items. The contractor is currently on site and work is progressing smoothly. Balance of funds represents contingencies, which are currently soft-locked against the project.
- Upgrade Maitland Crematorium: Initially delays were due to the protracted process of new CPA on Tender 060G/2022/23, which has since been resolved. Contractor has commenced. Cremator 5 in the process of being shipped.
- Upgrade Princessvlei: The invoice from the PSP was lower than anticipated. The purchase order for the construction of the circulatory trail has been issued. There were delays due to quotations being received later than anticipated. The project programme has been revised accordingly.
- Facility upgrades: SASREA FY25: The project manager finalised the priority implementation later than anticipated. However, the contractors are on site and other contractors will be on site after the athletics season in April 2025. Minor savings to be realised.

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

- **Energy Directorate (R117,8 million under)**

The negative variance is mainly due to the following projects being behind schedule:

- Vehicles: Replacement FY25, where manufacturing lead time for some aerial platforms had to be extended due to shipping delays. Manufacturing is underway and expected delivery end of April 2025.
- Ground Mounted PV, where Tender 280Q/2022/23 became active later than anticipated. Orders have been placed for professional services. Site establishment and civil works have commenced.
- Office Renovation at HV, where engagements with contractors for the various disciplines have taken longer than anticipated.
- Connection Infrastructure (Quote): East FY25, where applications for new and upgraded supplies have been less than planned for the period under review.
- MV System Infrastructure (South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the Construction Industry Development Board (CIDB) grading. Alternative contract 021Q/2023/24 has been utilised to place orders.
- System Equipment Replacement (North, South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. Further orders will be placed as of April 2025.
- Street Lighting (East, North and Central), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. However, orders have now been placed and construction has commenced on site.
- Printers: Replacement FY25, where final orders have been placed; awaiting delivery.
- HV Substations - Facilities refurb FY25, where some quotations were received later than anticipated.

97% spend is forecasted for the projects currently on the budget.

- **Human Settlements Directorate (R104,9 million under)**

The negative variance reflects on the following projects/programmes and is mainly due to initial delays in finalisation of work packages that resulted in projects starting later than anticipated; community unrest that disrupted the planned project schedule as well as contractor change-over mid-year; prolonged land acquisition process; and outstanding invoices for March 2025:

- Informal Settlement Upgrade: Bosasa Link – Mfuleni;
- Informal Settlement Upgrade: Enkanini South Extension;
- Informal Settlement Upgrade: Farm 694 Western Cape Government;
- Urbanisation: Backyards/Informal Settlement Upgrade;
- Informal Settlements Routine Upgrades;
- Asset Upgrade - Routine Programme – Central;
- Asset Upgrade - Routine Programme – North;
- Asset Upgrade - Routine Programme – South;
- Asset Upgrade - Routine Programme – East;
- Edward Street: Grassy Park Development;
- Atlantis GAP Sites Housing Project;
- ACSA Symphony Housing Project Construction;

- Bonteheuwel Infill Housing project Construction; and
- Land Acquisition (Housing).

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

- **Urban Mobility Directorate (R363,7 million under)**

The negative variance mainly reflects on the following projects:

- IRT: Fare Collection, due to delays in finalising specifications, which have impacted the procurement process.
- IRT Ph2A: Depot Building Works - Mitchells Plain & Khayelitsha, where the last four invoices were lower than anticipated as a result of rain-related delays. While progress is being made, delays in the Eskom connection and EV duct installations have significantly impacted the timeline.
- IRT: Control Centre, due to outstanding invoices.
- MyCiTi Phase 1 IRT Station Rebuilds, where works were delayed due to matters relating to the Taxi Association. Minimal construction expenditure has been realised as a result of the late construction start.
- IRT Ph2A: W4 – Roadway - Govan Mbeki, due to the invoice being lower than anticipated as result of construction-related challenges and security issues experienced on site.
- IRT Ph2A: Trunk - E3 - M9 Intsikizi - Morning Star, due to the construction progress being slower than anticipated as a result of poor contractor performance.
- IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather hampering works, and relocation of existing services.
- IRT Ph2A: Trunk - E1-M9 Heinz - Duinefontein Railway, due to delays caused by inclement weather, and the contractor needing to recover lost time.

74% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R298,3 million under)**

The variance reflects predominantly on the following projects:

- Cape Flats Rehabilitation project, where Informal Settlement Upgrade Programme (ISUP) grant funding needs to be re-allocated as it cannot be utilised for this project.
- Access Road to Muldersvlei Reservoir, where there is a delay in the award of the tender.
- Trappies Sewer Rehabilitation, Bulk Sewers Milnerton Rehabilitation, and Gordon's Bay Sewer Rising Main as a result of tender delays and unexpected hard rock excavation.
- Wesfleur WWTW project, where excavation has been delayed as a result of complications at the foundation of the current Blower House.
- Bayside Canal Upgrade project, due to a legal dispute.

83% 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 75.

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

- **Urban Mobility (R673,6 million)**

Unforeseen/unavoidable delays in the rollout of various high value projects largely due to the impact of the so-called “Construction Mafia”, which has not only delayed construction progress on site, but which has also negatively impacted a number of tender processes (even prior to reaching construction), and other projects upon which the rollout of the Metro South East (MSE) programme is dependent. This has resulted in a request to National Treasury to re-phase a portion (R650 million) of the PTNG-BFI funding allocation and an associated reduction of a portion of the Private - Orio budget.

- **Water & Sanitation (R797,41 million)**

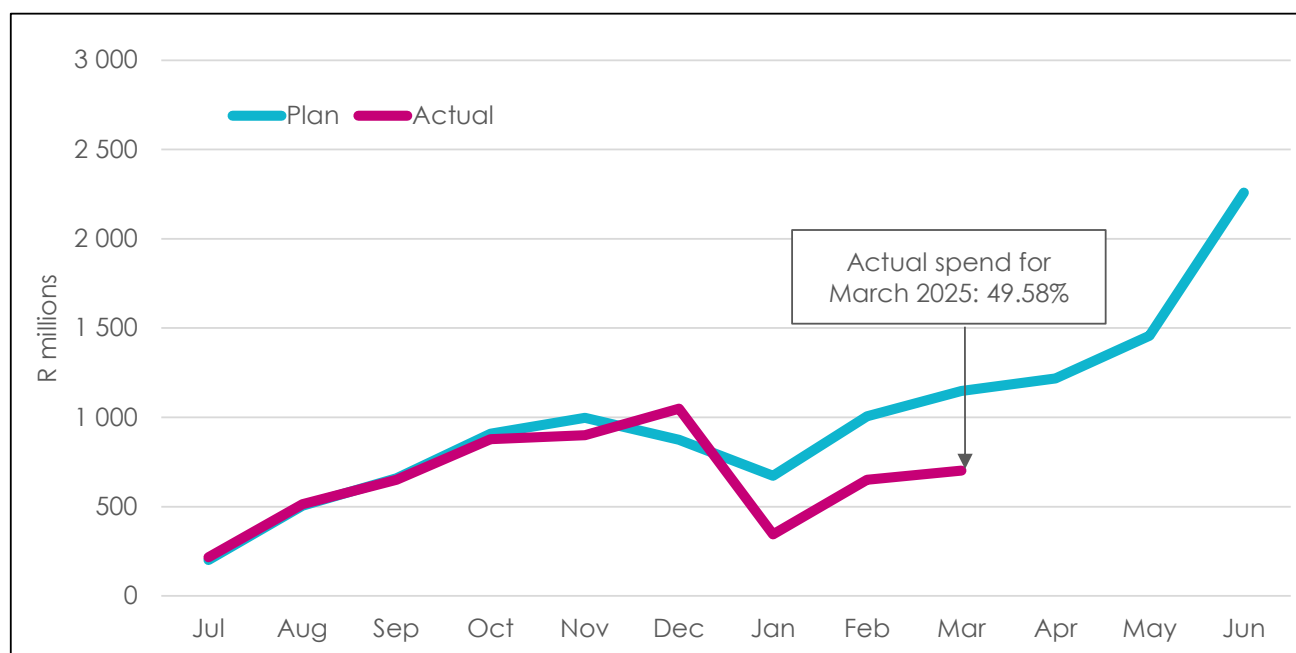
The variance is predominantly due to contingencies of approximately R677 million provided for in the budget. The remaining difference relates to the following projects/programmes:

- The Cape Flats Rehabilitation project, where the grant funding needs to be re-allocated as the grant funding technical approval was not supported;
- Access Road to Muldersvlei Reservoir, due to delays in the award of the tender;
- Advanced Metering Infrastructure project, due to non-responsive tenders;
- Upgrades to the Killarney Depot, which is pending due to outstanding Multi-Use Asset Management Plan approval; and
- Trappies Sewer Rehabilitation, Bulk Sewers Milnerton Rehabilitation, and Gordon's Bay Sewer Rising Main, due to tender delays and unexpected hard rock excavation.

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

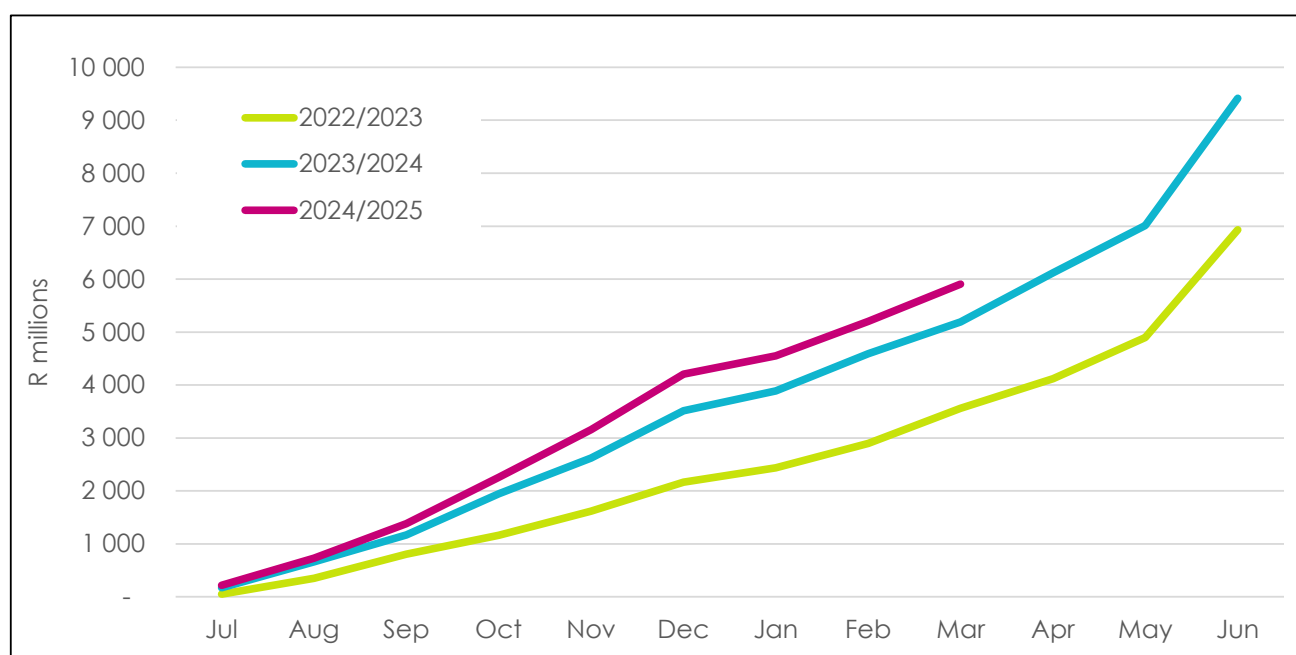
Monthly capital expenditure

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

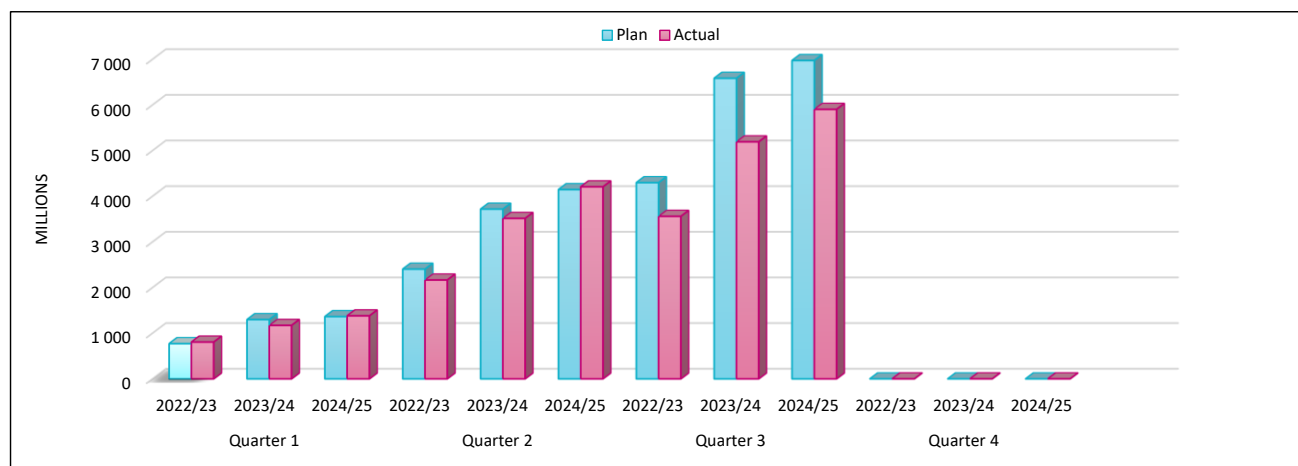


Capital expenditure trend over the current- and past two years

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



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



Status of major capital programmes/projects

| Programme/Major Project | Current Budget | YTD Planned Spend | YTD Actual Spend | YTD Variance | Full Year Forecast | Comments |
|---------------------------------|----------------|-------------------|------------------|--------------|--------------------|--|
| IRT Phase 2 A | 1 662 005 397 | 694 527 256 | 500 695 243 | -193 832 013 | 1 033 482 604 | The negative variance is due to the invoice coming in lower than anticipated, which is as a result of challenges experienced on site with existing services that first need to be relocated before work can progress. The budget and cash flow will be amended in the April 2025 adjustments budget to align to National Treasury Gazette No. 52381 dated 25 March 2025. |
| Potsdam WWTW - Extension | 1 296 987 256 | 700 725 149 | 728 436 993 | 27 711 844 | 865 457 542 | Tenders 146Q/2022/23 and 295Q/2021/22 are being utilised to implement the project. Construction is currently underway with the project running ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Replace & Upgrade Sewer Network | 298 671 674 | 163 071 521 | 190 715 354 | 27 643 833 | 331 252 780 | The programme is ahead of schedule due to satisfactory contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Cape Flats Rehabilitation | 241 094 397 | 181 301 370 | 155 683 264 | -25 618 106 | 170 202 016 | The project is in the construction phase. The project manager will re-align the actual expenditure with the outcome of the latest decision on grant funding allocations. The budget and cash flow will be amended in the April 2025 adjustments budget to align to National Treasury Gazette No. 52381 dated 25 March 2025. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Replace & Upgrade Water Network | 231 449 774 | 122 825 036 | 96 886 520 | -25 938 516 | 214 385 669 | The programme is slightly behind schedule as a result of two projects that were cancelled earlier in the financial year due to security issues. Minor savings will be realised and reprioritised to other priority projects within the Department, once identified. |

Table continues on next page.

| Programme/Major Project | Current Budget | YTD Planned Spend | YTD Actual Spend | YTD Variance | Full Year Forecast | Comments |
|--|----------------|-------------------|------------------|--------------|--------------------|--|
| Plant & Vehicles: Replacement | 215 532 087 | 162 547 839 | 157 809 630 | -4 738 209 | 215 532 087 | Some vehicles were delivered. Further orders have been placed; awaiting delivery. The project manager is following up with the vendor on the late deliveries. |
| System Equipment Replacement | 209 190 000 | 139 398 499 | 136 511 468 | -2 887 031 | 209 740 000 | The project is ahead of schedule due to satisfactory contractor performance. |
| Cape Flats Aquifer Recharge | 190 089 370 | 135 754 975 | 135 640 409 | -114 566 | 180 086 373 | The contractor is fast tracking the project in order to align with the revised construction programme. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Ground Mounted PV | 184 109 170 | 114 614 916 | 93 864 582 | -20 750 334 | 184 109 170 | The project is behind schedule as Tender 280Q/2022/23 became active later than anticipated. Orders have been placed for professional services. The site establishment and civil works have commenced. |
| Fleet & Plant: Replacement | 182 453 826 | 173 810 162 | 168 188 057 | -5 622 105 | 182 453 826 | The project is behind planned spend due to delays with delivery of fleet items. The project manager is following up with the service provider on the late deliveries. |
| Wesfleur Aeration & Blower Replacement | 174 219 722 | 67 834 624 | 6 817 330 | -61 017 294 | 157 019 363 | The project is behind schedule due to existing services being found unexpectedly while excavating the foundation for the blower house. The delay will be mitigated by ordering major equipment with anticipated delivery in April/May 2025. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Bulk Retic Sewers in Milnerton Rehab | 171 989 669 | 94 762 010 | 63 433 428 | -31 328 582 | 121 300 001 | The project is in the construction phase and is behind schedule due to geotechnical conditions resulting in slower than anticipated progress. Invoices for the reporting period have not yet been received. A portion of the budget will be revised in order to align it with the latest implementation plan. 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 |
|---|----------------|-------------------|------------------|--------------|--------------------|---|
| Property Acq: Joint Policing Centre | 161 000 000 | 161 000 000 | 160 875 451 | -124 550 | 161 000 000 | The purchase price and transfer fees have been paid. The rest of the legal fees will, however, only be processed once the invoice is received for occupational rent as the legal matter is currently being finalised. |
| Repl & Upgr Sewerage Pump Stations | 157 612 304 | 125 878 892 | 98 221 687 | -27 657 205 | 158 671 219 | The project is behind schedule due to long lead times for the delivery of pumps. The project manager is following up with the service provider on the deliveries. |
| Gordon's Bay Sewer Rising Main | 139 910 736 | 87 047 666 | 51 518 415 | -35 529 251 | 114 164 934 | The project is behind schedule due to existing services and hard rock excavations. Given the continued geotechnical conditions, a portion of the budget will be revised in order to align it with the latest implementation plan. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Cape Flats Aquifer: Hanover Park & Philip | 130 000 000 | 57 779 855 | 83 856 948 | 26 077 093 | 104 921 196 | The project is currently ahead of schedule due to good contractor performance. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Vehicles, Plant Equip: Additional | 123 049 942 | 88 583 700 | 87 092 791 | -1 490 909 | 123 049 942 | Some vehicles were delivered. Further orders have been placed; awaiting delivery. The project manager is following up with the service provider on the late deliveries. |
| Bayside Canal Upgrade | 121 091 146 | 44 265 585 | 9 573 654 | -34 691 931 | 116 500 000 | The project is currently behind schedule due to a legal dispute, which is under consideration. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Bulk Water Infrastructure Replacement | 110 000 000 | 45 189 077 | 41 793 415 | -3 395 662 | 109 277 535 | Various small projects are at different stages ranging from design to implementation. The routine programme is behind schedule (cumulative expenditure) due to pending invoices from different projects for the period under review. 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 |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|---|
| Land Acquisition (Housing) | 108 570 507 | 23 774 199 | 12 787 161 | -10 987 038 | 108 570 507 | The project was delayed initially as a result of negotiations for the purchase of land in Du noon (measuring an extent of approximately 62.7181 ha), which took longer than anticipated. The owner has since accepted the offer to purchase and the project manager is following-up on the invoice. |
| Informal Settlements Routine Upgrades | 106 452 417 | 53 462 648 | 32 452 719 | -21 009 929 | 95 753 340 | The project is behind schedule due to initial delays in finalising the Work Package Document. The project is, however, currently underway. |
| Athlone WWTW-Capacity Extension | 102 466 761 | 73 374 640 | 76 822 011 | 3 447 371 | 93 028 517 | 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. |
| Sir Lowry's Pass River Upgrade | 100 762 512 | 66 237 294 | 65 265 582 | -971 712 | 82 470 177 | The variance is due to outstanding invoices for period 8, which the project manager is following up on. The balance of funds represents contingencies, which is currently soft-locked against the project. |
| Metering Replacement | 89 050 000 | 55 830 375 | 60 983 805 | 5 153 430 | 87 000 000 | The programme is ahead of schedule as more meters were replaced than initially anticipated for the year-to-date. Less funding will, however, be required for the current financial year as per the latest implementation plan. |
| Asset Upgrade - Routine Prog - Central | 88 400 274 | 47 141 426 | 50 912 963 | 3 771 537 | 88 400 274 | The project is completed. Savings will be realised and reprioritised to other priority projects within the department, once identified. |
| | 6 596 158 941 | 3 680 738 714 | 3 266 838 880 | -413 899 834 | 5 307 829 073 | |

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R12 477 million for the month under review. This position is mainly due to the levels of cash realised in the 2023/24 financial year.

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

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

| Item | Previous Month R Thousand | Current Month R Thousand |
|---|------------------------------|-----------------------------|
| Closing Cash and Investment Balance | 20 673 802 | 20 154 249 |
| Total Commitments | 10 537 924 | 8 454 126 |
| Unspent Conditional Grants | 3 425 808 | 3 413 950 |
| Housing Development | 301 380 | 305 266 |
| MTAB | 26 079 | 25 697 |
| Trust Funds | 1 181 | 1 189 |
| Insurance reserves | 498 712 | 500 665 |
| CRR / Revenue | 4 291 657 | 4 207 359 |
| Other contractual commitments | 1 993 107 | - |
| Uncommitted Funds | 10 135 878 | 11 700 123 |
| Closing Cash and Investment Balance | 20 673 802 | 20 154 249 |
| Non Current Investments | 2 371 954 | 378 795 |
| Current Investments | 7 112 141 | 7 298 623 |
| Cash and Cash Equivalents as per Cash flow statement (Table C7) | 11 189 707 | 12 476 831 |

Details on the cash flow can be found in *Cash Flow* on page 50.

The City's investment portfolio breakdown can be found in *Investment portfolio* on page 89.

The monthly actual and targets can be found in *Actual and revised targets for cash receipts and cash flows* on page 98.

GRANT UTILISATION

| Description R thousands | Budget Year 2024/25 | | | | | | |
|---|---------------------|-------------------|------------------|------------------|------------------|----------------|--------------------|
| | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Total operating expenditure of Transfers and Grants | 6 919 169 | 7 044 702 | 1 351 870 | 1 519 178 | (167 307) | -11.0% | 7 044 702 |
| Total capital expenditure of Transfers and Grants | 3 552 052 | 3 608 678 | 1 411 419 | 1 887 685 | (476 267) | -25.2% | 2 870 226 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 10 471 221 | 10 653 380 | 2 763 289 | 3 406 863 | (643 574) | -18.9% | 9 914 928 |

Detailed information on transfers and grants per funding source is reflected in *Transfers and grants expenditure* on page 93.

CREDITORS**Creditors Analysis**

| R thousands | Budget Year 2024/25 | | | | | | | | |
|-----------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|
| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
| Total Creditors | 3 444 | 2 | 5 | – | – | – | – | – | 3 451 |

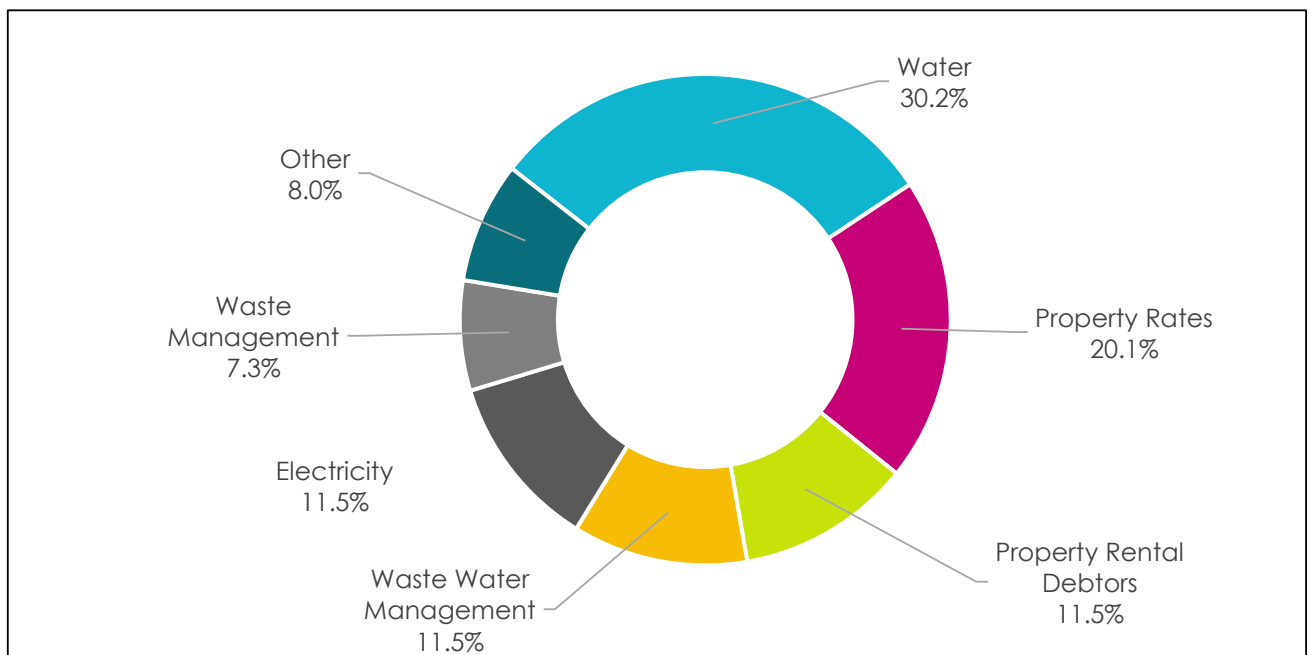
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to a bank rejection and the late submission of an invoice.

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

DEBTORS**Debtors Age Analysis**

| Description | Budget Year 2024/25 | | | | | | | | |
|------------------------------------|---------------------|-------|-------------|------|-------------|--------|--------------------|-------|-------------|
| | 0-30 Days | | 31-60 Days | | 61-90 Days | | Total over 90 days | | Total |
| | R Thousands | % | R Thousands | % | R Thousands | % | R Thousands | % | R Thousands |
| Total By Income Source | 2 823 335 | 27.9% | 295 416 | 2.9% | 201 943 | 2.0% | 6 783 420 | 67.1% | 10 104 114 |
| 2023/24 - totals only | 2 801 065 | 27.8% | 288 270 | 2.9% | 314 811 | 3.1% | 6 675 488 | 66.2% | 10 079 634 |
| Movement | 22 270 | | 7 146 | | (112 869) | | 107 933 | | 24 479 |
| % Increase/(Decrease) year on year | | 0.8% | | 2.5% | | -35.9% | | 1.6% | 0.24% |

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 | R39 675 075.08 | R2 421 519.25 | R1 562 848.99 | R0.00 | R0.00 | R2 656 853.09 | R0.00 | R2 288 007.58 | R30 745 846.17 | The company is in business rescue effective 29 January 2025. A payment of R1 754 218.74 was received from Investec on 31 March 2025. A monthly tenant off-set applies on a continuous basis. |
| Basfour 2295 (Pty) Ltd | R44 851 496.55 | R3 254 701.95 | R3 546 308.90 | R2 398 000.01 | -R2 898 000.00 | R3 372 318.44 | R0.00 | R3 381 569.32 | R31 796 597.93 | The company is in business rescue effective 29 January 2025. A payment of R3 254 701.95 was received from Investec on 7 April 2025. A security deposit of R2 898 000 backdated to 2006 is currently in dispute. |
| Cornucopia Trust | R25 757 755.80 | R1 034 009.62 | R0.00 | R0.00 | R0.00 | R0.00 | R0.00 | R6 880 443.13 | R17 843 303.05 | An instalment plan is currently in place with the last payment of the full account balance due on 25 June 2025. The latest payment amounting to R2 142 468.58 was received on 4 April 2025. |
| Beadica 281 CC | R27 919 313.80 | R3 540 136.11 | R189.80 | R1 545 785.49 | R0.00 | -R1 320 200.00 | R6 204 158.28 | R17 949 244.12 | R0.00 | There is no active instalment plan in place or cooperation from the customer. Water and electricity have been disconnected with the account handed over. |
| Myriad Trust | R21 288 551.81 | R1 414 701.43 | R1 540 333.30 | R0.00 | R1 483 266.76 | R1 630 140.14 | R1 681 952.86 | R9 585 085.46 | R3 953 071.86 | An instalment plan of R500 000 is currently in place with the last payment of the full account balance due on 25 June 2025. The latest payment totalling R1 581 570.72 was received on 2 April 2025. |
| Cape Town Community Housing Co Pty Ltd | R18 489 298.52 | R25 756.20 | R2 998 794.05 | R0.00 | R0.00 | R0.00 | R0.00 | R0.00 | R15 464 748.27 | A request to amend the rating category from vacant land to residential is with the Valuations Department who is waiting on an outstanding affidavit from the customer. Last payment of R500 000 was received on 28 February 2025. |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Customer | Total | Current | 30 days | 60 days | 90 days | 120 days | 150 days | 150><365 | 365 days | Comments |
|------------------------------------|-------------------------|------------------------|------------------------|-----------------------|----------------------|-----------------------|------------------------|------------------------|-------------------------|---|
| Ndabeni Communal Property Trust | R 15 056 664.57 | R 154 822.93 | R 188 240.37 | R 192 488.91 | R 182 085.89 | R 187 879.59 | R 195 557.27 | R 3 003 299.87 | R 10 952 289.74 | The Commission on Restitution of Land Rights paid R2 million as per the approved full and final settlement. A write-off is in progress. |
| Northern Value Share Block Pty Ltd | R 12 573 110.97 | R 208 830.96 | R 272 534.16 | R 262 674.86 | R 241 723.02 | R 248 158.69 | R 232 125.63 | R 1 657 947.89 | R 9 449 115.76 | The account was handed over to the Legal Department. A court order for the suspension of payment has been issued until the matter regarding a portion of land is resolved. A dunning lock is active on the account until 30 April 2025. The latest payment of R90 612.67 was received on 1 April 2025. |
| Bentifor (Pty) Ltd | R 10 507 833.42 | R 101 616.78 | R 195 842.90 | R 197 947.46 | R 191 603.89 | R 182 186.64 | R 626 891.44 | R 3 482 433.32 | R 5 529 310.99 | There is a water query on the account. The Water & Sanitation Directorate is in the process of installing a new water supply as the property was connected to a fire hydrant meter, which was running continuously. The last payment totalling R110 000 was received on 11 March 2025. |
| Get Metal Properties (Pty) Ltd | R 17 447 032.89 | R 7 915 098.32 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 7 518 773.26 | R 2 013 161.31 | R 0.00 | An instalment plan of R1 million is currently in place. Last payment totalling R2 604 076.76 was received on 24 March 2025. |
| TOTAL | R 233 566 133.41 | R 20 071 193.55 | R 10 305 092.47 | R 4 596 896.73 | -R 799 320.44 | R 6 957 336.59 | R 16 459 458.74 | R 50 241 192.00 | R 125 734 283.77 | |

Top 10 Commercial debtors service charges breakdown

| Customer | Electricity | Water | Sewerage | Refuse | Rates | CIDS | Security Deposit | Sundries | Other | TOTAL |
|--|-----------------|----------------|----------------|-------------|-----------------|----------------|------------------|----------------|-------------|-----------------|
| Basfour 2295 (Pty) Ltd | R 0.00 | R 4 371 787.17 | R 3 667 631.00 | R 0.00 | R 23 154 342.35 | R 8 475 830.21 | -R 3 342.99 | R 8 827.34 | R 0.00 | R 39 675 075.08 |
| Basfour 2295 (Pty) Ltd | R 47 973 496.55 | 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 44 851 496.55 |
| Cornucopia Trust | R 0.00 | R 2 235 220.22 | R 2 699 930.61 | R 0.00 | R 16 773 805.36 | R 4 049 366.81 | -R 757.00 | R 0.00 | R 189.80 | R 25 757 755.80 |
| Beadica 281 CC | R 29 346 513.80 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | -R 1 427 200.00 | R 0.00 | R 0.00 | R 27 919 313.80 |
| Myriad Trust | R 21 773 051.81 | 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 21 288 551.81 |
| Cape Town Community Housing Co Pty Ltd | R 296.34 | R 20 209.89 | R 10 938.95 | R 15 961.37 | R 18 441 188.89 | R 0.00 | R 0.00 | R 676.88 | R 26.20 | R 18 489 298.52 |
| Ndabeni Communal Property Trust | R 0.00 | R 15 420.80 | R 15 420.80 | R 14 702.58 | R 13 413 842.63 | R 0.00 | R 0.00 | R 1 553 293.70 | R 43 984.06 | R 15 056 664.57 |
| Northern Value Share Block Pty Ltd | R 0.00 | R 806 270.85 | R 588 432.41 | R 0.00 | R 11 121 483.28 | R 0.00 | -R 1 022.66 | R 0.00 | R 57 947.09 | R 12 573 110.97 |
| Bentifor (Pty) Ltd | R 0.00 | R 3 728 995.20 | R 5 526 115.23 | R 0.00 | R 1 047 103.14 | R 206 666.05 | -R 1 046.20 | R 0.00 | R 0.00 | R 10 507 833.42 |
| Get Metal Properties (Pty) Ltd | R 17 447 032.89 | 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 17 447 032.89 |

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 | R13 168 723.98 | R1 206.23 | R65 096.43 | R79 796.78 | R80 291.43 | R75 632.47 | R80 210.11 | R804 521.42 | R11 981 969.11 | The meter reading is an estimation. The Water & Sanitation Directorate is working on a SOP solution to write off the asset in order to write off the debt. This should be concluded by end April 2025. |
| Church Methodist | R10 088 773.62 | R61 735.66 | R124 572.99 | R117 822.18 | R129 865.72 | R86 487.62 | R118 112.51 | R800 728.25 | R8 649 448.69 | The meter reading is an estimation. The Water & Sanitation Directorate is working on a SOP solution to write off the asset in order to write off the debt. This should be concluded by end April 2025. |
| Conference of The Methodist Church of Southern Africa | R8 741 965.66 | R181 576.32 | R257 483.11 | R230 133.24 | R258 432.09 | R236 684.35 | R250 574.99 | R1 513 491.01 | R5 813 590.55 | The meter reading is an estimation. The Water & Sanitation Directorate is working on a SOP solution to write off the asset in order to write off the debt. This should be concluded by end April 2025. |
| The Rockefeller at Harbour Place Body Corporate | R8 326 154.59 | R594 941.91 | R674 365.20 | R662 593.06 | R936 076.11 | R629 350.57 | R567 872.10 | R935 917.96 | R3 325 037.68 | Full and final settlement of the account is in progress. Last payment totalling R167 279.70 was received on 7 April.2025. |
| St Johns 1 Body Corporate | R7 083 291.48 | R233 019.04 | R279 117.83 | R276 187.07 | R2 208 951.00 | R0.00 | R0.00 | R424 010.27 | R3 662 006.27 | The water meter was delivered to the lab for testing on 6 March 2025. A dunning lock is on the account until 30 May 2025. Last payment of R226 050.98 was received on 10 February 2025. |
| Mitchells Plain Foundation | R5 236 556.71 | R0.00 | R176 065.70 | R182 981.44 | R173 695.60 | R175 723.19 | R181 286.25 | R1 210 437.23 | R3 136 367.30 | Valuation objection; pending rating category change application due to outstanding information. A dunning lock is on the account until 30 April 2025. Last payment totalling R2 000 was received on 4 April 2025. |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Customer | Total | Current | 30 days | 60 days | 90 days | 120 days | 150 days | 150><365 | 365 days | Comments |
|--|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|--|
| Cape Town City Mission | R4 869 679.40 | R0.00 | R108 427.71 | R105 274.08 | R112 231.27 | R114 964.76 | R107 116.64 | R701 842.01 | R3 619 822.93 | This is a City-owned building, which was given to the Cape Town City Mission in 1976 but never transferred. The matter is now with the Disposal & Acquisitions Department with discussions to transfer the property in progress. |
| Burgundy Estate Master Home Owners Association | R4 611 413.89 | R0.00 | R20 830.74 | R26 958.25 | R26 767.25 | R26 041.73 | R28 257.01 | R191 413.65 | R4 291 145.26 | Special incentive write-off in progress. A payment totalling R40 000 was received on 1 March 2025. |
| Cape Town Community Housing Co Pty Ltd | R4 752 023.38 | R2 144.95 | R680 704.15 | R0.00 | R0.00 | R0.00 | R0.00 | R63 745.35 | R4 005 428.93 | A request to amend the rating category from vacant land to residential is with the Valuations Department who is waiting on an outstanding affidavit from the customer. |
| Paardevei Retirement Estate Body Corpor Rate | R3 987 124.33 | R0.00 | R0.00 | R0.00 | R0.00 | R217 418.33 | R229 340.37 | R192 323.10 | R3 348 042.53 | A payment arrangement of R50 000 per month is in place. Last payment totalling R439 660.94 was received on 15 March 2025. Account is with the Legal Department for a follow-up with the customer. |
| TOTAL | R70 865 707.04 | R1 074 624.11 | R2 386 663.86 | R1 681 746.10 | R3 926 310.47 | R1 562 303.02 | R1 562 769.98 | R6 838 430.25 | R51 832 859.25 | |

Top 10 Residential debtors service charges breakdown

| Customer | Electricity | Water | Sewerage | Refuse | Rates | Security deposit | Other | Sundries | TOTAL |
|---|----------------|-----------------|----------------|--------------|----------------|------------------|--------------|-------------|-----------------|
| Church Methodist | R 0.00 | R 12 997 628.06 | R 168 009.83 | R 0.00 | R 0.00 | R 0.00 | R 3 086.09 | R 0.00 | R 13 168 723.98 |
| Church Methodist | R 0.00 | R 9 899 126.04 | R 188 779.73 | R 0.00 | R 0.00 | R 0.00 | R 867.85 | R 0.00 | R 10 088 773.62 |
| Conference of The Methodist Church of Southern Africa | R 0.00 | R 4 181 916.04 | R 3 544 348.27 | R 4 068.44 | R 960 465.30 | R 0.00 | R 0.00 | R 51 167.61 | R 8 741 965.66 |
| The Rockefeller at Harbour Place Body Corporate | R 8 326 154.59 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | R 8 326 154.59 |
| St Johns 1 Body Corporate | R 4 039 842.59 | R 2 024 211.25 | R 932 072.68 | R 91 882.22 | R 0.00 | -R 4 717.26 | R 0.00 | R 0.00 | R 7 083 291.48 |
| Mitchells Plain Foundation | R 2 660 473.96 | R 957 370.57 | R 588 987.09 | R 253 405.67 | R 776 319.42 | R 0.00 | R 0.00 | R 0.00 | R 5 236 556.71 |
| Cape Town City Mission | R 1 568 999.12 | R 947 147.66 | R 594 201.84 | R 171 718.30 | R 700 612.73 | -R 3 853.00 | R 890 196.83 | R 655.92 | R 4 869 679.40 |
| Burgundy Estate Master Home Owners Association | R 0.00 | R 812 942.66 | R 3 630 532.27 | R 2 714.76 | R 138 890.32 | -R 1 514.00 | R 27 847.88 | R 0.00 | R 4 611 413.89 |
| Cape Town Community Housing Co Pty Ltd | R 0.00 | R 13 557.70 | R 13 557.70 | R 0.00 | R 4 611 070.39 | R 0.00 | R 113 159.04 | R 678.55 | R 4 752 023.38 |
| Paardevei Retirement Estate Body Corpor Rate | R 4 562 124.33 | R 0.00 | R 0.00 | R 0.00 | R 0.00 | -R 575 000.00 | R 0.00 | R 0.00 | R 3 987 124.33 |

IN YEAR BUDGET STATEMENT TABLES

Budget Statement Summary

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

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|-------------------|---------------------|-------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| <u>Financial Performance</u> | | | | | | | | |
| Property rates | 11 986 459 | 12 712 797 | 12 712 797 | 9 516 264 | 9 534 598 | (18 334) | -0.2% | 12 712 797 |
| Service charges | 28 550 345 | 30 391 426 | 31 279 059 | 23 883 082 | 23 711 276 | 171 806 | 0.7% | 31 208 289 |
| Investment revenue | 1 578 846 | 1 071 910 | 1 071 612 | 1 182 083 | 898 620 | 283 463 | 31.5% | 1 071 612 |
| Transfers and subsidies - Operational | 6 719 779 | 6 919 169 | 7 044 702 | 5 934 476 | 6 108 241 | (173 765) | -2.8% | 7 037 815 |
| Other own revenue | 12 636 446 | 12 847 906 | 13 096 070 | 10 290 731 | 9 749 165 | 541 566 | 5.6% | 13 424 404 |
| Total Revenue (excluding capital transfers and contributions) | 61 471 876 | 63 943 208 | 65 204 241 | 50 806 637 | 50 001 900 | 804 737 | 1.6% | 65 454 917 |
| Employee costs | 17 107 614 | 19 311 622 | 19 212 513 | 13 482 745 | 13 862 765 | (380 020) | -2.7% | 19 077 468 |
| Remuneration of Councillors | 183 030 | 200 324 | 188 313 | 139 301 | 139 371 | (70) | -0.1% | 188 313 |
| Depreciation and amortisation | 3 495 788 | 3 807 670 | 3 804 737 | 2 800 860 | 2 836 155 | (35 295) | -1.2% | 3 769 761 |
| Interest | 829 972 | 1 214 301 | 1 087 467 | 644 913 | 763 786 | (118 873) | -15.6% | 1 089 240 |
| Inventory consumed and bulk purchases | 20 593 138 | 22 549 872 | 23 133 421 | 15 823 970 | 15 693 535 | 130 435 | 0.8% | 23 058 450 |
| Transfers and subsidies | 359 818 | 360 208 | 420 240 | 248 218 | 297 516 | (49 299) | -16.6% | 419 490 |
| Other expenditure | 15 881 288 | 16 897 834 | 17 563 766 | 11 030 375 | 11 368 893 | (338 517) | -3.0% | 17 412 005 |
| Total Expenditure | 58 450 649 | 64 341 831 | 65 410 458 | 44 170 382 | 44 962 021 | (791 639) | -1.8% | 65 014 728 |
| Surplus/(Deficit) | 3 021 226 | (398 624) | (206 218) | 6 636 255 | 5 039 879 | 1 596 376 | 31.7% | 440 189 |
| Transfers and subsidies - capital (monetary allocations) | 2 535 548 | 3 552 052 | 3 608 678 | 1 411 419 | 1 905 093 | (493 675) | -25.9% | 3 608 678 |
| Transfers and subsidies - capital (in-kind) | 117 | — | — | — | — | — | - | — |
| Surplus/(Deficit) after capital transfers & contributions | 5 556 892 | 3 153 428 | 3 402 460 | 8 047 674 | 6 944 973 | 1 102 701 | 15.9% | 4 048 867 |
| Share of surplus/ (deficit) of associate | — | — | — | — | — | — | - | — |
| Surplus/ (Deficit) for the year | 5 556 892 | 3 153 428 | 3 402 460 | 8 047 674 | 6 944 973 | 1 102 701 | 15.9% | 4 048 867 |
| <u>Capital expenditure & funds sources</u> | | | | | | | | |
| Capital expenditure | 9 404 356 | 12 020 633 | 11 908 285 | 5 903 778 | 6 973 520 | (1 069 742) | -15.3% | 10 357 944 |
| Capital transfers recognised | 2 579 517 | 3 552 052 | 3 608 678 | 1 411 419 | 1 887 685 | (476 267) | -25.2% | 2 870 226 |
| Borrowing | 2 544 486 | 7 279 730 | 7 112 039 | 3 808 937 | 4 309 518 | (500 581) | -11.6% | 6 366 253 |
| Internally generated funds | 4 280 353 | 1 188 851 | 1 187 568 | 683 423 | 776 317 | (92 894) | -12.0% | 1 121 465 |
| Total sources of capital funds | 9 404 356 | 12 020 633 | 11 908 285 | 5 903 778 | 6 973 520 | (1 069 742) | -15.3% | 10 357 944 |
| <u>Financial position</u> | | | | | | | | |
| Total current assets | 21 706 601 | 24 178 012 | 25 933 734 | 20 761 382 | | | | 25 933 734 |
| Total non current assets | 70 371 869 | 78 923 966 | 76 615 885 | 76 931 602 | | | | 76 615 885 |
| Total current liabilities | 14 397 126 | 16 012 766 | 14 596 285 | 12 087 429 | | | | 14 596 285 |
| Total non current liabilities | 10 400 311 | 19 702 048 | 17 269 841 | 10 547 641 | | | | 17 269 841 |
| Community wealth/Equity | 67 281 033 | 67 387 163 | 70 683 494 | 75 057 914 | | | | 70 683 494 |
| <u>Cash flows</u> | | | | | | | | |
| Net cash from (used) operating | 7 885 054 | 6 441 207 | 6 884 860 | 9 815 604 | 9 305 967 | (509 636) | -5.5% | 6 426 858 |
| Net cash from (used) investing | (8 020 031) | (10 102 203) | (9 850 673) | (4 658 753) | (5 840 079) | (1 181 327) | 20.2% | (9 338 777) |
| Net cash from (used) financing | (688 229) | 4 434 065 | 4 313 966 | 32 405 | 32 905 | 500 | 1.5% | 4 252 506 |
| Cash/cash equivalents at the month/year end | 7 287 575 | 6 576 459 | 8 635 728 | 12 476 831 | 10 786 368 | (1 690 463) | -15.7% | 8 628 162 |

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

Financial Performance (standard classification)

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

| Description R thousands | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Revenue - Functional | | | | | | | | |
| Governance and administration | 19 757 407 | 19 742 169 | 19 956 441 | 16 348 207 | 15 963 291 | 384 917 | 2.4% | 20 023 117 |
| Executive and council | 1 985 | 376 | 376 | 1 020 | 282 | 738 | 261.8% | 1 128 |
| Finance and administration | 19 755 408 | 19 741 789 | 19 956 061 | 16 347 192 | 15 963 006 | 384 186 | 2.4% | 20 021 986 |
| Internal audit | 14 | 4 | 4 | (5) | 3 | (7) | -276.4% | 4 |
| Community and public safety | 4 554 905 | 4 773 683 | 4 863 688 | 3 438 118 | 3 370 780 | 67 338 | 2.0% | 5 122 014 |
| Community and social services | 119 751 | 127 046 | 117 678 | 86 653 | 86 834 | (181) | -0.2% | 118 566 |
| Sport and recreation | 79 091 | 71 520 | 87 868 | 56 730 | 67 467 | (10 737) | -15.9% | 88 310 |
| Public safety | 2 325 370 | 2 386 413 | 2 410 773 | 1 983 689 | 1 649 668 | 334 020 | 20.2% | 2 664 116 |
| Housing | 1 631 603 | 1 724 218 | 1 829 212 | 1 036 443 | 1 284 579 | (248 136) | -19.3% | 1 829 212 |
| Health | 399 089 | 464 486 | 418 156 | 274 604 | 282 233 | (7 629) | -2.7% | 421 811 |
| Economic and environmental services | 2 861 587 | 3 793 956 | 3 892 189 | 1 942 763 | 2 168 175 | (225 412) | -10.4% | 3 892 189 |
| Planning and development | 638 856 | 667 869 | 665 749 | 506 058 | 496 683 | 9 375 | 1.9% | 665 749 |
| Road transport | 2 151 393 | 3 079 634 | 3 174 508 | 1 393 872 | 1 635 185 | (241 313) | -14.8% | 3 174 508 |
| Environmental protection | 71 337 | 46 453 | 51 932 | 42 833 | 36 307 | 6 526 | 18.0% | 51 932 |
| Trading services | 36 832 630 | 39 184 030 | 40 099 274 | 30 487 431 | 30 403 752 | 83 679 | 0.3% | 40 024 947 |
| Energy sources | 20 480 288 | 21 970 830 | 22 684 584 | 17 506 195 | 17 321 584 | 184 612 | 1.1% | 22 680 784 |
| Water management | 10 625 368 | 11 146 233 | 11 316 670 | 8 147 728 | 8 164 455 | (16 728) | -0.2% | 11 310 815 |
| Waste water management | 3 679 341 | 3 886 179 | 3 899 663 | 3 100 273 | 3 155 471 | (55 198) | -1.7% | 3 899 663 |
| Waste management | 2 047 633 | 2 180 788 | 2 198 357 | 1 733 235 | 1 762 241 | (29 007) | -1.6% | 2 133 685 |
| Other | 1 012 | 1 423 | 1 327 | 1 536 | 995 | 541 | 54.4% | 1 327 |
| Total Revenue - Functional | 64 007 541 | 67 495 260 | 68 812 918 | 52 218 056 | 51 906 993 | 311 062 | 0.6% | 69 063 595 |
| Expenditure - Functional | | | | | | | | |
| Governance and administration | 9 086 566 | 3 439 081 | 3 531 258 | 2 824 752 | 2 199 612 | 625 140 | 28.4% | 3 465 220 |
| Executive and council | 566 125 | 135 747 | 138 995 | 63 105 | 81 069 | (17 964) | -22.2% | 139 034 |
| Finance and administration | 8 455 783 | 3 299 818 | 3 387 609 | 2 761 654 | 2 115 029 | 646 625 | 30.6% | 3 321 531 |
| Internal audit | 64 658 | 3 516 | 4 654 | (8) | 3 514 | (3 522) | -100.2% | 4 654 |
| Community and public safety | 10 654 879 | 14 735 432 | 15 050 567 | 10 028 559 | 10 510 124 | (481 565) | -4.6% | 14 893 054 |
| Community and social services | 1 074 303 | 1 834 301 | 1 826 070 | 1 228 631 | 1 316 098 | (87 467) | -6.6% | 1 783 070 |
| Sport and recreation | 1 481 069 | 2 243 054 | 2 220 192 | 1 601 145 | 1 616 177 | (15 031) | -0.9% | 2 175 289 |
| Public safety | 4 702 521 | 6 342 275 | 6 614 523 | 4 155 953 | 4 473 999 | (318 045) | -7.1% | 6 614 513 |
| Housing | 1 955 283 | 2 491 391 | 2 609 024 | 1 754 229 | 1 812 277 | (58 048) | -3.2% | 2 609 024 |
| Health | 1 441 703 | 1 824 410 | 1 780 758 | 1 288 601 | 1 291 573 | (2 973) | -0.2% | 1 711 158 |
| Economic and environmental services | 6 434 930 | 7 597 918 | 7 483 184 | 5 162 616 | 5 088 922 | 73 694 | 1.4% | 7 468 377 |
| Planning and development | 1 717 619 | 2 142 996 | 2 109 931 | 1 409 391 | 1 455 406 | (46 015) | -3.2% | 2 110 110 |
| Road transport | 4 397 035 | 4 994 071 | 4 909 239 | 3 457 278 | 3 319 207 | 138 071 | 4.2% | 4 894 254 |
| Environmental protection | 320 277 | 460 851 | 464 014 | 295 947 | 314 310 | (18 362) | -5.8% | 464 014 |
| Trading services | 32 153 678 | 38 348 942 | 39 118 003 | 26 003 187 | 27 000 586 | (997 399) | -3.7% | 38 960 631 |
| Energy sources | 18 792 021 | 21 384 317 | 21 857 916 | 15 220 622 | 15 164 823 | 55 800 | 0.4% | 21 857 662 |
| Water management | 8 895 820 | 9 629 760 | 9 783 650 | 6 428 129 | 6 652 112 | (223 984) | -3.4% | 9 515 177 |
| Waste water management | 3 656 539 | 5 356 732 | 5 399 244 | 3 383 294 | 3 745 056 | (361 762) | -9.7% | 5 512 743 |
| Waste management | 809 298 | 1 978 132 | 2 077 192 | 971 142 | 1 438 594 | (467 453) | -32.5% | 2 075 049 |
| Other | 120 597 | 220 463 | 227 446 | 151 268 | 162 777 | (11 509) | -7.1% | 227 446 |
| Total Expenditure - Functional | 58 450 649 | 64 341 835 | 65 410 458 | 44 170 382 | 44 962 021 | (791 639) | -1.8% | 65 014 728 |
| Surplus/ (Deficit) for the year | 5 556 892 | 3 153 425 | 3 402 460 | 8 047 674 | 6 944 973 | 1 102 701 | 15.9% | 4 048 867 |

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

Financial Performance (revenue and expenditure by municipal vote)

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

| Vote Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Revenue by Vote | | | | | | | | |
| Vote 1 - Community Services & Health | 955 096 | 1 008 920 | 974 199 | 665 991 | 685 104 | (19 113) | -2.8% | 982 714 |
| Vote 2 - Corporate Services | 104 867 | 78 364 | 79 111 | 72 228 | 57 224 | 15 005 | 26.2% | 79 111 |
| Vote 3 - Economic Growth | 363 229 | 282 332 | 451 699 | 232 078 | 211 961 | 20 117 | 9.5% | 490 810 |
| Vote 4 - Energy | 20 301 594 | 21 761 003 | 22 474 758 | 17 296 245 | 17 111 714 | 184 531 | 1.1% | 22 470 958 |
| Vote 5 - Finance | 18 871 350 | 19 087 456 | 19 112 076 | 15 874 254 | 15 545 780 | 328 474 | 2.1% | 19 112 076 |
| Vote 6 - Future Planning & Resilience | 64 581 | 69 439 | 71 180 | 41 885 | 43 539 | (1 653) | -3.8% | 71 180 |
| Vote 7 - Human Settlements | 1 631 983 | 1 723 981 | 1 829 152 | 1 036 251 | 1 284 547 | (248 297) | -19.3% | 1 829 152 |
| Vote 8 - Office of the City Manager | 1 985 | 916 | 916 | 859 | 153 | 706 | 461.0% | 1 664 |
| Vote 9 - Safety & Security | 2 370 217 | 2 446 022 | 2 460 755 | 2 024 616 | 1 690 478 | 334 137 | 19.8% | 2 714 097 |
| Vote 10 - Spatial Planning & Environment | 640 754 | 679 653 | 684 102 | 530 012 | 513 786 | 16 227 | 3.2% | 684 102 |
| Vote 11 - Urban Mobility | 2 274 998 | 3 091 210 | 3 211 247 | 1 400 443 | 1 651 187 | (250 744) | -15.2% | 3 211 247 |
| Vote 12 - Urban Waste Management | 2 092 894 | 2 202 793 | 2 216 158 | 1 765 854 | 1 770 834 | (4 980) | -0.3% | 2 174 774 |
| Vote 13 - Water & Sanitation | 14 333 991 | 15 063 170 | 15 247 567 | 11 277 339 | 11 340 687 | (63 348) | -0.6% | 15 241 712 |
| Total Revenue by Vote | 64 007 541 | 67 495 260 | 68 812 918 | 52 218 056 | 51 906 993 | 311 062 | 0.6% | 69 063 595 |
| Expenditure by Vote | | | | | | | | |
| Vote 1 - Community Services & Health | 4 095 388 | 4 781 045 | 4 661 164 | 3 148 186 | 3 293 241 | (145 055) | -4.4% | 4 465 048 |
| Vote 2 - Corporate Services | 3 600 370 | 4 115 188 | 4 031 604 | 2 937 804 | 2 792 479 | 145 325 | 5.2% | 4 031 604 |
| Vote 3 - Economic Growth | 645 128 | 719 081 | 751 930 | 488 771 | 514 082 | (25 311) | -4.9% | 751 930 |
| Vote 4 - Energy | 16 932 773 | 18 964 276 | 19 492 087 | 13 433 953 | 13 405 516 | 28 437 | 0.2% | 19 491 828 |
| Vote 5 - Finance | 3 386 594 | 3 927 081 | 4 017 436 | 2 660 447 | 2 958 546 | (298 099) | -10.1% | 4 017 436 |
| Vote 6 - Future Planning & Resilience | 543 604 | 573 300 | 595 568 | 374 094 | 382 134 | (8 041) | -2.1% | 595 568 |
| Vote 7 - Human Settlements | 1 577 781 | 1 667 896 | 1 748 744 | 1 145 907 | 1 176 680 | (30 773) | -2.6% | 1 748 744 |
| Vote 8 - Office of the City Manager | 485 592 | 487 886 | 538 852 | 365 758 | 373 941 | (8 183) | -2.2% | 538 852 |
| Vote 9 - Safety & Security | 5 541 728 | 6 214 301 | 6 169 483 | 4 164 206 | 4 124 544 | 39 662 | 1.0% | 6 169 483 |
| Vote 10 - Spatial Planning & Environment | 1 447 695 | 1 681 414 | 1 670 903 | 1 109 231 | 1 136 735 | (27 504) | -2.4% | 1 670 903 |
| Vote 11 - Urban Mobility | 4 295 067 | 4 284 748 | 4 560 627 | 2 981 056 | 3 041 059 | (60 002) | -2.0% | 4 545 641 |
| Vote 12 - Urban Waste Management | 3 522 246 | 3 764 616 | 3 779 236 | 2 593 790 | 2 696 739 | (102 950) | -3.8% | 3 779 236 |
| Vote 13 - Water & Sanitation | 12 376 682 | 13 160 998 | 13 392 824 | 8 767 179 | 9 066 325 | (299 146) | -3.3% | 13 208 455 |
| Total Expenditure by Vote | 58 450 649 | 64 341 831 | 65 410 458 | 44 170 382 | 44 962 021 | (791 639) | -1.8% | 65 014 728 |
| Surplus/ (Deficit) for the year | 5 556 891 | 3 153 429 | 3 402 460 | 8 047 674 | 6 944 973 | 1 102 701 | 15.9% | 4 048 867 |

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

Financial Performance (revenue by source and expenditure by type)

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

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Revenue | | | | | | | | |
| Exchange Revenue | | | | | | | | |
| Service charges - Electricity | 19 940 176 | 21 328 255 | 22 043 278 | 16 956 155 | 16 753 286 | 202 869 | 1.2% | 22 039 434 |
| Service charges - Water | 4 844 312 | 4 999 113 | 5 098 397 | 3 852 955 | 3 851 626 | 1 329 | 0.0% | 5 098 397 |
| Service charges - Waste Water Management | 2 416 264 | 2 547 558 | 2 587 547 | 1 963 178 | 1 969 856 | (6 678) | -0.3% | 2 587 547 |
| Service charges - Waste management | 1 349 593 | 1 516 500 | 1 549 837 | 1 110 794 | 1 136 508 | (25 714) | -2.3% | 1 482 911 |
| Sale of Goods and Rendering of Services | 703 401 | 677 442 | 663 294 | 589 798 | 505 133 | 84 666 | 16.8% | 672 810 |
| Agency services | 278 170 | 295 891 | 295 891 | 217 895 | 221 919 | (4 023) | -1.8% | 295 891 |
| Interest | — | — | — | — | — | — | — | — |
| Interest earned from Receivables | 324 025 | 317 698 | 324 270 | 275 115 | 242 153 | 32 961 | 13.6% | 324 916 |
| Interest from Current and Non Current Assets | 1 578 846 | 1 071 910 | 1 071 612 | 1 182 083 | 898 620 | 283 463 | 31.5% | 1 071 612 |
| Dividends | — | — | — | — | — | — | — | — |
| Rent on Land | — | — | — | — | — | — | — | — |
| Rental from Fixed Assets | 465 769 | 461 984 | 476 123 | 359 146 | 365 449 | (6 303) | -1.7% | 515 461 |
| Licence and permits | 543 | 196 | 196 | 1 175 | 147 | 1 028 | 698.3% | 35 234 |
| Operational Revenue | 515 408 | 423 647 | 437 255 | 334 029 | 321 926 | 12 102 | 3.8% | 437 855 |
| Non-Exchange Revenue | | | | | | | | |
| Property rates | 11 986 459 | 12 712 797 | 12 712 797 | 9 516 264 | 9 534 598 | (18 334) | -0.2% | 12 712 797 |
| Surcharges and Taxes | 365 452 | 429 894 | 431 181 | 328 110 | 323 322 | 4 788 | 1.5% | 431 181 |
| Fines, penalties and forfeits | 1 910 359 | 1 888 192 | 1 916 612 | 1 636 740 | 1 291 738 | 345 002 | 26.7% | 2 170 237 |
| Licence and permits | 49 785 | 56 610 | 48 135 | 34 858 | 36 271 | (1 413) | -3.9% | 14 480 |
| Transfers and subsidies - Operational | 6 719 779 | 6 919 169 | 7 044 702 | 5 934 476 | 6 108 241 | (173 765) | -2.8% | 7 037 815 |
| Interest | 137 912 | 94 426 | 94 426 | 109 236 | 70 819 | 38 417 | 54.2% | 94 426 |
| Fuel Levy | 2 639 290 | 2 749 549 | 2 749 549 | 2 749 549 | 2 749 549 | — | — | 2 749 549 |
| Operational Revenue | — | — | — | — | — | — | — | — |
| Gains on disposal of Assets | 152 916 | 59 079 | 198 080 | 38 046 | 4 940 | 33 106 | 670.2% | 221 308 |
| Other Gains | 5 093 415 | 5 393 297 | 5 461 056 | 3 617 033 | 3 615 799 | 1 234 | 0.0% | 5 461 056 |
| Discontinued Operations | — | — | — | — | — | — | — | — |
| Total Revenue (excluding capital transfers and contributions) | 61 471 876 | 63 943 208 | 65 204 241 | 50 806 637 | 50 001 900 | 804 737 | 1.6% | 65 454 917 |
| Expenditure By Type | | | | | | | | |
| Employee related costs | 17 107 614 | 19 311 622 | 19 212 513 | 13 482 745 | 13 862 765 | (380 020) | -2.7% | 19 077 468 |
| Remuneration of councillors | 183 030 | 200 324 | 188 313 | 139 301 | 139 371 | (70) | -0.1% | 188 313 |
| Bulk purchases - electricity | 13 941 386 | 15 472 230 | 15 974 700 | 11 077 354 | 10 888 320 | 189 034 | 1.7% | 15 974 700 |
| Inventory consumed | 6 651 752 | 7 077 642 | 7 158 721 | 4 746 616 | 4 805 215 | (58 599) | -1.2% | 7 083 750 |
| Debt impairment | 646 452 | 2 856 164 | 2 823 023 | 1 473 493 | 2 017 592 | (544 099) | -27.0% | 2 580 635 |
| Depreciation and amortisation | 3 495 788 | 3 807 670 | 3 804 737 | 2 800 860 | 2 836 155 | (35 295) | -1.2% | 3 769 761 |
| Interest | 829 972 | 1 214 301 | 1 087 467 | 644 913 | 763 786 | (118 873) | -15.6% | 1 089 240 |
| Contracted services | 9 500 850 | 9 767 036 | 10 351 015 | 6 135 419 | 6 345 649 | (210 230) | -3.3% | 10 235 718 |
| Transfers and subsidies | 359 818 | 360 208 | 420 240 | 248 218 | 297 516 | (49 299) | -16.6% | 419 490 |
| Irrecoverable debts written off | 2 222 618 | 188 242 | 242 138 | 670 375 | 125 027 | 545 348 | 436.2% | 490 065 |
| Operational costs | 3 119 191 | 3 520 240 | 3 697 662 | 2 499 242 | 2 598 838 | (99 595) | -3.8% | 3 652 765 |
| Losses on Disposal of Assets | 11 729 | 2 244 | 2 630 | 6 411 | 1 270 | 5 141 | 404.9% | 5 525 |
| Other Losses | 380 448 | 563 908 | 447 298 | 245 435 | 280 518 | (35 082) | -12.5% | 447 298 |
| Total Expenditure | 58 450 649 | 64 341 831 | 65 410 458 | 44 170 382 | 44 962 021 | (791 639) | -1.8% | 65 014 728 |
| Surplus/(Deficit) | 3 021 226 | (398 624) | (206 218) | 6 636 255 | 5 039 879 | 1 596 376 | 31.7% | 440 189 |
| Transfers and subsidies - capital (monetary allocations) | 2 535 548 | 3 552 052 | 3 608 678 | 1 411 419 | 1 905 093 | (493 675) | -25.9% | 3 608 678 |
| Transfers and subsidies - capital (in-kind) | 117 | — | — | — | — | — | — | — |
| Surplus/(Deficit) after capital transfers & contributions | 5 556 892 | 3 153 428 | 3 402 460 | 8 047 674 | 6 944 973 | | | 4 048 867 |
| Income Tax | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) after income tax | 5 556 892 | 3 153 428 | 3 402 460 | 8 047 674 | 6 944 973 | | | 4 048 867 |
| Share of Surplus/Deficit attributable to Joint Venture | — | — | — | — | — | | | — |
| Share of Surplus/Deficit attributable to Minorities | — | — | — | — | — | | | — |
| Surplus/(Deficit) attributable to municipality | 5 556 892 | 3 153 428 | 3 402 460 | 8 047 674 | 6 944 973 | | | 4 048 867 |
| Share of Surplus/Deficit attributable to Associate | — | — | — | — | — | | | — |
| Intercompany/Parent subsidiary transactions | — | — | — | — | — | | | — |
| Surplus/ (Deficit) for the year | 5 556 892 | 3 153 428 | 3 402 460 | 8 047 674 | 6 944 973 | | | 4 048 867 |

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

Capital Expenditure (municipal vote, standard classification and funding)

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

| Vote Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|------------------|---------------------|-------------------|------------------|------------------|--------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Multi-Year expenditure appropriation | | | | | | | | |
| Vote 1 - Community Services & Health | 368 443 | 329 440 | 347 776 | 175 703 | 255 852 | (80 149) | -31.3% | 330 147 |
| Vote 2 - Corporate Services | 642 157 | 436 312 | 436 614 | 331 448 | 330 740 | 709 | 0.2% | 432 842 |
| Vote 3 - Economic Growth | 77 007 | 111 730 | 127 449 | 39 724 | 64 192 | (24 469) | -38.1% | 126 969 |
| Vote 4 - Energy | 1 109 601 | 1 233 595 | 1 218 502 | 660 673 | 778 479 | (117 806) | -15.1% | 1 184 389 |
| Vote 5 - Finance | 64 131 | 70 627 | 77 873 | 51 537 | 59 849 | (8 312) | -13.9% | 77 823 |
| Vote 6 - Future Planning & Resilience | 19 973 | 17 909 | 26 405 | 14 269 | 15 201 | (932) | -6.1% | 26 263 |
| Vote 7 - Human Settlements | 959 185 | 982 278 | 1 078 801 | 559 107 | 664 034 | (104 927) | -15.8% | 1 085 064 |
| Vote 8 - Office of the City Manager | 6 322 | 3 196 | 6 211 | 1 697 | 3 150 | (1 453) | -46.1% | 2 906 |
| Vote 9 - Safety & Security | 444 375 | 483 669 | 472 532 | 343 746 | 363 230 | (19 484) | -5.4% | 472 520 |
| Vote 10 - Spatial Planning & Environment | 252 541 | 390 286 | 301 989 | 132 670 | 166 386 | (33 716) | -20.3% | 296 245 |
| Vote 11 - Urban Mobility | 1 552 346 | 2 567 589 | 2 631 633 | 892 418 | 1 256 156 | (363 737) | -29.0% | 1 957 993 |
| Vote 12 - Urban Waste Management | 592 417 | 300 619 | 416 696 | 281 438 | 298 564 | (17 126) | -5.7% | 396 423 |
| Vote 13 - Water & Sanitation | 3 315 859 | 5 093 382 | 4 765 805 | 2 419 349 | 2 717 688 | (298 339) | -11.0% | 3 968 361 |
| Total Capital Expenditure | 9 404 356 | 12 020 633 | 11 908 285 | 5 903 778 | 6 973 520 | (1 069 742) | -15.3% | 10 357 944 |
| Capital Expenditure - Functional Classification | | | | | | | | |
| Governance and administration | 1 680 541 | 1 153 934 | 1 221 169 | 828 457 | 879 596 | (51 139) | -5.8% | 1 190 258 |
| Executive and council | 1 373 | 2 500 | 1 848 | 1 097 | 1 696 | (599) | -35.3% | 1 795 |
| Finance and administration | 1 674 347 | 1 151 355 | 1 219 240 | 827 278 | 877 819 | (50 541) | -5.8% | 1 188 381 |
| Internal audit | 4 821 | 79 | 82 | 82 | 82 | - | - | 82 |
| Community and public safety | 1 509 117 | 1 543 209 | 1 657 506 | 879 630 | 1 074 364 | (194 734) | -18.1% | 1 651 019 |
| Community and social services | 67 909 | 116 977 | 104 936 | 55 650 | 71 880 | (16 230) | -22.6% | 96 571 |
| Sport and recreation | 238 551 | 192 630 | 238 901 | 135 487 | 191 203 | (55 716) | -29.1% | 234 112 |
| Public safety | 291 163 | 198 642 | 199 921 | 113 265 | 123 367 | (10 102) | -8.2% | 201 270 |
| Housing | 889 174 | 976 831 | 1 072 406 | 553 640 | 658 303 | (104 664) | -15.9% | 1 079 269 |
| Health | 22 319 | 58 130 | 41 342 | 21 588 | 29 610 | (8 022) | -27.1% | 39 796 |
| Economic and environmental services | 1 725 474 | 3 197 899 | 3 182 336 | 1 200 608 | 1 618 888 | (418 280) | -25.8% | 2 502 767 |
| Planning and development | 151 794 | 225 399 | 201 357 | 59 928 | 93 506 | (33 578) | -35.9% | 197 391 |
| Road transport | 1 426 792 | 2 716 756 | 2 776 323 | 1 046 563 | 1 410 131 | (363 568) | -25.8% | 2 102 540 |
| Environmental protection | 146 888 | 255 744 | 204 656 | 94 117 | 115 252 | (21 135) | -18.3% | 202 837 |
| Trading services | 4 488 683 | 6 124 868 | 5 846 358 | 2 994 184 | 3 399 796 | (405 613) | -11.9% | 5 012 984 |
| Energy sources | 1 106 808 | 1 206 454 | 1 205 459 | 656 943 | 773 954 | (117 011) | -15.1% | 1 166 918 |
| Water management | 856 980 | 1 227 340 | 1 217 837 | 634 090 | 673 201 | (39 111) | -5.8% | 1 088 841 |
| Waste water management | 2 212 393 | 3 587 992 | 3 241 812 | 1 590 201 | 1 830 225 | (240 025) | -13.1% | 2 590 244 |
| Waste management | 312 502 | 103 082 | 181 251 | 112 950 | 122 416 | (9 466) | -7.7% | 166 982 |
| Other | 541 | 723 | 916 | 899 | 875 | 24 | 2.8% | 916 |
| Total Capital Expenditure - Functional Classification | 9 404 356 | 12 020 633 | 11 908 285 | 5 903 778 | 6 973 520 | (1 069 742) | -15.3% | 10 357 944 |
| Funded by: | | | | | | | | |
| National Government | 2 482 270 | 3 395 118 | 3 485 069 | 1 362 467 | 1 838 091 | (475 624) | -25.9% | 2 753 118 |
| Provincial Government | 31 115 | 23 549 | 20 810 | 6 517 | 6 470 | 47 | 0.7% | 14 310 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | 66 132 | 133 385 | 102 799 | 42 434 | 43 124 | (690) | -1.6% | 102 798 |
| Transfers recognised - capital | 2 579 517 | 3 552 052 | 3 608 678 | 1 411 419 | 1 887 685 | (476 267) | -25.2% | 2 870 226 |
| Borrowing | 2 544 486 | 7 279 730 | 7 112 039 | 3 808 937 | 4 309 518 | (500 581) | -11.6% | 6 366 253 |
| Internally generated funds | 4 280 353 | 1 188 851 | 1 187 568 | 683 423 | 776 317 | (92 894) | -12.0% | 1 121 465 |
| Total Capital Funding | 9 404 356 | 12 020 633 | 11 908 285 | 5 903 778 | 6 973 520 | (1 069 742) | -15.3% | 10 357 944 |

Financial Position

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

| Description | 2023/24 | Budget Year 2024/25 | | | |
|---|-------------------|---------------------|--------------------|-------------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | | | | | |
| <u>ASSETS</u> | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | 12 548 255 | 13 720 433 | 15 755 744 | 12 414 382 | 15 755 744 |
| Trade and other receivables from exchange transactions | 4 935 832 | 3 864 538 | 3 461 598 | 4 897 128 | 3 461 598 |
| Receivables from non-exchange transactions | 3 117 809 | 5 525 628 | 5 539 454 | 2 910 623 | 5 539 454 |
| Current portion of non-current receivables | 205 | 14 | 195 | 205 | 195 |
| Inventory | 477 648 | 537 032 | 500 740 | 537 129 | 500 740 |
| VAT | 626 851 | 530 366 | 676 001 | 1 915 | 676 001 |
| Other current assets | – | – | – | – | – |
| Total current assets | 21 706 601 | 24 178 012 | 25 933 734 | 20 761 382 | 25 933 734 |
| Non current assets | | | | | |
| Investments | 4 223 415 | 2 621 400 | 2 364 079 | 7 680 523 | 2 364 079 |
| Investment property | 574 393 | 572 720 | 572 722 | 574 393 | 572 722 |
| Property, plant and equipment | 64 727 967 | 74 975 813 | 72 961 209 | 67 830 885 | 72 961 209 |
| Biological assets | – | – | – | – | – |
| Living and non-living resources | 510 | 1 565 | 1 133 | 510 | 1 133 |
| Heritage assets | 10 340 | 10 268 | 11 184 | 10 340 | 11 184 |
| Intangible assets | 835 011 | 742 187 | 705 520 | 835 011 | 705 520 |
| Trade and other receivables from exchange transactions | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | 233 | 13 | 37 | (60) | 37 |
| Other non-current assets | – | – | – | – | – |
| Total non current assets | 70 371 869 | 78 923 966 | 76 615 885 | 76 931 602 | 76 615 885 |
| TOTAL ASSETS | 92 078 470 | 103 101 977 | 102 549 619 | 97 692 984 | 102 549 619 |
| <u>LIABILITIES</u> | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | – | – | – | – | – |
| Financial liabilities | 2 603 526 | 1 188 362 | 999 769 | 2 603 526 | 999 769 |
| Consumer deposits | 455 050 | 487 501 | 477 929 | 524 754 | 477 929 |
| Trade and other payables from exchange transactions | 8 235 199 | 11 351 743 | 9 980 847 | 3 333 010 | 9 980 847 |
| Trade and other payables from non-exchange transactions | 833 187 | 676 155 | 833 187 | 3 413 950 | 833 187 |
| Provision | 1 845 185 | 1 873 397 | 1 904 066 | 1 829 059 | 1 904 066 |
| VAT | 424 979 | 435 610 | 400 486 | 383 128 | 400 486 |
| Other current liabilities | – | – | – | – | – |
| Total current liabilities | 14 397 126 | 16 012 766 | 14 596 285 | 12 087 429 | 14 596 285 |
| Non current liabilities | | | | | |
| Financial liabilities | 4 093 807 | 12 389 446 | 9 957 565 | 4 241 137 | 9 957 565 |
| Provision | 6 306 503 | 7 312 601 | 7 312 276 | 6 306 503 | 7 312 276 |
| Long term portion of trade payables | – | – | – | – | – |
| Other non-current liabilities | – | – | – | – | – |
| Total non current liabilities | 10 400 311 | 19 702 048 | 17 269 841 | 10 547 641 | 17 269 841 |
| TOTAL LIABILITIES | 24 797 436 | 35 714 814 | 31 866 125 | 22 635 070 | 31 866 125 |
| NET ASSETS | 67 281 033 | 67 387 163 | 70 683 494 | 75 057 914 | 70 683 494 |
| <u>COMMUNITY WEALTH/EQUITY</u> | | | | | |
| Accumulated surplus/(deficit) | 62 605 697 | 62 760 734 | 65 894 727 | 70 905 000 | 65 894 727 |
| Reserves and funds | 4 675 336 | 4 626 429 | 4 788 766 | 4 152 913 | 4 788 766 |
| Other | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 67 281 033 | 67 387 163 | 70 683 494 | 75 057 914 | 70 683 494 |

Cash Flow

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

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Property rates | 12 306 132 | 12 739 500 | 12 740 749 | 10 078 584 | 9 897 408 | 181 176 | 1.8% | 12 740 749 |
| Service charges | 27 272 686 | 29 474 632 | 30 341 550 | 23 348 450 | 23 127 639 | 220 811 | 1.0% | 30 341 550 |
| Other revenue | 4 920 873 | 4 829 090 | 4 862 634 | 6 024 228 | 5 571 685 | 452 544 | 8.1% | 4 862 634 |
| Transfers and Subsidies - Operational | 6 515 305 | 6 919 169 | 7 044 702 | 6 622 065 | 7 022 240 | (400 175) | -5.7% | 7 069 217 |
| Transfers and Subsidies - Capital | 2 259 362 | 3 552 052 | 3 608 678 | 3 073 968 | 3 611 048 | (537 080) | -14.9% | 3 158 243 |
| Interest | 1 992 741 | 1 071 910 | 1 071 612 | 1 187 994 | 1 032 136 | 155 858 | 15.1% | 1 071 612 |
| Dividends | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | |
| Suppliers and employees | (46 648 741) | (50 527 701) | (51 255 760) | (39 990 683) | (40 306 830) | (316 147) | 0.8% | (51 287 875) |
| Interest | (733 304) | (1 257 237) | (1 108 841) | (523 053) | (524 089) | (1 036) | 0.2% | (1 108 841) |
| Transfers and Subsidies | – | (360 208) | (420 464) | (5 950) | (125 269) | (119 319) | 95.3% | (420 430) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 7 885 054 | 6 441 207 | 6 884 860 | 9 815 604 | 9 305 967 | (509 636) | -5.5% | 6 426 858 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Proceeds on disposal of PPE | 186 319 | 59 079 | 198 080 | – | – | – | – | 198 080 |
| Decrease (increase) in non-current receivables | 1 013 | 14 | 195 | – | – | – | – | 195 |
| Decrease (increase) in non-current investments | 616 688 | 1 859 336 | 1 859 336 | 1 859 336 | 1 859 336 | – | – | 1 859 336 |
| Payments | | | | | | | | |
| Capital assets | (8 824 051) | (12 020 633) | (11 908 285) | (6 518 089) | (7 699 416) | (1 181 327) | 15.3% | (11 396 389) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (8 020 031) | (10 102 203) | (9 850 673) | (4 658 753) | (5 840 079) | (1 181 327) | 20.2% | (9 338 777) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Short term loans | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | 1 000 000 | 7 279 730 | 7 112 039 | 2 472 000 | 2 472 000 | – | – | 7 050 578 |
| Increase (decrease) in consumer deposits | 15 317 | 23 564 | 22 880 | – | – | – | – | 22 880 |
| Payments | | | | | | | | |
| Repayment of borrowing | (1 703 546) | (2 869 228) | (2 820 952) | (2 439 595) | (2 439 095) | 500 | 0.0% | (2 820 952) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (688 229) | 4 434 065 | 4 313 966 | 32 405 | 32 905 | 500 | 1.52% | 4 252 506 |
| NET INCREASE/ (DECREASE) IN CASH HELD | (823 206) | 773 070 | 1 348 153 | 5 189 256 | 3 498 793 | | | 1 340 587 |
| Cash/cash equivalents at beginning: | 8 110 781 | 5 803 390 | 7 287 575 | 7 287 575 | 7 287 575 | | | 7 287 575 |
| Cash/cash equivalents at month/year end: | 7 287 575 | 6 576 459 | 8 635 728 | 12 476 831 | 10 786 368 | | | 8 628 162 |

SUPPORTING TABLES

Material variance explanations for operating revenue by source and by vote

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|--|--------------------------------|---------------|--|--|
| Revenue | | | | |
| Exchange Revenue | | | | |
| Service charges - Electricity | 202 869 | 1.2% | The variance is as a result of minimal load-shedding taking place in this period as compared to the same period of the previous year. The current period budget provisions are based on historical trends. | No immediate corrective action required. |
| Service charges - Water | 1 329 | 0.0% | Immaterial variance. | - |
| Service charges - Waste Water Management | (6 678) | -0.3% | Immaterial variance. | - |
| Service charges - Waste management | (25 714) | -2.3% | The variance is a combination of over-/under-recovery on the following items: 1. Indigent Relief: Refuse (over), due to more customers applying and qualifying for indigent relief than initially anticipated. 2. Refuse Charges (over), as a result of an increase in the number of billing corrections in favour of the City. 3. Disposal Coupons (under), where waste disposed of at landfill facilities are lower than anticipated to date. | 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 | | | | |
| Sale of Goods and Rendering of Services | 84 666 | 16.8% | The variance is a combination of over-/under-recovery on the following items: 1. Admission/Entrance fees (over), due to an increase in visitors at nature reserves and an increase in demand for the utilisation of community facilities. 2. Bus fares - Transit Products (over), due to MyCiTi fare revenue being higher than anticipated. 3. Burial fees (over), due to an increase in demand for burial services. 4. Fire Fees (over), as a result of an increase in fire events during the peak fire season (October - March) as well as an increase in billing for related events. 5. Recoveries of Operational Expenditure (over), due to the recovery of R22 million as part of the final instalment stemming from a legal dispute between the City and the contractors of the Cape Town Stadium for inflating prices at the time. 6. Treatment of Effluent - Sales (under), as a result of sales for treated effluent being lower than the forecast. | No immediate corrective action required. |
| Agency services | (4 023) | -1.8% | Immaterial variance. | - |
| Interest | – | - | - | - |
| Interest earned from Receivables | 32 961 | 13.6% | The variance is mainly due to higher than expected debtor balances relating to electricity- and other service charges. | No immediate corrective action required. |
| Interest from Current and Non Current Assets | 283 463 | 31.5% | The variance mainly reflects on the following items: 1. Interest Received: Short Term and Call fixed deposits (over), due to higher than planned interest rates on external investments. 2. Interest Received - Allocation to Donors (over), due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds. 3. Interest Received: Non-Current Investments (over), where the year-to-date budgeted interest on the sinking fund was lower than the actual interest recognised. This is, however, subject to change upon maturity date in April 2025. | No immediate corrective action required. |
| Rental from Fixed Assets | (6 303) | -1.7% | Immaterial variance. | - |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-------------------------------|--------------------------------|---------------|---|--|
| Revenue | | | | |
| Licence and permits | (1 413) | 698.3% | The variance is due to the national awareness drive to regularise Spaza shops. | No immediate corrective action required. |
| Operational Revenue | – | 3.8% | Immaterial variance. | - |
| Non-Exchange Revenue | | | | |
| Property rates | (18 334) | -0.2% | Immaterial variance. | - |
| Surcharges and Taxes | 4 788 | 1.5% | Immaterial variance. | - |
| Fines, penalties and forfeits | 345 002 | 26.7% | The variance reflects mainly on the following items: 1. Fines - Traffic Fine Accruals, due to higher than anticipated traffic fines issued to date. 2. Traffic Fine Income, due to increased visibility and focused operations, as well as roadshows enabling easier payment and methods of resolving outstanding fines. 3. Vehicle Impoundment Fees, due to an increase in traffic operations and an increase in the number of traffic enforcement officers actively monitoring parking violations. | No immediate corrective action required. |
| Licence and permits | (1 413) | -3.9% | Immaterial variance. | - |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|--|--------------------------------|---------------|---|---|
| Revenue | | | | |
| Transfers and subsidies - Operational | (173 765) | -2.8% | <p>The variance reflects mainly within the following directorates:</p> <ol style="list-style-type: none"> 1. Finance: Grant and Subsidies: National (Unconditional) as a result of the VAT claw back on various USDG projects. 2. Human Settlements: Grants and Subsidies: Grants and Subsidies Provincial, mainly on the following projects: <ol style="list-style-type: none"> a) Gugulethu Infill Project Erf 8448/MauMau, due to outstanding invoices as payment certificates are being processed for a consultant whose contract was terminated. b) Maroela Housing (South), due to delays in the appointment of the contractor who is expected to commence work in the ensuing reporting periods. c) Imizamo Yethu Hout Bay IDA, where approval of the Human Settlement Development Grant (HSDG) is pending prior project commencement. d) Freedom Park Ottery IDA & Edward Street: Grassy Park Development, due to initial delays with the appointment of the contractor. The contractor is now on site and invoices for work rendered is expected in the next reporting period. e) Bonteheuwel Infill Housing Top structure, due to home enrolment delays as well as inclement weather impacting the construction programme. f) Atlantis: Kanonkop Phase 2 - Top structure, where the tender process has commenced and is currently in the evaluation stage. The contract required by date is set for September 2025; funding will therefore not be spent in the current financial year. g) PHP: Sakhuluntu (Fisantekraal), due to outstanding invoices from the supplier. h) Greenville Housing Ph4 Top Structures, where the project has been completed and savings were realised. 3. Human Settlements: Grants and Subsidies: PCDR (Conditional), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is underway. 4. Community Services & Health: Grants and Subsidies: Provincial (Conditional), due to delays in submitting claims to the Western Cape Department of Health as a result of outstanding supporting documentation. 5. Safety & Security: Grants and Subsidies: Provincial (Conditional), due to recruitment delays in respect of the Law Enforcement Advancement Programme (LEAP). An agreement has been concluded with the sponsor to recover the costs incurred on the programme by support staff. | <p>Cash flow to be aligned with anticipated future expenditure patterns/new project schedule.</p> <p>Project managers to follow up on outstanding invoices.</p> <p>Where projects were concluded, remaining budget to be moved to other projects.</p> <p>Project manager to follow up on HSDG approval.</p> |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----------------------------|--------------------------------|---------------|---|--|
| <u>Revenue</u> | | | | |
| Interest | 38 417 | 54.2% | The variance is due to interest on arrear Property Rates being higher than estimated to date. | No immediate corrective action required. |
| Gains on disposal of Assets | 33 106 | 670.2% | The variance relates to the sale of vehicles and equipment that realised more gains than initially anticipated. | No immediate corrective action required. |
| Other Gains | 1 234 | 0.0% | Immaterial variance. | - |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|--------------------------------------|--------------------------------|---------------|---|--|
| <u>Revenue by Vote</u> | | | | |
| Vote 1 - Community Services & Health | (19 113) | -2.8% | Immaterial variance. | - |
| Vote 2 - Corporate Services | 15 005 | 26.2% | The variance reflects mainly on the following items: 1. Skills Development Levy, as a result of higher than planned payments received to date. Receipting is unpredictable in nature and difficult to plan accurately on a monthly basis. 2. Gains on disposal of Assets, due to clearing of vehicle and plant auction backlogs as a result of the R5 million auction cap being lifted. | No immediate corrective action required. |
| Vote 3 - Economic Growth | 20 117 | 9.5% | The variance is mainly on Rental from Fixed Assets - Market related (other), due to higher than anticipated new rental leases concluded. | No immediate corrective action required. |
| Vote 4 - Energy | 184 531 | 1.1% | The variance is a combination of over-/under-recovery on the following categories: 1. Service Charges - Electricity revenue (over), as a result of minimal load-shedding taking place in this period as compared to the same period of the previous year. The current period budget provisions are based on historical trends. 2. Interest earned from Receivables (over), due to an increase in overdue debtors accounts as a result of the economic constraints experienced by customers. 3. Transfers & subsidies - capital monetary (over), due to projects being ahead of schedule as a result of satisfactory contractor performance. 4. Operational Revenue - Development Contribution/Levy & BICL (under), which is linked to developer requirements and is currently lower than anticipated. | No immediate corrective action required. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---------------------------------------|--------------------------------|---------------|--|---|
| <u>Revenue by Vote</u> | | | | |
| Vote 5 - Finance | 328 474 | 2.1% | <p>The variance is a combination of over-/under-recovery against the following categories:</p> <ol style="list-style-type: none"> 1. Sales of Goods and Rendering of Services (over), mainly on Recoveries of Operational Expenditure, due to the R22 million recovery as part of the final instalment stemming from a legal dispute between the City and the contractors of the Cape Town Stadium for inflating prices at the time. 2. Interest earned from Current & Non-Current Assets (over), mainly on: <ol style="list-style-type: none"> a) Interest Received: Non-Current Investments, where the year-to-date budgeted interest is lower than the actual interest recognised on the sinking fund. This is subject to change upon maturity date (April 2025). b) Interest Received: Short Term and Call fixed deposits, where interest rates on external investments are higher than planned. c) Interest Received - Allocation to Donors, due to higher than anticipated interest rates resulting in more interest earned on unspent conditional funds. 3. Operational Revenue (over), a combination of over-/under-recovery mainly on: <ol style="list-style-type: none"> a) Administrative Handling Fees Recovered (under), due to less admin handling fees recovered than anticipated for the year to date. b) Collection Charges Recovered (over), due to an increase in the number of customers being handed over to the attorneys for collection of outstanding debt. c) Cash Recoveries Claims (over), as a result of recoveries received from third parties for reimbursement to the City. 4. Property Rates (under), a combination of over-/under-recovery, on the following sub items: <ol style="list-style-type: none"> a) Property Rates (under), due to valuation and rating category changes done during the reporting period. b) Income Forgone: Rates: Old Age Pension (under), due to fewer than planned applications approved to date. c) Income Forgone: Council Determined Rebate (over), due to more property owners qualifying for the rebate than initially anticipated. 5. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: National (Unconditional), as a result of the VAT claw back on various USDG projects. 6. Interest on Arrear Rates (over), due to more than planned outstanding Rates debtors. 7. Net gains on financial instruments at Future Value (FV) (over), as a result of the valuation of financial instruments e.g. investments that are not budgeted for but occur occasionally due to market valuation movements. | <p>Property Rates: The Revenue Department will continuously monitor billing disputes and ensure that the majority are resolved within the billing month.</p> <p>Property Rates: Income Forgone: Rates: Old Age Pension; and Income Forgone: Council Determined Rebate: These items are being monitored by the department.</p> |
| Vote 6 - Future Planning & Resilience | (1 653) | -3.8% | 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 7 - Human Settlements | (248 297) | -19.3% | <p>The variance is a combination of over-/under-recovery against the following categories:</p> <p>1. Rental of fixed assets (under), a combination of over-/under-recovery, mainly on the following items:</p> <p>a) Indigent Relief (over), and Subsidies/Rebates (under), which is demand driven and dependent on the eligibility of applicants making it difficult to plan on a monthly basis.</p> <p>b) Rental Fixed Assets: Non-Market Related (under) and Rental Fixed Assets: Market Related other (under), due to a decrease in rental for saleable units. More than planned saleable rental units have been transferred.</p> <p>2. Grants and Subsidies: National (Conditional) (under), due to the turnaround time of filling grant-funded vacancies within the Informal Settlements Departments.</p> <p>3. Grants and Subsidies Provincial (under), mainly on the following projects:</p> <p>a) Gugulethu Infill Project Erf 8448/MauMau, due to outstanding invoices as payment certificates are being processed for a consultant whose contract was terminated.</p> <p>b) Maroela Housing (South), due to delays in the appointment of the contractor who is expected to commence work in the next reporting periods.</p> <p>c) Imizamo Yethu Hout Bay IDA, where HSDG approval is pending prior project commencement.</p> <p>d) Freedom Park Ottery IDA & Edward Street: Grassy Park Development, due to initial delays with the appointment of the contractor. The contractor is now on site and invoices for work rendered is expected in the next reporting period.</p> <p>e) Bonteheuwel Infill Housing Top structure, due to home enrolment delays as well as inclement weather, which has impacted the construction programme.</p> <p>f) Atlantis - Kanonkop Phase 2: Top structure, where the tender process has commenced and is currently in evaluation stage. The contract required by date is set for September 2025; funding will therefore not be spent in the current financial year.</p> <p><i>Continued on next page.</i></p> | <p>Grants and Subsidies: Provincial, and Revenue Capital: GGR - National:</p> <p>a) Cash flow to be aligned with anticipated future expenditure patterns/new project schedule;</p> <p>b) Project managers to follow up on outstanding invoices.</p> <p>c) Where projects were concluded the remaining budget will be moved to other projects.</p> <p>d) Project manager to follow up on HSDG approval.</p> |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-------------------------------------|--------------------------------|---------------------------|--|--|
| Revenue by Vote | | | | |
| Vote 7 - Human Settlements | <i>See previous page.</i> | <i>See previous page.</i> | <p>g) PHP: Sakhuluntu (Fisantekraal), due to outstanding invoices from the supplier.</p> <p>h) Greenville Housing Ph4 Top Structures, where the project is completed and savings were realised.</p> <p>4. Grants and Subsidies: PCDR (Conditional) (under), mainly on the Dido Valley (Luyolo): Land Claim, where the procurement process to appoint consultants is underway.</p> <p>5. Revenue Capital: GGR - National (under), on the following projects:</p> <p>a) Informal Settlement Upgrade (Central, South and East), due to delays experienced with the finalisation of the works project documents. It should, however, be noted that all three projects have since commenced.</p> <p>b) Informal Settlement Upgrade: Enkanini, due to initial delays resulting from the late finalisation of work packages. Construction services have been completed and bulk earthworks are underway. The full budget will be utilised.</p> <p>c) Area South Public Lightening FY25, due to initial delays resulting from the prolonged time in concluding the legal compliance process. Works project documents (WPD) has been signed and the purchase order (PO) has been released. Awaiting site handover date from the Professional Service Provider (PSP).</p> <p>d) Informal Settlement Upgrade: Adhoc & Emergency FY25, due to the appointment of a replacement contractor. Orders have been placed for the work to be done by the consultant who was appointed later than anticipated. Design work has commenced; awaiting approval of designs.</p> <p>e) Land Acquisition FY25, initial delays were experienced due to late finalisation of work packages. Construction services have commenced with the completion of bulk earthworks.</p> | <i>See previous page.</i> |
| Vote 8 - Office of the City Manager | 706 | 461.0% | The variance is attributed to unexpected funds raised at a charity dinner hosted by the Mayor and where tickets, auction items and calendars were sold. | No immediate corrective action required. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|--|--------------------------------|---------------|---|--|
| <u>Revenue by Vote</u> | | | | |
| Vote 9 - Safety & Security | 334 137 | 19.8% | The variance is a combination of over-/under-recovery on the following categories: 1. Fines - Traffic Fine Accruals, and Traffic Fine Income (over), due to: a) Stricter controls and heightened visibility of traffic enforcement officers resulting in more traffic fines being issued to date. b) The availability of resources such as the Traffic Roadshow, which has further encouraged traffic fine payments. 2. Interest earned from Receivables (over), due to higher than anticipated interest raised on arrear fire services accounts to date. 3. Sales of Goods and Rendering of Services (over), mainly on Fire Fees as a result of an increase in fire events during the peak fire season (October - March) as well as an increase in billing for related events. 4. Transfers and Subsidies Operational (under), due to recruitment delays in respect of the Law Enforcement Advancement Programme (LEAP). An agreement has been concluded with the sponsor to recover the costs incurred on the programme by support staff. 5. Agency Services (under), where reconciliation and revenue recognition is done a month in arrears. | No immediate corrective action required. |
| Vote 10 - Spatial Planning & Environment | 16 227 | 3.2% | Immaterial variance. | - |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|----------------------------------|--------------------------------|---------------|--|--|
| Revenue by Vote | | | | |
| Vote 11 - Urban Mobility | (250 744) | -15.2% | <p>The variance is a combination of over-/under-recovery against the following categories:</p> <ol style="list-style-type: none"> 1. Sales of Goods and Rendering of Services (over), mainly on Bus fares - Transit Products, due to MyCiTi fare revenue being higher than anticipated. 2. Interest Received - Allocation to Donors (under), due to delays in processing journals for salary costs of IRT Phase 2A staff to the interest account. 3. Operational Revenue, Development Contribution/Levy & BICL (over), due to more than planned revenue on property development, which is difficult to accurately predict for monthly budget projection purposes. 4. Transfers & Subsidies - Operational, Grants and Subsidies: National (Conditional) (over), where the following projects were implemented ahead of schedule: <ol style="list-style-type: none"> a) Business Planning, Industry Transition; b) Automated Fare Collection (AFC); c) Advanced Public Transport Management system (APTMS); d) Integrated Public Transport Network (IPTN); and Comprehensive Integrated Public Transport (CITP). 5. Transfers & subsidies - Capital (under), due to delays caused by inclement weather and the contractor needing to recover lost time, extortion issues, the relocation of existing services (HV cable and fibre) as well as an invoice coming in lower than anticipated. | <p>Interest Received - Allocation to Donors: Journals to be processed in the next reporting period.</p> <p>Transfers & subsidies - Capital: A portion of the budget will be rephased to the outer financial years and is still under review.</p> |
| Vote 12 - Urban Waste Management | (4 980) | -0.3% | Immaterial variance. | - |
| Vote 13 - Water & Sanitation | (63 348) | -0.6% | <p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> 1. Sales of Goods and Rendering of Services (under), mainly on Treatment Effluent - Sales, as a result of sales for treated effluent being lower than the forecast. 2. Operational Revenue (under), mainly on: <ol style="list-style-type: none"> a) Collection Charges Recovered, due to lower than expected revenue collected from the prepaid electricity system. b) Development Contribution/Levy & BICL, where revenue generated from applications for developments within the City is slightly less than anticipated. 3. Gains on disposal of Assets (over), where the auction of assets took place sooner than anticipated resulting in misalignment between actuals and period budget projections. 4. Transfers & subsidies - capital monetary (under), where the Informal Settlements Upgrading Partnership Grant (ISUPG) allocation cannot be utilised for the Cape Flats Rehab Project. | <p>Period budget provisions will be reviewed, where necessary.</p> <p>Transfers & subsidies - capital monetary: The ISUPG budget provision will be reprioritised as part of the updated DORA allocations in the April 2025 adjustments budget.</p> |

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 | (145 055) | -4.4% | <p>The variance reflects mainly on the following categories:</p> <p>1. Employee related costs (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Basic Salaries and Wages, and Pension Scheme Employer Contribution, (under), due to the current vacancies within the Directorate;</p> <p>b) Non-Permanent Staff (under), due to misalignment of the period budget to the actual spending linked to seasonal beach and pool attendants life guards;</p> <p>c) Wages: Mayor's Job Creation Project (MJCP) (under), due to fewer MJCP workers being appointed to date;</p> <p>d) Non Structured Overtime (over), due to additional grass cutting operations carried out by internal staff within the Recreation & Parks Department.</p> <p>e) Leave Pay (under), due to misalignment of the period budget with the actual expenditure trend.</p> <p>2. Inventory Consumed (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Fuel (Petrol, Diesel and Fuel Oil) (over), due to increased spending on fuel linked to additional grass cutting operations carried out by internal staff.</p> <p>b) Materials Consumables Tools & Equipment (under), due to delayed implementation of MJCP projects.</p> <p>c) G&D Nutrition - Milk Formula, G&D Pharmaceutical Supplies and G&D Vaccines (under), due to lower than expected year-to-date demand.</p> <p>d) Labour to Operating, Plant & Equipment to Operating, R&M Labour to Operating, R&M Plant & Equipment to Operating, and G&D Labour to Grants & Donations (under), due to outstanding labour and plant maintenance sheets negatively impacting the processing of recoveries.</p> <p>3. Depreciation & amortisation (under), due to lower than expected implementation of 2023/24 capital projects, resulting in under performance on asset depreciation in the current financial year.</p> <p>4. Contracted Services (under), a combination of over-/under expenditure, mainly on:</p> <p>a) G&D Lab Services – Medical, R&M Clearing & Grass Cut Services (over) and R&M Contracted Services Building (under), due to misalignment of the period budget with the actual expenditure trend.</p> <p>b) Recreation, Sport, Tourism & Social Development (under), due to fewer operating ward allocation projects being implemented than originally planned.</p> <p>c) R&M Electrical (over), due to additional electrical R&M work done at facilities;</p> <p>d) R&M Gardening Service (under), due to lower than expected actualisation of Plant Maintenance (PM) orders;</p> <p>e) R&M Grading of Sport Fields (over), where additional work completed resulted in the current budget being insufficient.</p> <p>f) Medical Health Services & Support (under), due to lower than expected year-to-date demand for external medical health services within the City's Health Department; and</p> <p>g) Medical Staff (under), due to lower than expected year-to-date demand for locums and temporary staff within the City Health Department.</p> | <p>The Directorate has 565 vacancies in various stages of the Recruitment & Selection (R&S) process; 1811 posts were filled while 358 terminations were processed since the start of the financial year.</p> <p>1. a) Additional R&S capacity was added to decrease the number of vacancies. The current capacity consist of four permanent staff and three HR Labour Practitioners.</p> <p>1. c) and 2. b) Randomisation of potential MJCP workers is currently underway and employment contracts will be completed once all paperwork has been processed.</p> <p>1. d) and 2. a) Budget provision has been increased from savings within the Directorate and seasonalisation will be done accordingly.</p> <p>2. c) Monitor actual expenditure and align budget provisions to actual expenditure patterns. Savings to be viremented as per Service Level Agreement.</p> <p>2. d) Outstanding labour and plant maintenance sheets to be captured in the ensuing reporting periods.</p> <p>1. b) and e), and 4. a) Actual expenditure will be monitored and budget provisions will be aligned to actual expenditure patterns.</p> <p>4. b) Funding to be viremented to cost elements linked to the implementation of operating Ward Allocation projects and departmental programmes.</p> <p>4. c) and e) Top up budget from R&M Building maintenance and R& M savings within the Recreation & Parks Department.</p> <p>4. d) Outstanding PM orders to be settled.</p> <p>4. f) and g) Monitor actual expenditure and align budget provisions to actual expenditure patterns. Savings to be viremented within contracted services.</p> |

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 | 145 325 | 5.2% | The variance is a combination of under-/over expenditure on: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of internal filling of vacancies. 2. Depreciation & Amortisation (under), due to the slower than planned capitalisation of various projects. 3. Inventory Consumed (over), mainly labour to operating, as a result of outstanding work orders that still needs to be processed to recover labour hours worked. 4. Contracted Services (under), mainly on Security Services: Municipal Facilities and R&M Contracted Service Building, due to outstanding invoices. 5. Other Losses - Loss on Foreign Exchange (over), which relates to a Microsoft Licensing contract where the calculation is being disputed by the Department. | The directorate has 200 vacancies at various stages of the R&S process; 365 posts were filled while 98 positions were terminated since the beginning of the financial year. Over expenditure on vote level is due to the over expenditure on Inventory Consumed. Period budget provisions to be reviewed. A meeting has been scheduled with the Treasury Department to resolve the disputed foreign exchange calculation. A virement will be processed if so required. |
| Vote 3 - Economic Growth | (25 311) | -4.9% | Immaterial variance. | The directorate has 49 vacancies at various stages of the R&S process; 67 positions were filled while 15 terminations were processed since the start of the financial year. |
| Vote 4 - Energy | 28 437 | 0.2% | The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), on: a) Basic Salaries and wages, Pension, and Medical Aid, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. b) Non Structured Overtime, due to misalignment of the period budget, which was based on prior year trends. Overtime expenditure was more for the same period last year as the repairs and maintenance tender was not in place resulting in work being performed by internal staff. 2. Bulk Purchases (over), due to minimal instances of load-shedding taking place during the period under review as compared to the same period in the previous financial year. The current period budget provision is based on historical trends. <i>Continued on nex page.</i> | The directorate has 291 vacancies at various stages of the R&S process; 255 positions were filled while 104 terminations were processed since the start of the financial year. Over expenditure on the vote level is due to over expenditure on Bulk Purchases as a result of no instances of load-shedding taking place over the period under review. This over expenditure is offset by an over-recovery on Electricity Sales. Period budget provisions to be reviewed. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|--|--------------------------------|---------------------------|--|--------------------------------------|
| <u>Expenditure by Vote</u> Vote 4 - Energy | <i>See previous page.</i> | <i>See previous page.</i> | <p>3. Inventory Consumed (under), on:</p> <p>a) R&M Materials - General & Consumables, where the materials used for maintenance work is slightly less than anticipated. Additionally, the contractor invoices are paid a month after the work has been performed.</p> <p>b) Fuel (Petrol, Diesel and Fuel Oil), where the budget is based on the previous year's actual expenditure, and is overstated due to higher oil prices at the time.</p> <p>4. Contracted services (over), a combination of over-/under expenditure, on:</p> <p>a) Advisory Services - Research & Advisory (under), due to delays in the procurement of various services in respect of the Mayoral Priority Programme.</p> <p>b) Security Services: Other (over), due to an increase in theft and vandalism in the City, which has led to an increased requirement for security services to escort personnel mostly in the Gugulethu District.</p> <p>c) R&M Contracted Services Building (under), due to increased building maintenance requirements stemming from the outcome of structural inspections that are being performed.</p> <p>d) R&M Maintenance of Equipment (under), as a result of the misalignment of the period budget with the actual expenditure trends.</p> <p>e) R&M Electrical (under), where only one contractor is working in the Gugulethu District to clear the backlog. Additionally contractor invoices are paid a month after the work has been performed.</p> <p>5. Depreciation and amortisation (under), where capitalisation of projects is behind schedule.</p> | <i>See previous page.</i> |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----------------------------------|--------------------------------|---------------|--|--|
| <u>Expenditure by Vote</u> | | | | |
| Vote 5 - Finance | (298 099) | -10.1% | <p>The variance is a combination of over-/under expenditure that reflects mainly on the following items:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Basic Salaries and Wages, and Pension Scheme Employer Contribution (under), due to the turnaround time of filling vacancies. b) Non Structured Overtime, due to less overtime worked than anticipated. c) Contribution to Provision: Post Retirement, where the provision will only be made at year-end after the actuarial valuations has been received. 2. Depreciation & amortisation (over), due to various factors i.e. budget calculated in prior years, and unanticipated expenditure unknown at the time of budgeting i.e. changes in residual value of assets, disposals, write-offs etc. 3. Interest - External (under), due to misalignment of the period budget provision and the actuals to date as the planned loan will only be taken up later in the financial year. 4. Contracted services (under), mainly on Collection Fees, due to less money paid to the lawyers than anticipated for the legal action against customers not paying their accounts. 5. Transfers and subsidies (under), mainly on Grants/Sponsorships, due to less grant funding being transferred to the Cape Town Stadium than initially planned. 6. Operational Cost (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Commission (under), due to less commission paid to the 3rd party than planned. b) Specialised Information Technology services (over), due to misalignment of the period budget with the actual expenditure trend. c) Medical Expenses and Motor Claims (over), due to insurance claims, which are unpredictable in nature resulting in the year-to-date budget not aligning to the actuals to date. d) Indigent Relief: Electricity - Eskom, due to less indigent applications than originally anticipated. 7. Other losses (over), mainly on: <ol style="list-style-type: none"> a) Net losses on financial instruments at Fair Value, due to loss on sales on the valuation of financial instruments (eg. investments), which are not budgeted for but do occur from time to time due to market valuation movement. b) Fair Value Adjustments, due to the revaluation of IT Telecoms consumable stock in accordance with GRAP 12, which requires inventory to be valued at the lower of cost/replacement value. This resulted in a reduction in inventory value as adjustments were made to align with lower replacement values. | <p>The Directorate has 98 vacancies in various stages of the R&S process; 187 positions were filled while 54 positions were terminated since the start of the financial year.</p> <p>Depreciation & amortisation: Budget base corrected during the 2025/26 draft budget process.</p> <p>Medical Expenses and Motor Claims: Virements have been processed to cover over expenditure and seasonalisation will be captured accordingly.</p> <p>Period budgets to be reviewed and YTD budget to be aligned to actuals.</p> |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---------------------------------------|--------------------------------|---------------|--|--|
| <u>Expenditure by Vote</u> | | | | |
| Vote 6 - Future Planning & Resilience | (8 041) | -2.1% | Immaterial variance. | The Directorate has 30 vacancies in various stages of the R&S process; 48 positions were filled while 9 positions were terminated since the beginning of the financial year. |
| Vote 7 - Human Settlements | (30 773) | -2.6% | Immaterial variance. | The directorate has 106 vacancies in various stages of the R&S process; 237 positions were filled while 49 positions were terminated since the beginning of the financial year. |
| Vote 8 - Office of the City Manager | (8 183) | -2.2% | Immaterial variance. | The Directorate has 20 vacancies in various stages of the R&S process; 51 positions were filled while 11 positions were terminated since the beginning of the financial year. |
| Vote 9 - Safety & Security | 39 662 | 1.0% | <p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> Employee related costs (over), due to: <ol style="list-style-type: none"> Period budget misalignment on salaries and wages, pension, medical aid and shift allowances resulting in year-to-date over expenditure. Contracted Services (over), mainly on: <ol style="list-style-type: none"> Security Services: Municipal Facilities, due to strikes by certain contracted security companies resulting in additional security services being procured to ensure the safety and operational continuity of certain Traffic Buildings. Security Services: Other, due to the processing of invoices for contract price adjustments. Contractors - R&M, due to misalignment between the period budget and actual expenditure incurred to date. Depreciation (under), due to incorrect depreciation simulation selected on projects, which in turn affected actuals to date. Transfers and Subsidies (under), due to SPEVCO approved beneficiaries being non-compliant as not all supporting documentation was submitted in order to disburse payments. | <p>The Directorate has 742 vacancies in various stages of the R&S process; 872 positions were filled while 330 were terminated since the beginning of the financial year.</p> <p>Realignment of budget to be processed.</p> <p>Over expenditure on the vote level is reflects against Contracted Services and is due to deployment of security services in response to strike action by contracted security companies as well as contract price adjustments.</p> |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------|--|---|
| <u>Expenditure by Vote</u> | | | | |
| Vote 10 - Spatial Planning & Environment | (27 504) | -2.4% | Immaterial variance. | The Directorate has 131 vacancies in various stages of the R&S process; 657 positions were filled while 33 were terminated since the beginning of the financial year. |
| Vote 11 - Urban Mobility | (60 002) | -2.0% | The variance is a combination of over-/under expenditure and reflects against the following categories: 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Inventory (over), mainly on Labour to Operating due to less than anticipated hours worked by recoverable staff. 3. Contracted Services (under), mainly on a) G&D Contracted Serv Building (under), due to lower than anticipated expenditure relating to MyCiTi operation and maintenance of Integrated Rapid Transit Fare System. b) G&D Advis Serv - Project Management (under), due to late submission of invoices from the consultants for MyCiTi Automated Fare Collection. 4. Depreciation (under), due to some assets capitalised later than expected. | The directorate has 166 vacancies in various stages of the R&S process; 225 posts were filled while 75 terminations were processed since the start of the financial year. Realignment of the period budgets will be done. |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------|--|---|
| <u>Expenditure by Vote</u> Vote 12 - Urban Waste Management | (102 950) | -3.8% | <p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), mainly on: <ol style="list-style-type: none"> a) Salaries & Wages, due to the turnaround time to fill vacancies. b) Wages: Mayor's Job Creation Project (under), where the recruitment of EPWP staff is less than anticipated. c) Non Structured Overtime (over), due to more vehicle breakdowns than anticipated requiring overtime to be worked. 2. Inventory Consumed (over), mainly on: <ol style="list-style-type: none"> a) Fuel (Petrol, Diesel and Fuel Oil), where fluctuations in the fuel price have resulted in higher expenditure to date; and b) R&M Mat General & Consumables, as a result of the unplanned road side maintenance work being performed by in-house staff. The amount of materials required for the work has been higher than anticipated. 3. Contracted Services (under), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Advisory Services - Research & Advisory (under), due to concept design invoices being lower than anticipated. b) Haulage (over), due to waste generated by Transfer Stations and Drop-offs being higher than anticipated. This results in more waste to be hauled to Landfill sites. c) R&M Maintenance of Equipment (over), as a result of vendors addressing the backlog of repairs to vehicles and plant earlier than anticipated. d) Relief Drivers, Administrative and Support Staff (under), where the need for drivers and area ambassadors has been lower than anticipated due to delays experienced in the recruitment of EPWP staff. e) Litter Picking and Street Cleaning (under), due to delays in finalising the report to Bid Adjudication Committee for the Sandy Area Tender that should have been awarded on 1 January 2025. This has resulted in savings. f) Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties and are being escorted by security staff. 4. Operational Costs (under), mainly on: <ol style="list-style-type: none"> a) Hire of LDV, P/Van, Bus, Special Vehicle (under), due to fewer vehicles being hired, however, this is expected to increase in the last quarter of the financial year as the Collections Department is expected to hire additional refuse trucks. The latter will ensure contingency measures are in place to maintain adequate service delivery over the Easter period and entering the winter months. b) Uniform & Protective Clothing, where the slow start to the EPWP recruitment resulted in not all planned uniforms being issued to date. | <p>The directorate has 379 vacancies in various stages of the R&S process; 774 positions were filled and 164 terminations processed since the start of the financial year.</p> <p>Period budget provisions will be reviewed and virements to be processed in next reporting period.</p> |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------|---|---|
| <u>Expenditure by Vote</u> Vote 13 - Water & Sanitation | (299 146) | -3.3% | <p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Inventory Consumed (under), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Chemicals (under), due to a decrease in water consumption by Bulk Water customers, resulting in a decrease in the amount of water treated. b) Fuel (Petrol, Diesel and Fuel Oil) (under), as a result of a decrease in diesel usage for generators due to lower instances of load-shedding. c) Inventory consumed: Reticulation Water (over), as a result of water consumption by some reticulation customers being slightly higher than anticipated. d) R&M Materials General & Consumables (under), as a result of materials used for maintenance work being slightly less than anticipated. 3. Contracted Services (under), mainly on: <ol style="list-style-type: none"> a) Professional Services - Engineering: Civil, due to delays in the submission of invoices by the PSP. b) G&D Advisory Services - Research & Advisory, due to ongoing discussions with the service provider about the implementation of project impacting the timing and composition of the proposed work packages. Expenses are expected to increase in future periods; however, savings will be realised for the 2024/25 financial year. c) Contractors: Repairs & Maintenance, due to some maintenance tenders being finalised later than anticipated. d) Security Services: Municipal Facilities, due to a delay in the processing of some invoices that are still in the process of being vetted for payment. 4. Transfers and subsidies (under), due to a delay by the service provider in the finalisation of the quarterly invoice for the Alien Vegetation Project. It is anticipated that the invoice will be finalised and processed for payment in the next reporting period. <p><i>Continued on next page.</i></p> | <p>The directorate has 891 vacancies at various stages of the R&S process; 620 posts were filled while 197 terminations were processed since the beginning of the financial year.</p> <p>The moratorium on filling vacant positions will be systematically lifted; however, vacancies will be filled in a phased manner in line with available recruitment and selection capacity</p> <p>Period budget provisions will be reviewed and virements to be processed.</p> |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------------------|--|--------------------------------------|
| <u>Expenditure by Vote</u> Vote 13 - Water & Sanitation | <i>See previous page.</i> | <i>See previous page.</i> | 5. Operational cost (under), mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle, due to a decrease in the number of hired vehicles required as City procured vehicles became available. In addition, a number of invoices must still be received and vetted for payment. b) R&M Hire of LDV, P/Van, Bus, Special Vehicle, due to a decrease in the hire of fleet for the cleaning of ponds and reactors as work on site is progressing slower than anticipated. c) Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water & Sanitation. d) Training, where implementation of a number of training initiatives is taking longer than expected. 6. Losses on disposal of Assets (over), due to losses on the sale of a number of assets such as computer equipment and fleet. 7. Other Losses (under), due to losses for reticulation being lower than the budgeted volumes in the inventory system. | <i>See previous page.</i> |

| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|------------------------------|--------------------------------|---------------|---|---|
| Expenditure By Type | | | | |
| Employee related costs | (380 020) | -2.7% | 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 3668 vacancies as at 31 March 2025; 6169 positions were filled (1689 internal, 761 external, 1297 rehire, 2422 EPWP) with 1497 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required. |
| Remuneration of councillors | (70) | -0.1% | Immaterial variance. | - |
| Bulk purchases - electricity | 189 034 | 1.7% | The variance is as a result of minimal instances of load-shedding taking place during this period as compared to the same period of the previous financial year. The current period budget provisions are based on historical trends. | Period budget provisions to be reviewed. |
| Inventory consumed | (58 599) | -1.2% | The variance is a combination of over-/under expenditure and reflects mainly on: 1. Chemicals (under), due to a decrease in water consumption by Bulk Water customers, resulting in less water being treated. 2. Materials and consumables (under), due to: a) Delayed implementation of MJCP workers being appointed to date. b) Increased demand for project relocation kits for informal dwellers. 3. Inventory Consumed: Reticulation Water (over), due to the water consumption by some reticulation customers being slightly higher than anticipated. 4. R&M Materials General & Consumables (under), where the materials used for maintenance work was slightly less than anticipated. In addition, invoices are processed a month in arrears resulting in a misalignment between period budgets and actual expenditure incurred. 5. R&M Labour to Operating (under), due to outstanding labour and plant maintenance sheets negatively impacting the processing of recoveries. | Period budget provisions to be reviewed. R&M Materials General & Consumables: Outstanding labour and plant maintenance sheets to be captured in the ensuing reporting period. |

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| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----------------------------------|--------------------------------|---------------|--|--|
| <u>Expenditure By Type</u> | | | | |
| Debt impairment | (544 099) | -27.0% | The variance reflects on Bad Debts Written Off, and Transferred to Provision for Bad Debts and is as a result of higher than planned irrecoverable debt written off on property rates, urban waste, water & sanitation, and housing debtors. | Period budget provisions to be reviewed. |
| Depreciation and amortisation | (35 295) | -1.2% | The variance is mainly due to the slower than planned capitalisation rate of various projects, and reviewed useful life of assets resulting in misalignment of the period budget with actual depreciation charges to date. | Period budget provisions to be reviewed. |
| Interest | (118 873) | -15.6% | The variance is due to misalignment of the period budget provision and the actuals to date as the planned loan will only be taken up later in the financial year. | Period budget provisions to be reviewed. |
| Contracted services | (210 230) | -3.3% | <p>The variance is a combination of over-/under expenditure and reflects mainly on:</p> <ol style="list-style-type: none"> 1. Advisory Services - Research & Advisory (under), due to delays in procurement of various services in respect of the Mayoral Priority Programme. 2. Advisory Services - Project Management (under), as a result of the misalignment of the period budget with the actual expenditure trends. 3. G&D Advisory Services - Project Management (under), due to the late submission of invoices from the consultants for the MyCiTi Automated Fare Collection. 4. Haulage (over), due to waste generated by transfer stations and drop-offs being higher than anticipated. 5. Recreation, Sport, Tourism & Social Development (under), due to some operating ward allocation projects being implemented later than originally planned. 6. Security Services: Other (over), due to: <ol style="list-style-type: none"> a) High demand for security for project managers embarking on site visits, due to the increase in gang-related violence on sites, illegal occupation and vandalism at City Projects. b) The processing of invoices for contract price adjustments resulting in higher actuals being realised than initially anticipated for the year to date. <p><i>Continued on next page.</i></p> | Re-alignment of budgets and follow up on outstanding invoices. |

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| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|--|--------------------------------|--------------------|---|---|
| <u>Expenditure By Type</u> Contracted services | See previous page. | See previous page. | <p>7. G&D Contracted Serv Building (under), mainly on:</p> <p>a) Greenville Housing Project (phase 4), where the project is complete and the remaining budget will be moved to another approved project.</p> <p>b) Gugulethu Infil, due to delays with interface with contractor and newly appointed team of professional consultants</p> <p>c) Atlantis Kanonkop, delays with the replacement tender for Tender 355Q. The work will resume in September 2025; and</p> <p>d) Maroela, due to delays with the contractor appointment.</p> <p>8. R&M Contracted Serv Building (under), due to some maintenance tenders being finalised later than anticipated.</p> <p>9. R&M Electrical (over) due to additional electrical maintenance work done at facilities.</p> <p>10. R&M Gardening Service (under), due to lower than expected actualisation of Plant Maintenance (PM) orders.</p> <p>11. Security Services: Municipal Facilities (over), due to higher than anticipated expenditure incurred as a result of vandalism and strikes by certain contracted security companies resulting in additional security services being procured to ensure the safety and operational continuity of certain traffic buildings.</p> <p>12. Litter Picking and Street Cleaning (under), due to delays in finalisation of the report to the Bid Adjudication Committee (BAC) for the Sandy Area Tender that should have been awarded on 1 January 2025, but as a result of this delay, there will be potential savings.</p> <p>13. Refuse Removal (over), where contractors performing services in volatile areas have resumed their duties and are being escorted by security staff.</p> | See previous page. |
| Transfers and subsidies | (49 299) | -16.6% | <p>The variance reflects mainly on:</p> <p>1. Sponsorships - Events (Section 80), as a result of SPEVCO approved beneficiaries being non-compliant for not submitting all supporting documentation in order to disburse payments.</p> <p>2. Grants/Sponsorships, due to;</p> <p>a) Less grant funding being transferred to the Cape Town Stadium than initially planned.</p> <p>b) Delay in the finalisation of the quarterly invoice by the service provider for the alien vegetation project. It is anticipated that the invoice will be finalised and processed for payment in the next reporting period.</p> | <p>Follow up to be done with non-compliant beneficiaries.</p> <p>Period budget provisions to be reviewed.</p> |

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| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----------------------------------|--------------------------------|---------------|--|---|
| <u>Expenditure By Type</u> | | | | |
| Irrecoverable debts written off | 545 348 | 436.2% | The variance is as a result of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation, electricity and housing debtors. | No immediate corrective action required. |
| Operational costs | (99 595) | -3.8% | The variance reflects mainly on: 1. Bulk Water: Levy (Berg Water Project), due to an outstanding invoice from the National Department of Water & Sanitation. 2. Training, due to implementation of a number of training initiatives taking longer than expected. A number of other training interventions are currently underway. 3. Uniform and Protective Clothing, due to fewer uniforms being issued as well as initial delays in EPWP recruitment resulting in not all planned uniforms being issued to date. 4. Commission, due to less commission paid to the 3rd party than planned. 5. Electricity, due to outstanding invoices. 6. Subsidy on Home owners Redemption, due a misalignment between period budgets and actual expenditure incurred. | Period budgets to be reviewed. |
| Losses on Disposal of Assets | 5 141 | 404.9% | The variance is due to the scrapping of an IRT Volvo bus, which was not initially anticipated, as well as the sale of a number of assets such as computer equipment and fleet. | No remedial action required. |
| Other Losses | (35 082) | -12.5% | The variance is a combination of over-/under expenditure against the following categories: a) Inventory Consumed: Real: Leakage Reticulation/Water (under) due to the losses for reticulation being lower than the budgeted volumes in the inventory system. b) Loss on Foreign Exchange (over) relating to a Microsoft Licensing contract of which the calculation is disputed by the Department. | No remedial action required. A meeting has been scheduled with the Treasury Department to resolve the disputed Foreign exchange calculation. Based on the outcome of the meeting a virement will be processed if needs be. |

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 | (80 149) | -31.3% | <p>The current negative variance reflects mainly on the following projects:</p> <p>1. Mandela Park Integrated Recreation Facility and other Integrated Recreation Facilities: Initial delays occurred due to community threats communicated via the Public Safety Committee. Purchase order 242Q/2021/22 WPD has been issued, and the contractor is in the process of procuring materials and equipment.</p> <p>2. Integrated Recreation & Parks Facilities, and Mfuleni Integrated Recreation: Invoices for the construction of synthetic pitches and professional service providers (PSP) were lower than anticipated. Sourcing of quotations for play equipment for differently-abled individuals is currently underway but is taking longer than planned. Installation of electrical and fencing upgrades are in progress. Upgrades for the timber play equipment are facing delays due to finalisation of the request for quotation (RFQ).</p> <p>3. Recreation and Parks Upgrade: Works package was finalised later than anticipated due to the quotation that was higher than the allocated budget. This has since been resolved with some upgrades completed. Further orders to be placed in the ensuing month.</p> <p>4. Swimming Pool Upgrade: Initially delayed due to sourcing quotations, however, projects are in the final stages of completion.</p> <p>5. Cemetery Upgrades: Works package finalised later than anticipated, however, some upgrades have been completed. Further orders to be placed in the ensuing month.</p> <p>6. National Core Standards Compliance: Quotations were received later than anticipated. Procurement has commenced. Finalisation of the detailed design for various facilities is taking longer than anticipated. The invoice will be received once the design has been finalised and processed accordingly. Building plan approvals for the Vuyani Prefab took longer than anticipated with Building Development Management (BDM) advising anticipated completion mid-April 2025.</p> <p><i>Continued on next page.</i></p> | <p>Project managers together with the support of finance manager/heads will:</p> <p>a) Continue to closely monitor and ensure projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously.</p> <p>b) Process all outstanding purchase orders once contracts are available.</p> <p>c) Identify challenges and process virements, where applicable, to ensure maximum capital spend at year-end.</p> <p>d) Speed up the commitment of funding.</p> |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|--------------------|--|--------------------------------------|
| <u>Capital Expenditure by Vote</u> Vote 1 - Community Services & Health | See previous page. | See previous page. | <p>7. Regional Parks Upgrades: Works package finalised later than anticipated due to quotation being higher than the allocated budget. This has been resolved by means of a transfer of funds. Some upgrades have been completed. . Further orders to be placed in the ensuing month. The purchase order for supply and installation of fencing took longer than anticipated as the quotation was received late. Balance of funds represents contingency, which is currently soft-locked against the project.</p> <p>8. Bloekombos Community Hall Rebuild: The project is currently in the execution phase. Project experienced delays due to quotations being received later than planned. Purchase order has since been issued. Works commenced with anticipated completion in May 2025.</p> <p>9. Bishop Lavis Synthetic Pitch: The project experienced delays due to the late appointment of the PSP to complete detailed designs for the construction of the 11-a-side synthetic pitch. This issue has been resolved. The PSP has been appointed for construction monitoring and will sign-off upon completion of the project. Site handover took place on 9 January 2025, and practical completion is expected by 30 May 2025. The project schedule has been adjusted accordingly. Balance of funds represents contingency which is currently soft locked against the project.</p> <p>10. Bishop Lavis Sport Ground Upgrade - Construction of access road and parking area: The contractor finished the work behind schedule and will face penalties as a result. The construction of the family area involves multiple contractors with only one contractor (003G 2022/23 - Steel Play Equipment) performing poorly and falling behind schedule.</p> <p>11. Library Upgrades and Extensions: The fencing upgrade at Wynberg Library was completed in December 2024. Fencing upgrade is currently in progress at Town Centre Library. The project manager is waiting for the final contract price adjustment (CPA) claim for Town Centre Library, and will process it when received.</p> <p>12. Homeless Accommodation Upgrade & Extension - Kensington: Initial delays were experienced with the appointment of the contractor for construction due to the late submission of the quotation. The contractor has since been appointed and has commence work on site on 1 April 2025. Orders for professional services have been created. The balance of funds represents contingencies, which are currently soft-locked against the project.</p> <p><i>Continued on next page.</i></p> | See previous page. |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------------------|---|--------------------------------------|
| <u>Capital Expenditure by Vote</u> Vote 1 - Community Services & Health | <i>See previous page.</i> | <i>See previous page.</i> | <p>13. Homeless Accommodation Upgrade & Extension - Retreat: The project is behind schedule due to building plan approval taking longer than anticipated. The contractor is on site and executing work packages satisfactorily and according to schedule, as monitored by the PSP. The balance of funds represents contingencies, which are currently soft-locked against the project.</p> <p>14. Hartleyvale Stadium: Upgrades to the stadium has been completed. CPA invoice came in lower than anticipated. The contractor appointment for the construction of the hockey warm-up area took longer than anticipated due to quotations being received late. Site handover took place on 25 March 2025. Balance of funds represents contingencies, which are currently soft-locked against the project.</p> <p>15. Upgrades to Clinics - East & South FY25: Finalisation of building plan approval for Mathew Goniwe and Town 2 is taking longer than anticipated. PSP to be appointed to complete the detailed design once building plans are approved by BDM. Final quotations to be sourced.</p> <p>16. Langa Sports Ground - Upgrade: Purchase order for floodlights has been issued. The contractor's materials are delayed due to manufacturing lead times on certain items. The contractor is currently on site and work is progressing smoothly. Balance of funds represents contingencies, which are currently soft-locked against the project.</p> <p>17. Upgrade Maitland Crematorium: Initially delays were due to the protracted process of new CPA on Tender 060G/2022/23, which has since been resolved. Contractor has commenced. Cremator 5 in the process of being shipped.</p> <p>18. Upgrade Princessvlei: The invoice from the PSP was lower than anticipated. The purchase order for the construction of the circulatory trail has been issued. There were delays due to quotations being received later than anticipated. The project programme has been revised accordingly.</p> <p>19. Facility upgrades: SASREA FY25: The project manager finalised the priority implementation later than anticipated. However, the contractors are on site and other contractors will be on site after the athletics season in April 2025. Minor savings to be realised.</p> | <i>See previous page.</i> |

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| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------|--|--|
| <u>Capital Expenditure by Vote</u> | | | | |
| Vote 2 - Corporate Services | 709 | 0.2% | Immaterial variance. | - |
| Vote 3 - Economic Growth | (24 469) | -38.1% | <p>The negative variance reflects mainly on the following projects:</p> <ol style="list-style-type: none"> 1. Development: Gateway Market, Masiphumelele, where the original tender identified for project implementation is currently facing a legal challenge. An alternative tender is available, however, it has a work package cap of R13 million including contingencies and VAT, and the estimated cost for the full scope of work exceeds this limit. 2. Bo Kaap Informal Trading Area, where the project has been delayed due to statutory approvals including building development management wayleaves and heritage requirements. In March 2025, a well was discovered on-site causing further delays. Construction is currently on hold within a 5-meter buffer zone around the well, pending approval being obtained for its stabilisation. 3. Construction of Market Wallacedene Kraaifontein, where orders have been placed for the appointment of PSP and construction works. However, there were delays in appointing the PSP to oversee Phase 2 of the construction, with the appointment only being finalised on 19 March 2025. 4. Upgrade: Track infrastructure, Green Point and Athlone Stadium, where the project experienced delays as some materials arrived on-site later than anticipated due to supplier constraints. This has since been resolved. | <ol style="list-style-type: none"> 1. The project scope has been reduced and the remaining funds to be reprioritised. The reduced scope will not negatively impact benefit tracking for local communities. 2. Further and final orders are planned for April 2025 pending the review and approval of quotations. 3. The final invoice for Phase 1 has already been processed for payment. Additionally, further and final orders for construction is planned for April 2025. 4. Final orders have been placed for the appointment of various PSP and upgrade works currently underway. |
| Vote 4 - Energy | (117 806) | -15.1% | <p>The negative variance is mainly due to the following projects being behind schedule:</p> <ol style="list-style-type: none"> 1. Vehicles: Replacement FY25, where manufacturing lead time for some aerial platforms had to be extended due to shipping delays. Manufacturing is underway and expected delivery end of April 2025. 2. Ground Mounted PV, where Tender 280Q/2022/23 became active later than anticipated. Orders have been placed for professional services. Site establishment and civil works have commenced. 3. Office Renovation at HV, where engagements with contractors for the various disciplines have taken longer than anticipated. 4. Connection Infrastructure (Quote): East FY25, where applications for new and upgraded supplies have been less than planned for the period under review. <p><i>Continued on next page.</i></p> | There are on-going engagements with project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and that corrective action is processed as and when required so as to ensure maximum spend. |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|--------------------|--|--|
| <u>Capital Expenditure by Vote</u> | | | | |
| Vote 4 - Energy | See previous page. | See previous page. | <p>5. MV System Infrastructure (South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the Construction Industry Development Board (CIDB) grading. Alternative contract 021Q/2023/24 has been utilised to place orders.</p> <p>6. System Equipment Replacement (North, South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. Further orders will be placed as of April 2025.</p> <p>7. Street Lighting (East, North and Central), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. However, orders have now been placed and construction has commenced on site.</p> <p>8. Printers: Replacement FY25, where final orders have been placed; awaiting delivery.</p> <p>9. HV Substations - Facilities refurb FY25, where some quotations were received later than anticipated.</p> | See previous page. |
| Vote 5 - Finance | (8 312) | -13.9% | <p>The negative variance reflects mainly on the following projects:</p> <p>1. Upgrade Cash/Motor Vehicle Offices FY25, due to outstanding invoices. The project is in progress and is expected to be completed in June 2025.</p> <p>2. Aerial Photography, final photography images were received later than anticipated.</p> <p>3. Rental Units in Cape Town Stadium, where implementation is taking longer than anticipated.</p> | <p>1. Revenue Department to follow up and ensure that payments are processed timeously.</p> <p>2. Valuation Department to ensure aerial photography images are being vetted for invoicing.</p> <p>3. Project manager (PM) to fast track implementation of the project. The Rental Units Project is expected to be completed by financial year-end.</p> |
| Vote 6 - Future Planning & Resilience | (932) | -6.1% | Immaterial variance. | - |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------|---|--|
| <u>Capital Expenditure by Vote</u> | | | | |
| Vote 7 - Human Settlements | (104 927) | -15.8% | <p>The negative variance reflects on the following projects/programmes and is mainly due to initial delays in finalisation of work packages that resulted in projects starting later than anticipated; community unrest that disrupted the planned project schedule as well as contractor change-over mid-year; prolonged land acquisition process; and outstanding invoices for March 2025:</p> <ol style="list-style-type: none"> 1. Informal Settlement Upgrade: Bosasa Link – Mfuleni; 2. Informal Settlement Upgrade: Enkanini South Extension; 3. Informal Settlement Upgrade: Farm 694 Western Cape Government; 4. Urbanisation: Backyards/Informal Settlement Upgrade; 5. Informal Settlements Routine Upgrades; 6. Asset Upgrade - Routine Programme – Central; 7. Asset Upgrade - Routine Programme – North; 8. Asset Upgrade - Routine Programme – South; 9. Asset Upgrade - Routine Programme – East; 10. Edward Street: Grassy Park Development; 11. Atlantis GAP Sites Housing Project; 12. ACSA Symphony Housing Project Construction; 13 Bonteheuwel Infill Housing project Construction; and 14. Land Acquisition (Housing). | <p>Contractors are on site and work has commenced.</p> <p>Various land acquisitions have been approved by MayCo, which are in the process of being concluded.</p> <p>PM is following up on outstanding invoices.</p> |
| Vote 8 - Office of the City Manager | (1 453) | -46.1% | <p>The negative variance reflects mainly on the following projects:</p> <ol style="list-style-type: none"> 1. Blue Downs Court Construction project, where the concept design for this project was conducted in the past. However, due to various delays regarding implementation and planning approvals, the overall concept design had to be revised. Upon a detailed review, unexpected remedial work had to be included in the detail designs. As a result, the budget could not be committed in time or as originally planned placing pressure on delivery. 2. IT Equipment: Replacement, where orders were placed; awaiting delivery. | <p>1. Design remedial work is underway, however, the full available amount is not being utilised. The PM and team are in the process of looking for options to achieve the detail design objectives by financial year end. The idea is to agree on detail design work packages that can be delivered within the available timeframe.</p> <p>2. PMs are following up on deliveries.</p> |

Table continues on next page.

| Description | YTD Variance R thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------|---|---|
| <u>Capital Expenditure by Vote</u> | | | | |
| Vote 9 - Safety & Security | (19 484) | -5.4% | <p>The negative variance reflects mainly on the following projects:</p> <ol style="list-style-type: none"> 1. Various CCTV projects, where Tender 127S/2023/24 had a slight delay in the contract commencement date, due to an appeal that was raised, which was subsequently overturned. 2. Delivery taking longer than anticipated due to unavailability of stock on the following projects: <ol style="list-style-type: none"> a) Specialised Vehicles - Tow Truck FY25; b) Fire Fighting equipment: Additional and Replacement; c) Communication System equipment; d) Additional RPAS Hardware & Software FY25; and e) IT related equipment: Additional and replacement. 3. EPIC1.1 - Computer Aided Dispatch System and EPIC 2.3: Citizen Enablement System, where Tender 401S/2022/23 only became available in January 2025 resulting in recruitment of resources starting later than anticipated. 4. Vetting and final sign off of invoices taking longer than anticipated on the following projects: <ol style="list-style-type: none"> a) Removal of Asbestos Roofs FY25; and b) Solar PV Systems FY25. 5. Delays in obtaining transversal access for various construction projects. | <p>There are on-going engagements with project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and corrective action is taken as and when required.</p> <p>PM to finalise the vetting and processing of invoices.</p> |
| Vote 10 - Spatial Planning & Environment | (33 716) | -20.3% | <p>The negative variance reflects mainly on the following projects:</p> <ol style="list-style-type: none"> 1. Muizenberg Beach Front Upgrade, where the invoice for work completed in the reporting period are still being vetted. 2. Upgrading Sea Point Promenade Phase2, where some tasks are delayed due to contractor constraints. 3. Table View Beachfront Upgrade, where transversal framework contracts have been identified as alternative procurement vehicles to complete planned work as the previous contract was cancelled due to contractor non-performance. 4. Strand Sea Wall Upgrade, where initial delays were experienced, due to construction permit requirements. Invoices for work completed in the reporting period are being vetted. <p><i>Continued on next page.</i></p> | <p>1 & 4. Invoices for the reporting period will be processed in April 2025.</p> <p>2. Contractor has provided a recovery plan to complete works by end April 2025.</p> <p>3. The Civil Works contractor was appointed in March 2025. Works are planned to start in the first week of April 2025.</p> <p><i>Continued on next page.</i></p> |

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 10 - Spatial Planning & Environment | See previous page. | See previous page. | <p>5. Philippi Fresh Produce Market Refurbishments, where delays were experienced as result of building plan approval requirements.</p> <p>6. Kruskal Avenue Upgrade, which is currently behind schedule due to rerouting of cables that significantly delayed the works on the critical path impacting progress on all components of the work.</p> <p>7. Upgrade of Helderberg NR - Access Gate Refurbishment, where work cannot be completed in the current financial year, due to the delay of the building plan application.</p> <p>8. Bracken Visitor EEC Refurbishment, due to delays experienced on the late construction permit. The Department of Labour requested additional documentation. Furthermore, investigations into the surrounding deteriorating heritage buildings and the potential demolition of the student accommodation building also contributed to the delay.</p> <p>9. Fencing: False Bay Nature Reserve, where the RFQ process took longer than anticipated as the result of an incorrect quote received resulting in the RFQ being re-advertised.</p> <p>10. Upgrade Khayelitsha Training Centre, which is currently behind schedule due to the extended lead times for the procurement of the electrical material required by the contractor.</p> <p>11. Mitchells Plain General Infrastructure Upgrades, where initial delays were experienced due to the CPA coming in higher than originally anticipated.</p> <p>12. Parow CBD Upgrade/Rehabilitation, where the delayed start resulted in the invoice for work completed in the reporting period being lower than anticipated.</p> | <p>5. Remaining orders will be placed in April 2025.</p> <p>6. Tenders 227Q/2021/22 and 338Q/2021/22 are currently being utilised. A significant reduction in the planned CPA against road rehabilitation resulted in a saving which will be reprioritised to the Upgrading Sea Point Promenade Phase2 project.</p> <p>7. Funds will be reprioritised to other priority projects within the Directorate and will be returned in the 2025/26 financial year to complete this project.</p> <p>8. Progress has improved since January 2025. PM is awaiting invoice for work done in the reporting period and will follow up with the contractor.</p> <p>9. Order to be raised in April 2025.</p> <p>10, 11 & 12. PMs are monitoring progress.</p> |
| Vote 11 - Urban Mobility | (363 737) | -29.0% | <p>The negative variance mainly reflects on the following projects:</p> <p>1 IRT: Fare Collection, due to delays in finalising specifications, which have impacted the procurement process.</p> <p>2. IRT Ph2A: Depot Building Works - Mitchells Plain & Khayelitsha, where the last four invoices were lower than anticipated as a result of rain-related delays. While progress is being made, delays in the Eskom connection and EV duct installations have significantly impacted the timeline.</p> <p>3. IRT: Control Centre, due to outstanding invoices.</p> <p>4. MyCiTi Phase 1 IRT Station Rebuilds, where works were delayed due to matters relating to the Taxi Association. Minimal construction expenditure has been realised as a result of the late construction start.</p> <p><i>Continued on next page.</i></p> | <p>1. This matter has now been resolved and the tender is in the process of being finalised.</p> <p>2, 6, 7 & 8. A portion of the budget will be rephased to the outer financial years.</p> <p>3. The PM is following up on the outstanding invoice.</p> <p>4. Feedback to the Dunoon Taxi Association of the City's stance on the MyCiTi Bus Feeder service to be given prior to conclusion of the two MyCiTi Stations in Dunoon.</p> <p>5. This is currently being actively managed by the PM. A portion of the budget will be rephased to the outer financial years.</p> |

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 | See previous page. | See previous page. | <p>5. IRT Ph2A: W4 – Roadway - Govan Mbeki, due to the invoice being lower than anticipated as result of construction-related challenges and security issues experienced on site.</p> <p>6. IRT Ph2A: Trunk - E3 - M9 Intsikizi - Morning Star, due to the construction progress being slower than anticipated as a result of poor contractor performance.</p> <p>7. IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather hampering works, and relocation of existing services.</p> <p>8. IRT Ph2A: Trunk - E1-M9 Heinz - Duinefontein Railway, due to delays caused by inclement weather, and the contractor needing to recover lost time.</p> | See previous page. |
| Vote 12 - Urban Waste Management | (17 126) | -5.7% | <p>The negative variance reflects mainly on the following projects:</p> <p>1. Vissershok North: Design and develop Airspace, where the contractor achieved practical completion on 17 March 2025, however snags were identified.</p> <p>2. Vehicles: Replacement FY25, where all orders have been placed; awaiting delivery.</p> | <p>1. The contractor is currently attending to snags.</p> <p>2. PM is engaging with service providers on timeous deliveries.</p> |
| Vote 13 - Water & Sanitation | (298 339) | -11.0% | <p>The variance reflects predominantly on the following projects:</p> <p>1. Cape Flats Rehabilitation project, where Informal Settlement Upgrade Programme (ISUP) grant funding needs to be re-allocated as it cannot be utilised for this project.</p> <p>2. Access Road to Muldersvlei Reservoir, where there is a delay in the award of the tender.</p> <p>3. Trappies Sewer Rehabilitation, Bulk Sewers Milnerton Rehabilitation, and Gordon's Bay Sewer Rising Main as a result of tender delays and unexpected hard rock excavation.</p> <p>4. Wesfleur WWTW project, where excavation has been delayed as a result of complications at the foundation of the current Blower House.</p> <p>5. Bayside Canal Upgrade project, due to a legal dispute.</p> | <p>PMs are expediting projects where delays are being experienced. In cases where this is not possible, virements are being prepared to re-allocate the budgetary provision to other priority projects, which can be expedited during this financial year.</p> |

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 | 181 176 | 1.8% | Immaterial variance. | - |
| Service charges | 220 811 | 1.0% | Immaterial variance. | - |
| Other revenue | 452 544 | 8.1% | 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 | (400 175) | -5.7% | Grants received were lower than anticipated. Moreover, the system is unable to distinguish between operating and capital grants at the time of receipt. | No corrective action required. |
| Government - capital | (537 080) | -14.9% | Grants received were lower than anticipated. The Public Transport Network Grant (PTNG) allocation amounting to R474,9 million expected to be received in the reporting period was not received. Moreover, the system is unable to distinguish between operating and capital grants at the time of receipt. | No corrective action required. |
| Interest | 155 858 | 15.1% | Interest received was 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 | (316 147) | 0.8% | Immaterial variance. | - |
| Finance charges | (1 036) | 0.2% | Immaterial variance. | - |
| Transfers and Grants | (119 319) | 95.3% | 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 | (509 636) | -5.5% | | |
| 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 | (1 181 327) | 15.3% | Capital payments were lower than anticipated. Moreover, the system is unable to accurately differentiate between operating and capital related spending at the time of reporting. | No corrective action required. |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (1 181 327) | 20.2% | | |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Receipts | | | | |
| Short term loans | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - |
| Payments | | | | |
| Repayment of borrowing | 500 | 0.0% | Immaterial variance. | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 500 | 1.5% | | |

Material variance explanations for corporate performance for Quarter 3 of 2025

| Description of Indicator | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|--|----------|--|---|
| <p>2.A Taps provided in informal settlements (number) (NKPI)</p> <p>Target: 450 Actual: 194</p> | 256 | <p>The ongoing extortion faced by contractors has caused significant delays in the implementation and completion of projects across various areas. Consequently, the installation of water taps in informal settlements has been severely affected.</p> <p>Additionally, the recruitment of local labour has been delayed as the list of applicants received from the Randomisation Office includes individuals who do not reside in the informal settlements.</p> | <p>Project managers are actively collaborating with key stakeholders (including law enforcement, ward councillors, subcouncil managers, community leaders, and contractors) to establish a safe and effective way forward for resuming work in the affected areas.</p> <p>To help minimise further delays, the recruitment of local labour will be prioritised.</p> <p>In the meantime, work in areas not impacted will continue as scheduled, ensuring steady progress and ongoing improvements.</p> |
| <p>4.D Valid applications for residential water services closed within the response standard (%) (NKPI)</p> <p>Target: 80% Actual: 65.20%</p> | 14.80% | <p>The variance is as a result of the USDG funding split. Initially, funds were split equally between the four contractors. However, an increase in connections in Region 2 required a reallocation of funds to keep work going. Contractors had to speed up to handle both their original scope and the extra work, which delayed overall progress and impacted our quarterly target.</p> | <p>The Department remains committed to achieving this target by strengthening the monitoring of scheduled work assigned to contractors. The importance of responding promptly to any changes in work allocations will also be emphasised.</p> |
| <p>4.E Valid applications for residential sewerage services closed within the response standard (%) (NKPI)</p> <p>Target: 80% Actual: 65.20%</p> | 14.80% | <p>The variance is as a result of the USDG funding split. Initially, funds were split equally between the four contractors. However, an increase in connections in Region 2 required a reallocation of funds to keep work going. Contractors had to speed up to handle both their original scope and the extra work, which delayed overall progress and impacted our quarterly target.</p> | <p>The Department remains committed to achieving this target by strengthening the monitoring of scheduled work assigned to contractors. The importance of responding promptly to any changes in work allocations will also be emphasised.</p> |

Table continues on next page.

| Description of Indicator | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|--|----------|--|---|
| <p>6.A New auxiliary law enforcement officers recruited and trained (number)</p> <p>Target: 60 Actual: 7</p> | 53 | <p>Recruitment Process Challenges</p> <p>1. Stringent Selection Criteria To maintain high standards, rigorous selection criteria and comprehensive background checks were implemented. Out of over 3000 applications, only 84 uniformed candidates met the enhanced requirements. These individuals are currently undergoing training, which is scheduled for completion in Q4 of the financial year.</p> <p>2. Implementation of a New Online System The introduction of a new online application system brought unexpected challenges in the screening and processing of candidates, impacting overall efficiency.</p> <p>3. Mandatory Pre-Engagement Training All candidates are required to complete Peace Officer training prior to receiving a volunteer contract. This prerequisite has extended the overall recruitment timeline.</p> <p>4. Progress toward Recruitment Targets Seven uniform appointments were finalised in Q1 and Q2 (carried over from the previous year). Alongside the 84 uniformed candidates currently in training and 45 non-uniform applicants, the remaining recruitment targets are on track to be met by Q4.</p> | <p>Target Adjustment Law Enforcement has requested that the 2025/26 recruitment target of 150 be revised to reflect Q4 appointments only. Q1 and Q2 will be dedicated to candidate selection, while Q3 and Q4 will focus on training and final appointments.</p> <p>Non-Uniform Recruitment The recruitment of 45 non-uniform volunteers is in its final stages. This will enable the organisation to exceed the current annual target of 120 Auxiliary members.</p> <p>Improved Recruitment Process Insights gained from previous intakes are now being leveraged to refine and streamline the recruitment process. These improvements aim to minimise delays, enhance efficiency, and support the timely achievement of recruitment targets - without compromising quality or compliance.</p> |
| <p>7.C Formal housing serviced sites provided (number)</p> <p>Target: 850 Actual: 569</p> | 281 | <p>The contractor appointed to the Macassar Project failed to complete the 1 200 sites in Phase 3 of the development before the contract's expiration due to poor performance. A thorough assessment of the existing work must be carried out before a new contractor can be appointed to complete the outstanding tasks.</p> | <p>A technical assessment of the existing work will be undertaken to determine the scope of outstanding tasks. Based on the outcome, a new contractor will be appointed through the prescribed supply chain management processes to complete the remaining sites in Phase 3. Unfortunately, the target for this financial year will not be achieved due to the delays.</p> |
| <p>8.A Informal settlement sites serviced (number)</p> <p>Target: 990 Actual: 221</p> | 769 | <p>There are delays in the procurement process for major projects due to ongoing community-related challenges.</p> | <p>Work will be accelerated.</p> |

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

Performance indicators

| Description of financial indicator | Basis of calculation | 2023/24 | Budget Year 2024/25 | | | |
|---|--|-----------------|---------------------|-----------------|---------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 4.3% | 6.3% | 6.0% | 7.0% | 6.0% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | 37.3% | 86.0% | 85.7% | 84.8% | 85.0% |
| <u>Safety of Capital</u> | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 23.4% | 38.0% | 30.8% | 18.1% | 30.8% |
| Gearing | Long Term Borrowing/ Total Community Wealth | 6.1% | 18.4% | 14.1% | 5.7% | 14.1% |
| <u>Liquidity</u> | | | | | | |
| Current Ratio | Current assets/current liabilities | 1.5 | 1.5 | 1.8 | 1.7 | 1.8 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.9 | 0.9 | 1.1 | 1.0 | 1.1 |
| <u>Revenue Management</u> | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 13.1% | 14.7% | 13.8% | 15.4% | 13.8% |
| <u>Creditors Management</u> | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 0.0% | 0.0% | 0.0% | 99.9% | 0.0% |
| <u>Other Indicators</u> | | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | 27.8% | 30.2% | 29.5% | 26.5% | 29.1% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 9.1% | 8.9% | 9.4% | 7.4% | 9.4% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 7.0% | 7.9% | 7.5% | 1.9% | 2.0% |

Aged Creditors

| Description | Budget Year 2024/25 | | | | | | | | | Prior year totals (same period) |
|--|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|---------------------------------|
| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | – | – | – | – | – | – | – | – | – | – |
| Bulk Water | – | – | – | – | – | – | – | – | – | – |
| PAYE deductions | – | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | – | – | – | – | – | – | – | – | – | – |
| Pensions / Retirement deductions | – | – | – | – | – | – | – | – | – | – |
| Loan repayments | – | – | – | – | – | – | – | – | – | – |
| Trade Creditors | 3 444 | 2 | 5 | – | – | – | – | – | 3 451 | 539 |
| Auditor General | – | – | – | – | – | – | – | – | – | – |
| Other | – | – | – | – | – | – | – | – | – | – |
| Medical Aid deductions | – | – | – | – | – | – | – | – | – | – |
| Total By Customer Type | 3 444 | 2 | 5 | – | – | – | – | – | 3 451 | 539 |

Aged Debtors

| Description | Budget Year 2024/25 | | | | | | | | | | | |
|---|---------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|-------------------|--------------------|--|---|
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Days-1 Year | Over 1 Year | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| R thousands | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 539 021 | 88 530 | 53 834 | 77 714 | 46 873 | 53 586 | 312 189 | 1 555 638 | 2 727 385 | 2 046 000 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 956 936 | 49 205 | 29 332 | 68 355 | 72 883 | 27 831 | 175 873 | 436 659 | 1 817 073 | 781 600 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 822 546 | 90 261 | 46 815 | 85 228 | 35 754 | 47 929 | 226 115 | 965 336 | 2 319 984 | 1 360 362 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 279 528 | 37 537 | 24 346 | 31 822 | 18 210 | 20 580 | 120 304 | 592 367 | 1 124 695 | 783 284 | – | – |
| Receivables from Exchange Transactions - Waste Management | 117 997 | 19 456 | 13 729 | 18 367 | 11 111 | 13 139 | 68 218 | 381 194 | 643 211 | 492 029 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 129 072 | 12 251 | 12 812 | 12 497 | 20 161 | (456) | 105 828 | 641 309 | 933 474 | 779 339 | – | – |
| Interest on Arrear Debtor Accounts | 109 324 | 41 120 | 38 764 | 36 202 | 38 156 | 34 255 | 191 431 | 630 335 | 1 119 586 | 930 379 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | (131 089) | (42 943) | (17 690) | (4 658) | (5 886) | (22 367) | (151 221) | (205 441) | (581 295) | (389 574) | – | – |
| Total By Income Source | 2 823 335 | 295 416 | 201 943 | 325 527 | 237 262 | 174 498 | 1 048 736 | 4 997 397 | 10 104 114 | 6 783 420 | – | – |
| 2023/24 - totals only | 2 801 065 | 288 270 | 314 811 | 231 915 | 223 300 | 225 085 | 985 948 | 5 009 240 | 10 079 634 | 6 675 488 | – | – |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | |
| Organs of State | 156 123 | 38 422 | 15 573 | 17 054 | 7 806 | (8 066) | (105 044) | 16 705 | 138 572 | (71 545) | – | – |
| Commercial | 1 236 860 | 51 491 | 35 974 | 37 936 | 40 728 | 28 664 | 171 082 | 404 536 | 2 007 271 | 682 946 | – | – |
| Households | 1 365 786 | 209 553 | 137 134 | 191 014 | 130 345 | 127 654 | 820 715 | 4 014 228 | 6 996 430 | 5 283 957 | – | – |
| Other | 64 567 | (4 050) | 13 261 | 79 522 | 58 383 | 26 247 | 161 982 | 561 928 | 961 840 | 888 062 | – | – |
| Total By Customer Group | 2 823 335 | 295 416 | 201 943 | 325 527 | 237 262 | 174 498 | 1 048 736 | 4 997 397 | 10 104 114 | 6 783 420 | – | – |

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 | 46 | Fixed | 7.60% | 2025/04/04 | 60 000 | 387 | – | – | 60 387 |
| ABSA Bank | 45 | Fixed | 7.60% | 2025/04/04 | 40 000 | 258 | – | – | 40 258 |
| ABSA Bank | 44 | Fixed | 7.60% | 2025/04/04 | 40 000 | 258 | – | – | 40 258 |
| ABSA Bank | 50 | Fixed | 7.60% | 2025/04/11 | 25 000 | 161 | – | – | 25 161 |
| ABSA Bank | 46 | Fixed | 7.60% | 2025/04/11 | 65 000 | 420 | – | – | 65 420 |
| ABSA Bank | 45 | Fixed | 7.60% | 2025/04/11 | 30 000 | 194 | – | – | 30 194 |
| ABSA Bank | 44 | Fixed | 7.60% | 2025/04/11 | 40 000 | 258 | – | – | 40 258 |
| ABSA Bank | 49 | Fixed | 7.60% | 2025/04/17 | 30 000 | 194 | – | – | 30 194 |
| ABSA Bank | 48 | Fixed | 7.60% | 2025/04/17 | 65 000 | 420 | – | – | 65 420 |
| ABSA Bank | 53 | Fixed | 7.60% | 2025/04/25 | 60 000 | 362 | – | – | 60 362 |
| ABSA Bank | 52 | Fixed | 7.60% | 2025/04/25 | 85 000 | 496 | – | – | 85 496 |
| ABSA Bank | 50 | Fixed | 7.60% | 2025/04/25 | 60 000 | 325 | – | – | 60 325 |
| ABSA Bank | 45 | Fixed | 7.60% | 2025/04/25 | 50 000 | 219 | – | – | 50 219 |
| ABSA Bank | 56 | Fixed | 7.60% | 2025/04/30 | 55 000 | 309 | – | – | 55 309 |
| ABSA Bank | 56 | Fixed | 7.60% | 2025/05/02 | 100 000 | 521 | – | – | 100 521 |
| ABSA Bank | 56 | Fixed | 7.60% | 2025/05/02 | 65 000 | 338 | – | – | 65 338 |
| ABSA Bank | 56 | Fixed | 7.60% | 2025/05/02 | 40 000 | 208 | – | – | 40 208 |
| ABSA Bank | 56 | Fixed | 7.60% | 2025/05/02 | 45 000 | 234 | – | – | 45 234 |
| ABSA Bank | 53 | Fixed | 7.60% | 2025/05/02 | 70 000 | 321 | – | – | 70 321 |
| ABSA Bank | 44 | Fixed | 7.60% | 2025/04/25 | 45 000 | 187 | – | – | 45 187 |
| ABSA Bank | 77 | Fixed | 7.81% | 2025/05/29 | 295 000 | 1 199 | – | – | 296 199 |
| ABSA Bank | 56 | Fixed | 7.70% | 2025/05/09 | 40 000 | 152 | – | – | 40 152 |
| ABSA Bank | 56 | Fixed | 7.70% | 2025/05/09 | 30 000 | 114 | – | – | 30 114 |
| ABSA Bank | 56 | Fixed | 7.70% | 2025/05/09 | 50 000 | 190 | – | – | 50 190 |
| ABSA Bank | 59 | Fixed | 7.65% | 2025/05/16 | 40 000 | 117 | – | – | 40 117 |
| ABSA Bank | 58 | Fixed | 7.65% | 2025/05/16 | 35 000 | 95 | – | – | 35 095 |
| ABSA Bank | 57 | Fixed | 7.65% | 2025/05/16 | 40 000 | 101 | – | – | 40 101 |
| ABSA Bank | 60 | Fixed | 7.72% | 2025/05/23 | 105 000 | 178 | – | – | 105 178 |
| ABSA Bank | 59 | Fixed | 7.65% | 2025/05/23 | 40 000 | 59 | – | – | 40 059 |
| ABSA Bank | 65 | Fixed | 7.77% | 2025/05/30 | 80 000 | 102 | – | – | 80 102 |
| ABSA Bank | 64 | Fixed | 7.71% | 2025/05/30 | 60 000 | 63 | – | – | 60 063 |
| ABSA Bank | 60 | Fixed | 7.71% | 2025/05/27 | 70 000 | 59 | – | – | 70 059 |
| Firststrand | 46 | Fixed | 7.60% | 2025/04/04 | 60 000 | 387 | – | – | 60 387 |
| Firststrand | 45 | Fixed | 7.60% | 2025/04/04 | 40 000 | 258 | – | – | 40 258 |
| Firststrand | 44 | Fixed | 7.60% | 2025/04/04 | 40 000 | 258 | – | – | 40 258 |
| Firststrand | 50 | Fixed | 7.70% | 2025/04/11 | 30 000 | 196 | – | – | 30 196 |
| Firststrand | 46 | Fixed | 7.60% | 2025/04/11 | 85 000 | 549 | – | – | 85 549 |
| Firststrand | 45 | Fixed | 7.60% | 2025/04/11 | 40 000 | 258 | – | – | 40 258 |
| Firststrand | 44 | Fixed | 7.60% | 2025/04/11 | 40 000 | 258 | – | – | 40 258 |
| Firststrand | 49 | Fixed | 7.70% | 2025/04/17 | 35 000 | 229 | – | – | 35 229 |
| Firststrand | 48 | Fixed | 7.70% | 2025/04/17 | 45 000 | 294 | – | – | 45 294 |
| Firststrand | 53 | Fixed | 7.73% | 2025/04/25 | 55 000 | 338 | – | – | 55 338 |
| Firststrand | 52 | Fixed | 7.73% | 2025/04/25 | 90 000 | 534 | – | – | 90 534 |
| Firststrand | 50 | Fixed | 7.73% | 2025/04/25 | 60 000 | 330 | – | – | 60 330 |
| Firststrand | 45 | Fixed | 7.60% | 2025/04/25 | 40 000 | 175 | – | – | 40 175 |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Interest Rate | Expiry date of investment | Opening Balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|--|----------------------|--------------------|---------------|---------------------------|-----------------|-------------------------|--------------------------------|-------------------|-----------------|
| R thousands | Days | | | | | | | | |
| Firststrand | 56 | Fixed | 7.73% | 2025/04/30 | 50 000 | 286 | – | – | 50 286 |
| Firststrand | 56 | Fixed | 7.73% | 2025/05/02 | 80 000 | 424 | – | – | 80 424 |
| Firststrand | 56 | Fixed | 7.73% | 2025/05/02 | 60 000 | 318 | – | – | 60 318 |
| Firststrand | 56 | Fixed | 7.73% | 2025/05/02 | 45 000 | 238 | – | – | 45 238 |
| Firststrand | 56 | Fixed | 7.73% | 2025/05/02 | 45 000 | 238 | – | – | 45 238 |
| Firststrand | 53 | Fixed | 7.73% | 2025/05/02 | 90 000 | 419 | – | – | 90 419 |
| Firststrand | 44 | Fixed | 7.60% | 2025/04/25 | 40 000 | 167 | – | – | 40 167 |
| Firststrand | 77 | Fixed | 7.80% | 2025/05/29 | 295 000 | 1 198 | – | – | 296 198 |
| Firststrand | 56 | Fixed | 7.73% | 2025/05/09 | 40 000 | 152 | – | – | 40 152 |
| Firststrand | 56 | Fixed | 7.73% | 2025/05/09 | 45 000 | 172 | – | – | 45 172 |
| Firststrand | 56 | Fixed | 7.73% | 2025/05/09 | 50 000 | 191 | – | – | 50 191 |
| Firststrand | 59 | Fixed | 7.75% | 2025/05/16 | 50 000 | 149 | – | – | 50 149 |
| Firststrand | 58 | Fixed | 7.75% | 2025/05/16 | 35 000 | 97 | – | – | 35 097 |
| Firststrand | 57 | Fixed | 7.75% | 2025/05/16 | 35 000 | 89 | – | – | 35 089 |
| Firststrand | 60 | Fixed | 7.75% | 2025/05/23 | 60 000 | 102 | – | – | 60 102 |
| Firststrand | 59 | Fixed | 7.75% | 2025/05/23 | 40 000 | 59 | – | – | 40 059 |
| Firststrand | 65 | Fixed | 7.75% | 2025/05/30 | 75 000 | 96 | – | – | 75 096 |
| Firststrand | 64 | Fixed | 7.75% | 2025/05/30 | 60 000 | 64 | – | – | 60 064 |
| Firststrand | 60 | Fixed | 7.75% | 2025/05/27 | 70 000 | 59 | – | – | 70 059 |
| Firststrand | 60 | Fixed | 7.75% | 2025/05/27 | 75 000 | 64 | – | – | 75 064 |
| Investec Bank | 46 | Fixed | 7.63% | 2025/04/04 | 25 000 | 162 | – | – | 25 162 |
| Investec Bank | 45 | Fixed | 7.63% | 2025/04/04 | 10 000 | 65 | – | – | 10 065 |
| Investec Bank | 44 | Fixed | 7.63% | 2025/04/04 | 15 000 | 97 | – | – | 15 097 |
| Investec Bank | 50 | Fixed | 7.65% | 2025/04/11 | 10 000 | 65 | – | – | 10 065 |
| Investec Bank | 46 | Fixed | 7.63% | 2025/04/11 | 10 000 | 65 | – | – | 10 065 |
| Investec Bank | 45 | Fixed | 7.65% | 2025/04/11 | 15 000 | 97 | – | – | 15 097 |
| Investec Bank | 44 | Fixed | 7.63% | 2025/04/11 | 10 000 | 65 | – | – | 10 065 |
| Investec Bank | 49 | Fixed | 7.63% | 2025/04/17 | 10 000 | 65 | – | – | 10 065 |
| Investec Bank | 48 | Fixed | 7.63% | 2025/04/17 | 125 000 | 810 | – | – | 125 810 |
| Investec Bank | 53 | Fixed | 7.65% | 2025/04/25 | 25 000 | 152 | – | – | 25 152 |
| Investec Bank | 52 | Fixed | 7.65% | 2025/04/25 | 30 000 | 176 | – | – | 30 176 |
| Investec Bank | 50 | Fixed | 7.63% | 2025/04/25 | 20 000 | 109 | – | – | 20 109 |
| Investec Bank | 45 | Fixed | 7.65% | 2025/04/25 | 10 000 | 44 | – | – | 10 044 |
| Investec Bank | 56 | Fixed | 7.65% | 2025/04/30 | 20 000 | 113 | – | – | 20 113 |
| Investec Bank | 56 | Fixed | 7.65% | 2025/05/02 | 15 000 | 79 | – | – | 15 079 |
| Investec Bank | 53 | Fixed | 7.65% | 2025/05/02 | 35 000 | 161 | – | – | 35 161 |
| Investec Bank | 44 | Fixed | 7.65% | 2025/04/25 | 15 000 | 63 | – | – | 15 063 |
| Investec Bank | 77 | Fixed | 7.70% | 2025/05/29 | 110 000 | 441 | – | – | 110 441 |
| Investec Bank | 56 | Fixed | 7.65% | 2025/05/09 | 85 000 | 321 | – | – | 85 321 |
| Investec Bank | 56 | Fixed | 7.65% | 2025/05/09 | 15 000 | 57 | – | – | 15 057 |
| Investec Bank | 59 | Fixed | 7.65% | 2025/05/16 | 15 000 | 44 | – | – | 15 044 |
| Investec Bank | 58 | Fixed | 7.65% | 2025/05/16 | 15 000 | 41 | – | – | 15 041 |
| Investec Bank | 60 | Fixed | 7.65% | 2025/05/23 | 30 000 | 50 | – | – | 30 050 |
| Investec Bank | 59 | Fixed | 7.65% | 2025/05/23 | 15 000 | 22 | – | – | 15 022 |
| Investec Bank | 65 | Fixed | 7.68% | 2025/05/30 | 30 000 | 38 | – | – | 30 038 |
| Investec Bank | 60 | Fixed | 7.65% | 2025/05/27 | 40 000 | 34 | – | – | 40 034 |
| Investec Bank | 60 | Fixed | 7.65% | 2025/05/27 | 30 000 | 25 | – | – | 30 025 |
| Nedbank | 388 | Fixed | 9.05% | 2025/06/30 | 39 648 | 305 | – | – | 39 953 |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 49 575 | 377 | – | – | 49 952 |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 62 100 | 472 | – | – | 62 572 |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Interest Rate | Expiry date of investment | Opening Balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|--|----------------------|--------------------|---------------|---------------------------|-----------------|-------------------------|--------------------------------|-------------------|-----------------|
| R thousands | Days | | | | | | | | |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 715 | 5 | – | – | 720 |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 590 | 4 | – | – | 594 |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 13 900 | 106 | – | – | 14 006 |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 290 | 2 | – | – | 292 |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 1 479 | 11 | – | – | 1 490 |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 28 000 | 213 | – | – | 28 213 |
| Nedbank | 367 | Fixed | 8.95% | 2025/06/30 | 38 596 | 293 | – | – | 38 889 |
| Nedbank | 341 | Fixed | 8.60% | 2025/06/30 | 25 116 | 183 | – | – | 25 300 |
| Nedbank | 262 | Fixed | 8.40% | 2025/06/30 | 22 161 | 158 | – | – | 22 319 |
| Nedbank | 165 | Fixed | 7.95% | 2025/06/30 | 17 465 | 118 | – | – | 17 583 |
| Nedbank | 46 | Fixed | 7.80% | 2025/04/04 | 45 000 | 298 | – | – | 45 298 |
| Nedbank | 45 | Fixed | 7.80% | 2025/04/04 | 30 000 | 199 | – | – | 30 199 |
| Nedbank | 44 | Fixed | 7.80% | 2025/04/04 | 35 000 | 232 | – | – | 35 232 |
| Nedbank | 50 | Fixed | 7.80% | 2025/04/11 | 20 000 | 132 | – | – | 20 132 |
| Nedbank | 44 | Fixed | 7.80% | 2025/04/11 | 30 000 | 199 | – | – | 30 199 |
| Nedbank | 49 | Fixed | 7.85% | 2025/04/17 | 40 000 | 267 | – | – | 40 267 |
| Nedbank | 48 | Fixed | 7.80% | 2025/04/17 | 35 000 | 232 | – | – | 35 232 |
| Nedbank | 53 | Fixed | 7.80% | 2025/04/25 | 50 000 | 310 | – | – | 50 310 |
| Nedbank | 52 | Fixed | 7.80% | 2025/04/25 | 65 000 | 389 | – | – | 65 389 |
| Nedbank | 50 | Fixed | 7.80% | 2025/04/25 | 50 000 | 278 | – | – | 50 278 |
| Nedbank | 45 | Fixed | 7.75% | 2025/04/25 | 20 000 | 89 | – | – | 20 089 |
| Nedbank | 56 | Fixed | 7.80% | 2025/04/30 | 40 000 | 231 | – | – | 40 231 |
| Nedbank | 56 | Fixed | 7.80% | 2025/05/02 | 80 000 | 427 | – | – | 80 427 |
| Nedbank | 56 | Fixed | 7.80% | 2025/05/02 | 10 000 | 53 | – | – | 10 053 |
| Nedbank | 56 | Fixed | 7.80% | 2025/05/02 | 35 000 | 187 | – | – | 35 187 |
| Nedbank | 53 | Fixed | 7.80% | 2025/05/02 | 90 000 | 423 | – | – | 90 423 |
| Nedbank | 44 | Fixed | 7.75% | 2025/04/25 | 15 000 | 64 | – | – | 15 064 |
| Nedbank | 77 | Fixed | 7.90% | 2025/05/29 | 235 000 | 966 | – | – | 235 966 |
| Nedbank | 56 | Fixed | 7.80% | 2025/05/09 | 55 000 | 212 | – | – | 55 212 |
| Nedbank | 56 | Fixed | 7.80% | 2025/05/09 | 20 000 | 77 | – | – | 20 077 |
| Nedbank | 56 | Fixed | 7.80% | 2025/05/09 | 35 000 | 135 | – | – | 35 135 |
| Nedbank | 59 | Fixed | 7.80% | 2025/05/16 | 35 000 | 105 | – | – | 35 105 |
| Nedbank | 58 | Fixed | 7.80% | 2025/05/16 | 30 000 | 83 | – | – | 30 083 |
| Nedbank | 60 | Fixed | 7.80% | 2025/05/23 | 25 000 | 43 | – | – | 25 043 |
| Nedbank | 59 | Fixed | 7.80% | 2025/05/23 | 30 000 | 45 | – | – | 30 045 |
| Nedbank | 65 | Fixed | 7.80% | 2025/05/30 | 65 000 | 83 | – | – | 65 083 |
| Nedbank | 64 | Fixed | 7.85% | 2025/05/30 | 20 000 | 22 | – | – | 20 022 |
| Nedbank | 64 | Fixed | 7.85% | 2025/05/30 | 30 000 | 32 | – | – | 30 032 |
| Nedbank | 60 | Fixed | 7.85% | 2025/05/27 | 70 000 | 60 | – | – | 70 060 |
| Nedbank | 60 | Fixed | 7.85% | 2025/05/27 | 60 000 | 52 | – | – | 60 052 |
| Standard Bank | 46 | Fixed | 7.78% | 2025/04/04 | 60 000 | 396 | – | – | 60 396 |
| Standard Bank | 45 | Fixed | 7.78% | 2025/04/04 | 40 000 | 264 | – | – | 40 264 |
| Standard Bank | 44 | Fixed | 7.78% | 2025/04/04 | 40 000 | 264 | – | – | 40 264 |
| Standard Bank | 50 | Fixed | 7.78% | 2025/04/11 | 20 000 | 132 | – | – | 20 132 |
| Standard Bank | 46 | Fixed | 7.78% | 2025/04/11 | 55 000 | 363 | – | – | 55 363 |
| Standard Bank | 45 | Fixed | 7.78% | 2025/04/11 | 35 000 | 231 | – | – | 35 231 |
| Standard Bank | 44 | Fixed | 7.77% | 2025/04/11 | 35 000 | 231 | – | – | 35 231 |
| Standard Bank | 49 | Fixed | 7.78% | 2025/04/17 | 40 000 | 264 | – | – | 40 264 |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Interest Rate | Expiry date of investment | Opening Balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|--|----------------------|--------------------|---------------|---------------------------|-------------------|-------------------------|--------------------------------|-------------------|-------------------|
| R thousands | Days | | | | | | | | |
| Standard Bank | 48 | Fixed | 7.78% | 2025/04/17 | 70 000 | 463 | – | – | 70 463 |
| Standard Bank | 53 | Fixed | 7.78% | 2025/04/25 | 55 000 | 340 | – | – | 55 340 |
| Standard Bank | 52 | Fixed | 7.78% | 2025/04/25 | 80 000 | 477 | – | – | 80 477 |
| Standard Bank | 50 | Fixed | 7.78% | 2025/04/25 | 60 000 | 333 | – | – | 60 333 |
| Standard Bank | 45 | Fixed | 7.77% | 2025/04/25 | 30 000 | 134 | – | – | 30 134 |
| Standard Bank | 56 | Fixed | 7.79% | 2025/04/30 | 55 000 | 317 | – | – | 55 317 |
| Standard Bank | 56 | Fixed | 7.79% | 2025/05/02 | 30 000 | 160 | – | – | 30 160 |
| Standard Bank | 56 | Fixed | 7.79% | 2025/05/02 | 35 000 | 187 | – | – | 35 187 |
| Standard Bank | 53 | Fixed | 7.78% | 2025/05/02 | 90 000 | 422 | – | – | 90 422 |
| Standard Bank | 44 | Fixed | 7.77% | 2025/04/25 | 40 000 | 170 | – | – | 40 170 |
| Standard Bank | 77 | Fixed | 7.90% | 2025/05/29 | 280 000 | 1 151 | – | – | 281 151 |
| Standard Bank | 56 | Fixed | 7.79% | 2025/05/09 | 45 000 | 173 | – | – | 45 173 |
| Standard Bank | 56 | Fixed | 7.79% | 2025/05/09 | 30 000 | 115 | – | – | 30 115 |
| Standard Bank | 56 | Fixed | 7.79% | 2025/05/09 | 45 000 | 173 | – | – | 45 173 |
| Standard Bank | 59 | Fixed | 7.80% | 2025/05/16 | 45 000 | 135 | – | – | 45 135 |
| Standard Bank | 58 | Fixed | 7.79% | 2025/05/16 | 35 000 | 97 | – | – | 35 097 |
| Standard Bank | 57 | Fixed | 7.79% | 2025/05/16 | 35 000 | 90 | – | – | 35 090 |
| Standard Bank | 60 | Fixed | 7.79% | 2025/05/23 | 60 000 | 102 | – | – | 60 102 |
| Standard Bank | 59 | Fixed | 7.80% | 2025/05/23 | 40 000 | 60 | – | – | 40 060 |
| Standard Bank | 65 | Fixed | 7.80% | 2025/05/30 | 70 000 | 90 | – | – | 70 090 |
| Standard Bank | 64 | Fixed | 7.80% | 2025/05/30 | 75 000 | 80 | – | – | 75 080 |
| Standard Bank | 64 | Fixed | 7.80% | 2025/05/30 | 35 000 | 37 | – | – | 35 037 |
| Standard Bank | 60 | Fixed | 7.80% | 2025/05/27 | 60 000 | 51 | – | – | 60 051 |
| Standard Bank | 60 | Fixed | 7.80% | 2025/05/27 | 75 000 | 64 | – | – | 75 064 |
| ABSA Bank | - | Call deposit | 7.50% | - | 681 235 | 4 211 | (425 000) | 300 000 | 560 446 |
| Firststrand Bank | - | Call deposit | 7.35% | - | 607 842 | 3 622 | (430 000) | 297 158 | 478 622 |
| Investec Bank | - | Call deposit | 7.25% | - | 185 825 | 1 197 | (350 000) | 299 175 | 136 197 |
| Nedbank | - | Call deposit | 7.35% | - | 321 352 | 1 887 | (360 000) | 248 648 | 211 887 |
| Standard Bank | - | Call deposit | 7.50% | - | 643 141 | 3 948 | (425 000) | 296 859 | 518 948 |
| Nedbank current account | - | Current account | 7.30% | - | 436 440 | 2 187 | (113 140) | – | 325 487 |
| Fund Managers | - | - | - | - | 9 194 820 | 65 605 | – | – | 9 260 425 |
| Liberty, RMB and Nedbank sinking fund | - | - | - | - | 1 993 107 | – | (1 993 107) | – | – |
| Cash in transit | - | - | - | - | 30 537 | – | (23 073) | – | 7 464 |
| CTICC | - | - | - | - | 271 435 | – | – | – | 271 435 |
| COID | - | - | - | - | 50 913 | (52) | – | – | 50 860 |
| Shares in Atlantis Special Economic Zone Company SOC Ltd | - | - | - | - | 56 500 | – | – | – | 56 500 |
| TOTAL INVESTMENTS AND INTEREST | | | | | 22 712 782 | | (4 119 320) | 1 441 839 | 20 154 249 |

Transfers and grants expenditure

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|---|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | |
| National Government: | 4 906 946 | 5 381 806 | 5 467 956 | 555 344 | 595 516 | (40 171) | -6.7% | 5 467 956 |
| Local Government Equitable Share | 4 066 769 | 4 365 700 | 4 365 700 | — | — | — | — | 4 365 700 |
| Finance Management grant | 1 000 | 1 000 | 1 000 | 836 | 850 | (14) | -1.6% | 1 000 |
| Urban Settlements Development Grant | 38 114 | 201 714 | 171 112 | 35 262 | 36 014 | (752) | -2.1% | 171 112 |
| Energy Efficiency and Demand Side Management Grant | 887 | 800 | 900 | 653 | 780 | (126) | -16.2% | 900 |
| Department of Environmental Affairs and Tourism | 56 | 220 | 384 | 220 | 269 | (49) | -18.1% | 384 |
| Expanded Public Works Programme | 58 910 | 26 664 | 26 664 | 25 438 | 25 428 | 10 | 0.0% | 26 664 |
| Infrastructure Skills Development | 9 315 | 11 400 | 11 952 | 10 727 | 9 358 | 1 369 | 14.6% | 11 952 |
| Public Transport Network Grant | 428 074 | 474 839 | 580 436 | 330 284 | 366 129 | (35 845) | -9.8% | 580 436 |
| Informal Settlements Upgrading Partnership Grant | 21 009 | 99 469 | 108 487 | 15 831 | 22 713 | (6 882) | -30.3% | 108 487 |
| GBS Grant | — | — | — | (134) | — | (134) | -100.0% | — |
| National Skills Fund | 2 366 | — | 1 321 | 1 149 | — | 1 149 | 100.0% | 1 321 |
| Programme And Project Preparation Support Grant | 67 170 | 70 000 | 70 000 | 39 848 | 33 658 | 6 191 | 18.4% | 70 000 |
| Public Employment Program (NT PEP) | 209 716 | 130 000 | 130 000 | 95 229 | 100 317 | (5 088) | -5.1% | 130 000 |
| Repairs To Flood Damage | 3 559 | — | — | — | — | — | — | — |
| Provincial Government: | 1 100 155 | 1 415 351 | 1 466 611 | 737 252 | 850 128 | (112 876) | -13.3% | 1 466 611 |
| Cultural Affairs and Sport - Provincial Library Services | 55 803 | 55 339 | 56 354 | 39 990 | 42 095 | (2 105) | -5.0% | 56 354 |
| Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers | 5 779 | 1 448 | 1 469 | 1 339 | 1 336 | 3 | 0.2% | 1 469 |
| Library Metro Grant | 9 | — | — | — | — | — | — | — |
| Human Settlements - Human Settlement Development Grant | 264 131 | 307 920 | 381 941 | — | — | — | — | 381 941 |
| Health - TB | 31 363 | 30 774 | 30 774 | 16 726 | 16 726 | — | — | 30 774 |
| Health - ARV | 265 179 | 311 883 | 264 883 | 183 844 | 182 552 | 1 293 | 0.7% | 264 883 |
| Health - Nutrition | 5 908 | 5 909 | 5 909 | 187 | 4 372 | (4 184) | -95.7% | 5 909 |
| Health - Vaccines | 81 124 | 98 008 | 98 008 | 59 369 | 68 543 | (9 174) | -13.4% | 98 008 |
| Comprehensive Health | — | 198 880 | 198 880 | — | — | — | — | 198 880 |
| LEAP | 308 478 | 350 000 | 353 000 | 228 424 | 246 443 | (18 019) | -7.3% | 353 000 |
| Transport and Public Works - Provision for persons with special needs | 10 079 | 10 000 | 10 175 | 10 175 | 10 175 | — | — | 10 175 |
| Community Safety - Law Enforcement Auxiliary Services | 4 467 | 1 800 | 5 400 | 2 631 | 3 584 | (953) | -26.6% | 5 400 |
| Community Development Workers | 998 | 1 018 | 1 050 | 351 | 293 | 58 | 19.9% | 1 050 |
| Tourism Safety Law Enforcement Unit | 2 000 | 2 000 | 2 000 | 1 400 | 1 550 | (150) | -9.7% | 2 000 |
| Municipal accreditation and capacity building grant | 7 500 | 5 000 | 11 897 | 8 714 | 8 708 | 6 | 0.1% | 11 897 |
| Human Settlements - Informal Settlements | 1 385 | — | — | — | — | — | — | — |
| Finance Management Capacity Building Grant | 203 | — | 150 | 145 | — | 145 | 100.0% | 150 |
| Public Transport Safety Grant | 8 555 | — | — | — | — | — | — | — |
| Department of Education | 17 328 | 22 860 | 24 078 | 16 545 | 17 990 | (1 446) | -8.0% | 24 078 |
| Human Settlements - Human Settlement Development Grant TDRG | — | 8 267 | 10 707 | 159 965 | 238 454 | (78 489) | -32.9% | 10 707 |
| Law Enforcement Officers for Health Facilities | — | 4 245 | 4 311 | 2 825 | 3 094 | (269) | -8.7% | 4 311 |
| Title Deeds Restoration | 5 314 | — | — | — | — | — | — | — |
| Settlement Assistance | — | — | 398 | 43 | 211 | (168) | -79.7% | 398 |
| Transport Systems - Public Transport Safety | — | — | 4 577 | 4 577 | 3 700 | 877 | 23.7% | 4 577 |
| Municipal Service Delivery and Capacity Building Grant | — | — | 650 | — | 150 | (150) | -100.0% | 650 |
| NHBRC Enrolment Fess | 24 550 | — | — | — | 150 | (150) | -100.0% | — |
| Other grant providers: | 202 765 | 122 012 | 110 135 | 59 275 | 73 534 | (14 260) | -19.4% | 110 135 |
| CID | 10 029 | 57 279 | 37 735 | 29 410 | 30 976 | (1 567) | -5.1% | 37 735 |
| KFW- Technical Assistance (GDB) | — | 11 000 | 8 000 | — | 5 000 | (5 000) | -100.0% | 8 000 |
| State Dept: RLCC | — | 5 463 | 5 463 | 15 | 5 463 | (5 448) | -99.7% | 5 463 |
| Gates Foundation | 3 022 | — | — | — | — | — | — | — |
| National Treasury - Interest | 182 466 | 48 254 | 58 295 | 29 820 | 31 826 | (2 006) | -6.3% | 58 295 |
| The Cape Academy for MST | 29 | 16 | 46 | 31 | 31 | (0) | -0.5% | 46 |
| Mayor's Relief | — | — | — | — | — | — | — | — |
| CHIETA Learnership Programmes | — | — | 527 | — | 211 | (211) | -100.0% | 527 |
| LGSETA Post Grad Intern Programme | — | — | 69 | — | 28 | (28) | -100.0% | 69 |
| CMTF | 7 219 | — | — | (0) | — | (0) | -100.0% | — |
| Total operating expenditure of Transfers and Grants: | 6 209 865 | 6 919 169 | 7 044 702 | 1 351 870 | 1 519 178 | (167 307) | -11.0% | 7 044 702 |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|---|------------------|---------------------|-------------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Capital expenditure of Transfers and Grants | | | | | | | | |
| National Government: | 2 489 474 | 3 395 118 | 3 485 069 | 1 362 467 | 1 838 091 | (475 624) | -25.9% | 2 753 118 |
| Minerals and Energy: Energy Efficiency and Demand Side Management Grant | 8 075 | 6 200 | 6 100 | 5 807 | 5 819 | (12) | -0.2% | 6 100 |
| National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities | 564 781 | 493 493 | 484 475 | 152 851 | 244 395 | (91 545) | -37.5% | 421 806 |
| National Treasury: Infrastructure Skills Development Grant | 599 | 600 | 48 | 48 | 48 | – | - | 48 |
| National Treasury: Neighbourhood Development Partnership Grant | 19 302 | 30 237 | 30 237 | 13 860 | 19 077 | (5 217) | -27.3% | 30 230 |
| National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant | 729 390 | 1 614 000 | 1 710 680 | 506 523 | 729 318 | (222 795) | -30.5% | 1 060 029 |
| National Treasury: Urban Settlements Development Grant | 757 168 | 840 111 | 927 059 | 546 863 | 630 497 | (83 634) | -13.3% | 918 176 |
| City Public Employment Programme (PEP) | 1 237 | – | – | – | – | – | - | – |
| Transport: Public Transport Network Grant | 408 921 | 410 477 | 326 471 | 136 516 | 208 937 | (72 421) | -34.7% | 316 729 |
| | 31 115 | 23 549 | 20 810 | 6 517 | 6 470 | 47 | 0.7% | 14 310 |
| Provincial Government: | | | | | | | | |
| Western Cape Department of Education: Schools Resource Officers | – | 740 | 727 | 727 | 727 | – | - | 727 |
| Community Safety: Law Enforcement Advancement Plan | – | 10 000 | 7 000 | 1 697 | – | 1 697 | 100.0% | 7 000 |
| Cultural Affairs and Sport: Library Services: Metro Library Grant | 5 616 | 5 657 | 5 992 | 3 863 | 5 157 | (1 294) | -25.1% | 5 992 |
| Department of Health and Wellness: Law Enforcement Officers For Health Facilities | – | 652 | 586 | 230 | 586 | (356) | -60.8% | 586 |
| Cultural Affairs and Sport: Library Services Replacement Funding | 927 | – | 5 | – | – | – | - | 5 |
| Department of Social Development: Expansion of the Haven District Six Shelter | – | 6 500 | 6 500 | – | – | – | - | – |
| Law Enforcement Officers LEAP | 23 573 | – | – | – | – | – | - | – |
| WC Finance Management Capability Grant (FMCG) | 999 | – | – | – | – | – | - | – |
| | 73 538 | 133 385 | 102 799 | 42 434 | 43 124 | (690) | -1.6% | 102 798 |
| Other grant providers: | | | | | | | | |
| Other: Other | 73 538 | 133 385 | 102 799 | 42 434 | 43 124 | (690) | -1.6% | 102 798 |
| Total capital expenditure of Transfers and Grants | 2 594 127 | 3 552 052 | 3 608 678 | 1 411 419 | 1 887 685 | (476 267) | -25.2% | 2 870 226 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 8 803 992 | 10 471 221 | 10 653 380 | 2 763 289 | 3 406 863 | (643 574) | -18.9% | 9 914 928 |

Expenditure on councillor and board members' allowances and employee benefits***Councillor and staff benefits***

| Summary of Employee and Councillor remuneration R thousands | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Councillors (Political Office Bearers plus Other) | | | | | | | | |
| Basic Salaries and Wages | 159 799 | 175 542 | 164 765 | 121 612 | 121 744 | (133) | -0.1% | 164 765 |
| Pension and UIF Contributions | 3 386 | 3 439 | 3 439 | 2 409 | 2 409 | - | - | 3 439 |
| Motor Vehicle Allowance | 9 781 | 804 | 804 | 191 | 170 | 21 | 12.4% | 804 |
| Cellphone Allowance | 9 819 | 11 268 | 10 035 | 7 441 | 7 444 | (2) | 0.0% | 10 035 |
| Other benefits and allowances | 246 | 9 269 | 9 269 | 7 648 | 7 604 | 44 | 0.6% | 9 269 |
| Sub Total - Councillors | 183 030 | 200 324 | 188 313 | 139 301 | 139 371 | (70) | -0.1% | 188 313 |
| % increase | | 9.4% | 2.9% | | | | | 2.9% |
| Senior Managers of the Municipality | | | | | | | | |
| Basic Salaries and Wages | 35 348 | 36 775 | 36 460 | 26 846 | 27 288 | (442) | -1.6% | 36 460 |
| Pension and UIF Contributions | 2 771 | 3 994 | 3 323 | 2 080 | 2 359 | (279) | -11.8% | 3 323 |
| Medical Aid Contributions | 184 | 195 | 135 | 103 | 103 | (0) | 0.0% | 135 |
| Performance Bonus | 1 600 | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 488 | 505 | 465 | 351 | 351 | - | - | 465 |
| Cellphone Allowance | 491 | 397 | 610 | 439 | 458 | (19) | -4.2% | 610 |
| Other benefits and allowances | 114 | 114 | 101 | 76 | 76 | (0) | 0.0% | 101 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - |
| Long service awards | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | 40 997 | 41 979 | 41 094 | 29 895 | 30 635 | (740) | -2.4% | 41 094 |
| % increase | | 2.4% | 0.2% | | | | | 0.2% |
| Other Municipal Staff | | | | | | | | |
| Basic Salaries and Wages | 11 848 602 | 13 315 728 | 13 042 202 | 9 489 209 | 9 636 773 | (147 564) | -1.5% | 13 042 202 |
| Pension and UIF Contributions | 1 804 107 | 2 270 861 | 2 061 777 | 1 414 943 | 1 454 179 | (39 236) | -2.7% | 2 061 777 |
| Medical Aid Contributions | 1 076 127 | 1 204 704 | 1 158 888 | 842 352 | 843 992 | (1 640) | -0.2% | 1 158 888 |
| Overtime | 1 152 562 | 1 005 227 | 1 065 050 | 647 365 | 678 164 | (30 798) | -4.5% | 1 065 050 |
| Motor Vehicle Allowance | 246 765 | 274 086 | 282 127 | 193 838 | 201 450 | (7 612) | -3.8% | 282 127 |
| Cellphone Allowance | 42 384 | 49 356 | 50 536 | 34 348 | 36 181 | (1 833) | -5.1% | 50 536 |
| Housing Allowances | 66 290 | 69 507 | 68 669 | 51 376 | 51 620 | (244) | -0.5% | 68 669 |
| Other benefits and allowances | 428 742 | 447 715 | 475 336 | 332 571 | 329 589 | 2 982 | 0.9% | 475 336 |
| Payments in lieu of leave | 165 056 | 125 391 | 136 282 | 68 876 | 88 424 | (19 547) | -22.1% | 136 282 |
| Long service awards | 99 898 | 116 084 | 116 555 | 80 787 | 86 922 | (6 136) | -7.1% | 116 555 |
| Post-retirement benefit obligations | 124 540 | 390 320 | 702 541 | 288 733 | 415 788 | (127 054) | -30.6% | 702 541 |
| Acting and post related allowance | 11 545 | 664 | 11 456 | 8 452 | 9 050 | (598) | -6.6% | 11 456 |
| Sub Total - Other Municipal Staff | 17 066 618 | 19 269 643 | 19 171 419 | 13 452 850 | 13 832 130 | (379 280) | -2.7% | 19 171 419 |
| % increase | | 12.9% | 12.3% | | | | | 12.3% |
| Total Parent Municipality | 17 290 644 | 19 511 946 | 19 400 827 | 13 622 046 | 14 002 136 | (380 090) | -2.7% | 19 400 827 |

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

| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|--------------------------------|---------------|--|---|
| <u>Councillors (Political Office Bearers plus Other)</u> | | | | |
| Basic Salaries and Wages | (133) | -0.1% | Immaterial variance. | - |
| Pension and UIF Contributions | - | - | - | - |
| Medical Aid Contributions | - | - | - | - |
| Motor Vehicle Allowance | 21 | 12.4% | Immaterial variance. | - |
| Cellphone Allowance | (2) | 0.0% | Immaterial variance. | - |
| Housing Allowances | - | - | - | - |
| Other benefits and allowances | 44 | 0.6% | Immaterial variance. | - |
| <u>Senior Managers of the Municipality</u> | | | | |
| Basic Salaries and Wages | (442) | -1.6% | Immaterial variance. | - |
| Pension and UIF Contributions | (279) | -11.8% | Immaterial variance. | - |
| Medical Aid Contributions | (0) | 0.0% | Immaterial variance. | - |
| Performance Bonus | - | - | - | - |
| Motor Vehicle Allowance | - | - | - | - |
| Cellphone Allowance | (19) | -4.2% | Immaterial variance. | - |
| Other benefits and allowances | (0) | 0.0% | Immaterial variance. | - |
| Payments in lieu of leave | - | - | - | - |
| Long service awards | - | - | - | - |
| <u>Other Municipal Staff</u> | | | | |
| Basic Salaries and Wages | (147 564) | -1.5% | The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects. | The City had 3668 vacancies as at 31 March 2025; 6169 positions were filled from 1 July to date (1689 internal, 761 external, 1297 rehire, 2422 EPWP) with 1497 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required. The appointment of EPWP (Job Creation) workers through the roll-out of programmes as per approved Project Identification Documents (PID) is a continuous process. |
| Pension and UIF Contributions | (39 236) | -2.7% | The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies. | Filling of vacancies is on-going. Periodic budget provision to be reviewed and adjusted in line with actual trends. |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Description | YTD Variance R Thousands | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-------------------------------------|--------------------------------|---------------|---|---|
| Medical Aid Contributions | (1 640) | -0.2% | Immaterial variance. | - |
| Overtime | (30 798) | -4.5% | The variance is mainly within the following directorates: a) Finance, as a result of less than planned overtime for the year-to-date. b) Energy, due to misalignment of the period budget, which was based on prior year trends. Overtime expenditure was more for the same period last year as the repairs and maintenance tender was not in place resulting in work being performed by internal staff. c) Water & Sanitation, due to overtime being restricted to emergencies only resulting in less overtime hours worked to date. Overtime is expected to increase in the next reporting periods as the Reticulation Branch will embark on backlog pro-active maintenance. | Periodic budget provision to be reviewed and adjusted in line with actual trends. |
| Motor Vehicle Allowance | (7 612) | -3.8% | Immaterial variance. | - |
| Cellphone Allowance | (1 833) | -5.1% | Immaterial variance. | - |
| Housing Allowances | (244) | -0.5% | Immaterial variance. | - |
| Other benefits and allowances | 2 982 | 0.9% | Immaterial variance. | - |
| Payments in lieu of leave | (19 547) | -22.1% | 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 for by qualifying employees of long service awards. | Periodic budget provision to be reviewed and adjusted in line with actual trends. |
| Long service awards | (6 136) | -7.1% | Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurately on a monthly basis . | The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees. |
| Post-retirement benefit obligations | (127 054) | -30.6% | The post-retirement benefit obligations are linked to the retiring of qualifying employees and processed at year-end based on an actuarial valuation, which is difficult to accurately plan on a monthly basis. | Year-end transactions will be processed upon completion of the actuarial valuation at year-end. |
| Acting and post related allowance | (598) | -6.6% | Immaterial variance. | - |

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

| Description | Budget Year 2024/25 | | | | | | | | | | | | 2024/25 Medium Term Revenue & Expenditure Framework | | |
|--|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|------------------------|------------------------|
| | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Outcome | Feb Outcome | March Outcome | April Budget | May Budget | June Budget | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousands | | | | | | | | | | | | | | | |
| <u>Cash Receipts By Source</u> | | | | | | | | | | | | | | | |
| Property rates | 1 053 054 | 1 398 396 | 1 152 810 | 1 038 469 | 1 151 933 | 989 621 | 1 124 496 | 973 097 | 1 196 709 | 1 030 695 | 1 010 557 | 620 914 | 12 740 749 | 13 579 094 | 14 710 751 |
| Service charges - Electricity revenue | 2 087 645 | 1 959 403 | 2 013 238 | 2 094 701 | 1 770 457 | 1 846 428 | 1 677 269 | 1 622 293 | 1 702 190 | 1 769 336 | 1 697 669 | 1 590 782 | 21 831 410 | 22 572 279 | 24 411 603 |
| Service charges - Water revenue | 381 642 | 370 678 | 378 323 | 388 339 | 393 562 | 419 214 | 425 643 | 403 034 | 522 464 | 392 365 | 408 219 | 164 514 | 4 647 997 | 5 001 843 | 5 472 470 |
| Service charges - Waste Water Management | 205 375 | 186 634 | 188 685 | 213 597 | 211 127 | 226 297 | 226 966 | 211 761 | 297 148 | 199 725 | 216 010 | 10 223 | 2 393 547 | 2 592 007 | 2 811 944 |
| Service charges - Waste Mangement | 106 671 | 105 510 | 97 076 | 104 693 | 107 377 | 100 168 | 98 310 | 92 639 | 111 895 | 112 969 | 120 540 | 310 748 | 1 468 595 | 1 520 652 | 1 636 029 |
| Rental of facilities and equipment | 38 958 | 42 571 | 62 992 | 50 877 | 52 765 | 39 878 | 35 718 | 41 010 | 38 910 | 29 684 | 24 072 | (120 733) | 336 701 | 338 721 | 355 547 |
| Interest earned - external investments | 131 965 | 136 136 | 135 275 | 132 892 | 134 964 | 119 993 | 160 432 | 109 814 | 126 522 | 98 114 | 86 706 | (301 202) | 1 071 612 | 758 532 | 648 772 |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 29 542 | 31 862 | 21 777 | 34 322 | 31 764 | 32 358 | 30 205 | 26 075 | 35 456 | 21 246 | 23 821 | 13 183 | 331 612 | 305 907 | 309 261 |
| Licences and permits | 29 814 | 26 309 | 30 928 | 31 184 | 29 687 | 59 503 | 7 430 | 36 204 | 30 979 | 5 170 | 3 578 | (242 454) | 48 331 | 59 306 | 61 915 |
| Agency services | - | - | - | - | - | - | - | - | - | 20 734 | 23 248 | 251 910 | 295 891 | 306 987 | 318 499 |
| Transfers and Subsidies - Operational | 2 287 223 | 212 822 | 108 206 | 515 952 | 288 700 | 1 535 454 | 32 873 | 254 358 | 1 386 478 | - | - | 422 637 | 7 044 702 | 7 001 700 | 7 414 387 |
| Other revenue | 99 705 | 1 132 957 | 473 866 | 319 902 | 367 434 | 1 121 063 | 247 259 | 308 056 | 994 907 | 83 034 | 84 915 | (1 383 001) | 3 850 098 | 4 007 400 | 4 247 928 |
| Cash Receipts by Source | 6 451 594 | 5 603 278 | 4 663 176 | 4 924 928 | 4 539 769 | 6 489 979 | 4 066 601 | 4 078 340 | 6 443 657 | 3 763 070 | 3 699 335 | 1 337 520 | 56 061 247 | 58 044 427 | 62 399 106 |
| <u>Other Cash Flows by Source</u> | | | | | | | | | | | | | | | |
| allocations) (National / Provincial and District) | 1 132 087 | 86 649 | - | 31 322 | 850 969 | - | - | 909 801 | 63 139 | - | - | 534 710 | 3 608 678 | 4 220 530 | 4 054 525 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | 198 080 | 198 080 | 61 679 | 64 392 |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | 972 000 | - | - | - | 1 500 000 | - | - | - | - | - | 4 640 039 | 7 112 039 | 7 500 000 | 5 000 000 |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | 22 880 | 22 880 | 23 205 | 23 745 |
| VAT Control (receipts) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | 195 | 195 | 13 | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | 1 859 336 | - | - | - | 1 859 336 | (167 652) | (179 662) |
| Total Cash Receipts by Source | 7 583 681 | 6 661 927 | 4 663 176 | 4 956 250 | 5 390 739 | 7 989 979 | 4 066 601 | 4 988 141 | 8 366 132 | 3 763 070 | 3 699 335 | 6 733 424 | 68 862 456 | 69 682 202 | 71 362 106 |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Description | Budget Year 2024/25 | | | | | | | | | | | | 2024/25 Medium Term Revenue & Expenditure Framework | | |
|--|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|---|------------------------|------------------------|
| | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Outcome | Feb Outcome | March Outcome | April Budget | May Budget | June Budget | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousands | | | | | | | | | | | | | | | |
| <u>Cash Payments by Type</u> | | | | | | | | | | | | | | | |
| Employee related costs | 1 400 737 | 1 391 096 | 1 534 308 | 1 449 390 | 2 231 501 | 1 460 878 | 1 494 776 | 1 519 686 | 1 516 883 | 1 520 990 | 1 598 941 | 1 687 846 | 18 807 031 | 20 365 055 | 21 573 039 |
| Remuneration of councillors | 13 848 | 13 856 | 13 872 | 13 671 | 22 410 | 14 776 | 14 758 | 14 673 | 14 786 | 16 882 | 16 809 | 17 973 | 188 313 | 213 525 | 227 596 |
| Interest | 17 807 | 54 | 130 083 | 112 502 | 33 338 | 86 513 | 15 255 | 2 | 127 497 | 106 714 | 31 068 | 448 006 | 1 108 841 | 1 590 057 | 2 173 576 |
| Bulk purchases - Electricity | 1 670 885 | 2 016 296 | 2 045 752 | 1 345 796 | 1 150 377 | 1 184 161 | 1 057 031 | 1 100 406 | 1 197 161 | 1 128 674 | 1 050 106 | 1 028 056 | 15 974 700 | 16 391 669 | 17 645 209 |
| Acquisitions - water & other inventory | - | - | - | - | - | - | - | - | - | 177 436 | 169 258 | 1 821 199 | 2 167 893 | 2 339 381 | 2 425 874 |
| Contracted services | - | - | - | - | - | - | - | - | - | 642 093 | 660 149 | 9 055 442 | 10 357 684 | 9 948 597 | 10 216 023 |
| Transfers and subsidies - other municipalities | - | 100 | 5 100 | - | - | - | - | 750 | - | 30 017 | 30 017 | 354 479 | 420 464 | 325 389 | 324 717 |
| Transfers and subsidies - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 2 156 287 | 1 442 532 | 1 040 368 | 1 151 689 | 2 119 406 | 1 562 627 | 1 125 592 | 1 057 551 | 1 430 863 | 203 851 | 246 171 | (9 776 799) | 3 760 139 | 3 944 867 | 4 057 959 |
| Cash Payments by Type | 5 259 564 | 4 863 934 | 4 769 483 | 4 073 048 | 5 557 031 | 4 308 955 | 3 707 413 | 3 693 068 | 4 287 189 | 3 826 656 | 3 802 520 | 4 636 202 | 52 785 065 | 55 118 540 | 58 643 994 |
| <u>Other Cash Flows/Payments by Type</u> | | | | | | | | | | | | | | | |
| Capital assets | 1 541 514 | 405 987 | 593 423 | 807 635 | 649 786 | 1 055 916 | 267 101 | 484 889 | 711 838 | 1 260 481 | 1 236 636 | 2 893 078 | 11 908 285 | 14 261 878 | 13 179 976 |
| Repayment of borrowing | 50 000 | - | 79 481 | 70 533 | 42 933 | 66 667 | 50 000 | - | 2 079 981 | 70 533 | 42 933 | 267 891 | 2 820 952 | 1 235 895 | 1 652 561 |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | 6 851 078 | 5 269 922 | 5 442 387 | 4 951 215 | 6 249 750 | 5 431 538 | 4 024 514 | 4 177 957 | 7 079 008 | 5 157 671 | 5 082 090 | 7 797 172 | 67 514 302 | 70 616 312 | 73 476 532 |
| NET INCREASE/(DECREASE) IN CASH HELD | 732 603 | 1 392 006 | (779 211) | 5 035 | (859 012) | 2 558 441 | 42 087 | 810 184 | 1 287 124 | (1 394 601) | (1 382 755) | (1 063 747) | 1 348 153 | (934 110) | (2 114 426) |
| Cash/cash equivalents at the month/year beginning: | 7 287 575 | 8 020 178 | 9 412 184 | 8 632 973 | 8 638 007 | 7 778 996 | 10 337 436 | 10 379 523 | 11 189 707 | 12 476 831 | 11 082 231 | 9 699 476 | 7 287 575 | 8 635 728 | 7 701 618 |
| Cash/cash equivalents at the month/year end: | 8 020 178 | 9 412 184 | 8 632 973 | 8 638 007 | 7 778 996 | 10 337 436 | 10 379 523 | 11 189 707 | 12 476 831 | 11 082 231 | 9 699 476 | 8 635 728 | 8 635 728 | 7 701 618 | 5 587 192 |

Capital expenditure trend

| Month | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|------------------|---------------------|-------------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | |
| July | 169 877 | 156 320 | 200 271 | 216 084 | 200 271 | (15 813) | -7.9% | 1.8% |
| August | 492 778 | 736 608 | 504 946 | 729 352 | 705 216 | (24 135) | -3.4% | 6.1% |
| September | 508 694 | 1 013 760 | 659 026 | 1 380 370 | 1 364 243 | (16 127) | -1.2% | 11.5% |
| October | 773 614 | 1 044 186 | 909 127 | 2 258 216 | 2 273 370 | 15 154 | 0.7% | 18.8% |
| November | 675 334 | 931 891 | 998 153 | 3 158 556 | 3 271 523 | 112 966 | 3.5% | 26.3% |
| December | 894 869 | 893 632 | 874 257 | 4 206 910 | 4 145 779 | (61 131) | -1.5% | 35.0% |
| January | 372 598 | 562 328 | 673 191 | 4 551 159 | 4 818 970 | 267 811 | 5.6% | 37.9% |
| February | 703 188 | 1 057 477 | 1 006 653 | 5 202 058 | 5 825 623 | 623 565 | 10.7% | 43.3% |
| March | 601 218 | 1 223 591 | 1 147 897 | 5 903 778 | 6 973 520 | 1 069 742 | 15.3% | 49.1% |
| April | 926 798 | 1 095 363 | 1 218 257 | | 8 191 777 | – | | |
| May | 893 345 | 1 203 910 | 1 457 462 | | 9 649 239 | – | | |
| June | 2 392 044 | 2 101 568 | 2 259 046 | | 11 908 285 | – | | |
| Total Capital expenditure | 9 404 356 | 12 020 633 | 11 908 285 | | | | | |

Capital expenditure on new assets by asset class

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|---|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 2 606 010 | 3 696 800 | 3 682 432 | 1 587 028 | 1 959 591 | (372 563) | -19.0% | 2 914 802 |
| Roads Infrastructure | 1 046 549 | 2 249 601 | 2 130 057 | 681 594 | 974 251 | (292 658) | -30.0% | 1 454 777 |
| Roads | 1 034 394 | 2 247 551 | 2 116 887 | 681 614 | 964 338 | (282 724) | -29.3% | 1 441 608 |
| Road Structures | 12 155 | 50 | 5 016 | (20) | 1 761 | (1 781) | -101.1% | 5 016 |
| Road Furniture | – | 2 000 | 8 153 | – | 8 153 | (8 153) | -100.0% | 8 153 |
| Storm water Infrastructure | 161 134 | 193 956 | 179 600 | 98 976 | 120 220 | (21 243) | -17.7% | 180 550 |
| Drainage Collection | 161 134 | 193 956 | 179 600 | 98 976 | 120 220 | (21 243) | -17.7% | 180 550 |
| Electrical Infrastructure | 274 993 | 287 745 | 275 201 | 160 570 | 179 888 | (19 318) | -10.7% | 272 827 |
| HV Substations | 246 919 | 208 950 | 196 306 | 99 262 | 115 309 | (16 048) | -13.9% | 193 932 |
| LV Networks | 28 075 | 78 795 | 78 895 | 61 309 | 64 579 | (3 270) | -5.1% | 78 895 |
| Water Supply Infrastructure | 551 871 | 656 398 | 767 207 | 434 401 | 449 244 | (14 843) | -3.3% | 685 356 |
| Reservoirs | 182 305 | 198 345 | 210 603 | 141 623 | 136 748 | 4 876 | 3.6% | 203 580 |
| Pump Stations | 18 740 | 38 400 | 35 050 | 17 736 | 28 260 | (10 524) | -37.2% | 26 601 |
| Water Treatment Works | 139 841 | 135 090 | 217 152 | 117 301 | 113 392 | 3 909 | 3.4% | 181 827 |
| Bulk Mains | 58 628 | 76 220 | 102 884 | 58 262 | 53 375 | 4 888 | 9.2% | 84 240 |
| Distribution | 152 358 | 208 343 | 201 517 | 99 478 | 117 469 | (17 991) | -15.3% | 189 108 |
| Sanitation Infrastructure | 233 812 | 280 948 | 252 719 | 146 330 | 163 947 | (17 618) | -10.7% | 245 788 |
| Reticulation | 142 812 | 144 923 | 148 018 | 75 250 | 94 125 | (18 875) | -20.1% | 148 588 |
| Waste Water Treatment Works | 91 000 | 136 025 | 104 702 | 71 080 | 69 823 | 1 257 | 1.8% | 97 200 |
| Solid Waste Infrastructure | 223 280 | 26 851 | 76 615 | 64 171 | 71 015 | (6 844) | -9.6% | 74 470 |
| Landfill Sites | 223 280 | 26 851 | 76 615 | 64 171 | 71 015 | (6 844) | -9.6% | 74 470 |
| Coastal Infrastructure | 13 063 | – | – | – | – | – | – | – |
| Promenades | 13 063 | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | 101 309 | 1 300 | 1 033 | 987 | 1 026 | (39) | -3.8% | 1 033 |
| Data Centres | 20 280 | 1 300 | 541 | 505 | 541 | (36) | -6.7% | 541 |
| Core Layers | 81 028 | – | 492 | 482 | 485 | (3) | -0.6% | 492 |
| Community Assets | 281 252 | 150 176 | 190 677 | 96 339 | 106 302 | (9 963) | -9.4% | 183 320 |
| Community Facilities | 281 081 | 150 176 | 190 377 | 96 329 | 106 252 | (9 923) | -9.3% | 183 020 |
| Centres | – | 829 | – | – | – | – | – | – |
| Clinics/Care Centres | 10 796 | 13 975 | 11 928 | 1 613 | 1 243 | 370 | 29.8% | 5 428 |
| Fire/Ambulance Stations | 3 999 | 2 000 | 4 026 | 3 570 | 2 842 | 728 | 25.6% | 4 026 |
| Libraries | 11 899 | 12 008 | 12 459 | 11 906 | 10 779 | 1 127 | 10.5% | 12 459 |
| Public Open Space | 4 501 | 2 147 | 2 381 | 1 774 | 2 319 | (545) | -23.5% | 2 279 |
| Nature Reserves | 2 426 | – | 617 | 616 | 617 | (1) | -0.1% | 616 |
| Public Ablution Facilities | 2 870 | 500 | 960 | – | 290 | (290) | -100.0% | 960 |
| Markets | 22 975 | 60 017 | 58 935 | 11 521 | 23 501 | (11 979) | -51.0% | 58 935 |
| Taxi Ranks/Bus Terminals | 221 616 | 58 700 | 99 069 | 65 328 | 64 661 | 667 | 1.0% | 98 315 |
| Sport and Recreation Facilities | 171 | – | 300 | 10 | 50 | (40) | -80.0% | 300 |
| Outdoor Facilities | 171 | – | 300 | 10 | 50 | (40) | -80.0% | 300 |
| Other assets | 88 192 | 281 428 | 231 976 | 179 678 | 186 815 | (7 137) | -3.8% | 221 610 |
| Operational Buildings | 84 393 | 281 428 | 231 976 | 179 678 | 186 815 | (7 137) | -3.8% | 221 610 |
| Municipal Offices | 77 290 | 215 581 | 213 512 | 177 804 | 186 815 | (9 011) | -4.8% | 209 407 |
| Workshops | 7 103 | 65 846 | 18 464 | 1 874 | – | 1 874 | 100.0% | 12 203 |
| Housing | 3 799 | – | – | – | – | – | – | – |
| Social Housing | 3 799 | – | – | – | – | – | – | – |
| Intangible Assets | 109 104 | 118 007 | 95 687 | 56 302 | 56 370 | (68) | -0.1% | 96 908 |
| Licences and Rights | 109 104 | 118 007 | 95 687 | 56 302 | 56 370 | (68) | -0.1% | 96 908 |
| Water Rights | 413 | 150 | 230 | 47 | – | 47 | 100.0% | 129 |
| Computer Software and Applications | 108 691 | 117 857 | 95 457 | 56 255 | 56 370 | (114) | -0.2% | 96 779 |
| Computer Equipment | 154 723 | 113 399 | 106 174 | 76 842 | 83 128 | (6 286) | -7.6% | 106 815 |
| Computer Equipment | 154 723 | 113 399 | 106 174 | 76 842 | 83 128 | (6 286) | -7.6% | 106 815 |
| Furniture and Office Equipment | 37 219 | 42 841 | 50 326 | 35 090 | 41 216 | (6 126) | -14.86% | 50 318 |
| Furniture and Office Equipment | 37 219 | 42 841 | 50 326 | 35 090 | 41 216 | (6 126) | -14.9% | 50 318 |
| Machinery and Equipment | 216 318 | 204 065 | 182 587 | 77 198 | 138 930 | (61 732) | -44.4% | 181 528 |
| Machinery and Equipment | 216 318 | 204 065 | 182 587 | 77 198 | 138 930 | (61 732) | -44.4% | 181 528 |
| Transport Assets | 321 489 | 193 954 | 237 827 | 142 179 | 145 601 | (3 421) | -2.3% | 238 187 |
| Transport Assets | 321 489 | 193 954 | 237 827 | 142 179 | 145 601 | (3 421) | -2.3% | 238 187 |
| Land | 200 322 | 110 101 | 165 215 | 46 048 | 55 044 | (8 996) | -16.3% | 165 215 |
| Land | 200 322 | 110 101 | 165 215 | 46 048 | 55 044 | (8 996) | -16.3% | 165 215 |
| Living resources | – | – | 175 | – | – | – | – | 175 |
| Mature | – | – | 175 | – | – | – | – | 175 |
| Policing and Protection | – | – | 175 | – | – | – | – | 175 |
| Total Capital Expenditure on new assets | 4 014 631 | 4 910 769 | 4 943 077 | 2 296 706 | 2 772 998 | (476 292) | -17.2% | 4 158 878 |

Capital expenditure on renewal of existing assets by asset class

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|---|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 1 626 998 | 2 665 654 | 2 512 111 | 1 221 853 | 1 459 444 | (237 591) | -16.3% | 2 339 545 |
| Roads Infrastructure | 77 022 | 182 639 | 244 538 | 86 544 | 109 206 | (22 662) | -20.8% | 237 437 |
| Roads | 70 859 | 162 767 | 221 786 | 84 621 | 106 109 | (21 489) | -20.3% | 214 784 |
| Road Structures | 6 163 | 19 872 | 22 752 | 1 923 | 3 097 | (1 174) | -37.9% | 22 652 |
| Storm water Infrastructure | 8 317 | 2 984 | 12 094 | 2 978 | 8 319 | (5 341) | -64.2% | 11 094 |
| Drainage Collection | 8 317 | 2 984 | 12 094 | 2 978 | 8 319 | (5 341) | -64.2% | 11 094 |
| Electrical Infrastructure | 493 410 | 467 234 | 493 644 | 311 791 | 324 380 | (12 589) | -3.9% | 492 760 |
| HV Substations | 100 586 | 101 094 | 128 954 | 76 890 | 87 650 | (10 760) | -12.3% | 129 570 |
| MV Substations | 29 600 | 44 000 | 23 500 | 8 789 | 11 221 | (2 432) | -21.7% | 23 500 |
| MV Networks | 207 893 | 191 190 | 209 190 | 136 511 | 139 398 | (2 887) | -2.1% | 209 740 |
| LV Networks | 155 331 | 130 950 | 132 000 | 89 600 | 86 110 | 3 490 | 4.1% | 129 950 |
| Water Supply Infrastructure | 310 386 | 509 539 | 428 340 | 200 784 | 234 222 | (33 439) | -14.3% | 410 648 |
| Water Treatment Works | – | 50 000 | 20 000 | – | 5 000 | (5 000) | -100.0% | 20 000 |
| Bulk Mains | 88 800 | 184 344 | 110 000 | 41 793 | 45 189 | (3 396) | -7.5% | 109 278 |
| Distribution | 221 586 | 275 195 | 298 340 | 158 990 | 184 033 | (25 043) | -13.6% | 281 371 |
| Sanitation Infrastructure | 717 027 | 1 469 672 | 1 296 117 | 593 725 | 762 812 | (169 087) | -22.2% | 1 150 229 |
| Pump Station | 88 660 | 87 240 | 96 835 | 58 562 | 76 103 | (17 541) | -23.05% | 96 151 |
| Reticulation | 492 369 | 835 475 | 796 576 | 441 059 | 492 642 | (51 583) | -10.5% | 693 109 |
| Waste Water Treatment Works | 135 915 | 400 957 | 361 826 | 92 941 | 181 987 | (89 046) | -48.9% | 335 089 |
| Outfall Sewers | 84 | 146 000 | 40 880 | 1 163 | 12 080 | (10 917) | -90.4% | 25 880 |
| Solid Waste Infrastructure | – | 1 523 | 1 523 | 308 | 814 | (506) | -62.2% | 1 523 |
| Landfill Sites | – | 1 523 | 1 523 | 308 | 814 | (506) | -62.2% | 1 523 |
| Information and Communication Infrastructure | 20 837 | 32 062 | 35 855 | 25 724 | 19 691 | 6 033 | 30.6% | 35 855 |
| Data Centres | 20 837 | 31 611 | 35 605 | 25 724 | 19 441 | 6 283 | 32.3% | 35 605 |
| Core Layers | – | 452 | 250 | – | 250 | (250) | -100.0% | 250 |
| Community Assets | 40 620 | 101 826 | 80 115 | 48 083 | 56 802 | (8 719) | -15.3% | 79 972 |
| Community Facilities | 35 878 | 75 326 | 61 451 | 30 377 | 38 387 | (8 010) | -20.9% | 61 308 |
| Halls | 655 | – | 1 070 | 20 | 863 | (843) | -97.7% | 1 070 |
| Museums | 959 | 1 000 | 1 101 | 782 | 485 | 297 | 61.2% | 1 101 |
| Public Open Space | 201 | 100 | 100 | – | 80 | (80) | -100.0% | 99 |
| Nature Reserves | 8 531 | 47 605 | 26 925 | 17 236 | 17 865 | (629) | -3.5% | 26 783 |
| Markets | 21 902 | 24 621 | 30 254 | 12 340 | 18 176 | (5 836) | -32.1% | 30 254 |
| Taxi Ranks/Bus Terminals | 3 631 | 2 000 | 2 000 | – | 919 | (919) | -100.0% | 2 000 |
| Sport and Recreation Facilities | 4 741 | 26 500 | 18 664 | 17 706 | 18 414 | (709) | -3.8% | 18 664 |
| Outdoor Facilities | 4 741 | 26 500 | 18 664 | 17 706 | 18 414 | (709) | -3.8% | 18 664 |
| Other assets | 6 103 | 14 926 | 27 871 | 7 455 | 14 796 | (7 340) | -49.6% | 22 414 |
| Operational Buildings | 6 103 | 14 926 | 27 871 | 7 455 | 14 796 | (7 340) | -49.6% | 22 414 |
| Municipal Offices | 1 502 | 13 926 | 26 902 | 6 905 | 14 245 | (7 340) | -51.5% | 21 445 |
| Laboratories | 4 600 | 1 000 | 969 | 551 | 551 | (0) | 0.0% | 969 |
| Intangible Assets | 9 729 | 8 000 | 7 549 | 7 522 | 6 945 | 577 | 8.3% | 7 549 |
| Licences and Rights | 9 729 | 8 000 | 7 549 | 7 522 | 6 945 | 577 | 8.3% | 7 549 |
| Computer Software and Applications | 9 729 | 8 000 | 7 549 | 7 522 | 6 945 | 577 | 8.3% | 7 549 |
| Computer Equipment | 153 378 | 121 227 | 143 606 | 112 644 | 115 626 | (2 982) | -2.6% | 139 923 |
| Computer Equipment | 153 378 | 121 227 | 143 606 | 112 644 | 115 626 | (2 982) | -2.6% | 139 923 |
| Furniture and Office Equipment | 32 226 | 36 012 | 34 911 | 21 932 | 24 253 | (2 321) | -9.6% | 26 332 |
| Furniture and Office Equipment | 32 226 | 36 012 | 34 911 | 21 932 | 24 253 | (2 321) | -9.6% | 26 332 |
| Machinery and Equipment | 121 323 | 100 749 | 100 104 | 54 358 | 65 087 | (10 729) | -16.5% | 76 280 |
| Machinery and Equipment | 121 323 | 100 749 | 100 104 | 54 358 | 65 087 | (10 729) | -16.5% | 76 280 |
| Transport Assets | 555 847 | 417 684 | 483 998 | 339 167 | 389 466 | (50 299) | -12.9% | 483 998 |
| Transport Assets | 555 847 | 417 684 | 483 998 | 339 167 | 389 466 | (50 299) | -12.9% | 483 998 |
| Living resources | 300 | 900 | 750 | 750 | 750 | – | - | 1 125 |
| Mature | 300 | 900 | 750 | 750 | 750 | – | - | 1 125 |
| Policing and Protection | 300 | 900 | 750 | 750 | 750 | – | - | 1 125 |
| Total Capital Expenditure on renewal of existing assets | 2 546 524 | 3 466 977 | 3 391 014 | 1 813 764 | 2 133 168 | (319 404) | -15.0% | 3 177 138 |

Capital expenditure on upgrading of existing assets by asset class

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|---|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 1 911 030 | 2 593 750 | 2 437 263 | 1 280 183 | 1 386 808 | (106 624) | -7.7% | 1 924 175 |
| Roads Infrastructure | 193 226 | 165 720 | 166 871 | 110 882 | 124 195 | (13 313) | -10.7% | 158 635 |
| Roads | 182 174 | 160 848 | 161 413 | 106 400 | 120 326 | (13 926) | -11.6% | 153 174 |
| Road Structures | 30 | 330 | 330 | 322 | 8 | 314 | 3925.0% | 334 |
| Road Furniture | 11 022 | 4 541 | 5 128 | 4 160 | 3 861 | 299 | 7.8% | 5 128 |
| Storm water Infrastructure | 185 474 | 167 001 | 259 841 | 98 831 | 137 010 | (38 179) | -27.9% | 232 920 |
| Drainage Collection | 185 474 | 167 001 | 259 841 | 98 831 | 137 010 | (38 179) | -27.9% | 232 920 |
| Electrical Infrastructure | 168 673 | 265 528 | 237 322 | 123 309 | 144 887 | (21 578) | -14.9% | 237 322 |
| HV Substations | 168 673 | 265 528 | 237 322 | 123 309 | 144 887 | (21 578) | -14.9% | 237 322 |
| Water Supply Infrastructure | 15 192 | 20 047 | 24 100 | 16 436 | 18 624 | (2 187) | -11.7% | 22 300 |
| Reservoirs | 2 446 | 2 047 | 3 100 | 1 984 | 2 573 | (589) | -22.9% | 3 100 |
| Distribution | 12 746 | 18 000 | 21 000 | 14 452 | 16 050 | (1 598) | -10.0% | 19 200 |
| Sanitation Infrastructure | 1 227 575 | 1 814 200 | 1 601 184 | 866 645 | 882 623 | (15 978) | -1.8% | 1 125 965 |
| Pump Station | 8 678 | 19 546 | 13 120 | 3 089 | 6 981 | (3 892) | -55.7% | 8 662 |
| Reticulation | 4 227 | 15 416 | 14 666 | 6 760 | 10 579 | (3 819) | -36.1% | 12 899 |
| Waste Water Treatment Works | 1 214 669 | 1 779 239 | 1 573 398 | 856 795 | 865 063 | (8 267) | -1.0% | 1 104 404 |
| Solid Waste Infrastructure | 22 310 | 4 173 | 28 868 | 8 139 | 6 041 | 2 098 | 34.7% | 28 868 |
| Landfill Sites | 22 310 | 4 173 | 28 868 | 8 139 | 6 041 | 2 098 | 34.7% | 28 868 |
| Coastal Infrastructure | 58 330 | 140 824 | 113 659 | 51 670 | 68 977 | (17 307) | -25.1% | 112 747 |
| Promenades | 58 330 | 140 824 | 113 659 | 51 670 | 68 977 | (17 307) | -25.1% | 112 747 |
| Information and Communication Infrastructure | 40 249 | 16 257 | 5 418 | 4 271 | 4 452 | (181) | -4.1% | 5 418 |
| Data Centres | – | 1 399 | 1 399 | 731 | 852 | (121) | -14.2% | 1 399 |
| Core Layers | 40 249 | 14 858 | 4 018 | 3 541 | 3 601 | (60) | -1.7% | 4 018 |
| Community Assets | 347 072 | 471 538 | 454 173 | 182 359 | 298 673 | (116 313) | -38.9% | 444 312 |
| Community Facilities | 154 828 | 355 278 | 300 856 | 97 838 | 171 192 | (73 354) | -42.8% | 294 974 |
| Halls | 696 | 20 640 | 4 400 | 527 | 1 321 | (795) | -60.1% | 4 399 |
| Centres | 13 340 | 5 780 | 7 441 | 1 585 | 1 481 | 105 | 7.1% | 7 441 |
| Clinics/Care Centres | 13 921 | 59 830 | 49 736 | 20 734 | 33 744 | (13 010) | -38.6% | 47 064 |
| Fire/Ambulance Stations | 5 219 | 18 000 | 20 208 | 7 650 | 7 718 | (67) | -0.9% | 20 208 |
| Libraries | 1 684 | 14 468 | 2 643 | 1 677 | 2 643 | (967) | -36.6% | 2 643 |
| Cemeteries/Crematoria | 29 502 | 14 500 | 22 058 | 7 413 | 14 483 | (7 069) | -48.8% | 22 058 |
| Public Open Space | 47 789 | 60 921 | 66 869 | 38 575 | 52 982 | (14 407) | -27.2% | 64 566 |
| Nature Reserves | 3 903 | 4 428 | 5 023 | 1 567 | 2 057 | (490) | -23.8% | 5 016 |
| Public Ablution Facilities | 2 984 | 3 500 | 3 814 | 486 | 1 227 | (741) | -60.4% | 3 814 |
| Markets | 3 867 | 20 850 | 31 897 | 3 958 | 12 090 | (8 132) | -67.3% | 31 897 |
| Taxi Ranks/Bus Terminals | 31 925 | 132 360 | 86 767 | 13 665 | 41 447 | (27 781) | -67.0% | 85 867 |
| Sport and Recreation Facilities | 192 243 | 116 260 | 153 317 | 84 521 | 127 480 | (42 959) | -33.7% | 149 338 |
| Indoor Facilities | 57 117 | 17 407 | 42 403 | 19 313 | 28 646 | (9 334) | -32.6% | 41 095 |
| Outdoor Facilities | 135 127 | 98 853 | 110 914 | 65 209 | 98 834 | (33 625) | -34.0% | 108 242 |
| Heritage assets | – | – | 844 | – | 32 | (32) | -100.0% | 274 |
| Monuments | – | – | 844 | – | 32 | (32) | -100.0% | 274 |
| Other assets | 530 970 | 553 301 | 640 328 | 309 312 | 358 373 | (49 062) | -13.7% | 611 580 |
| Operational Buildings | 450 034 | 408 854 | 413 817 | 191 317 | 227 448 | (36 131) | -15.9% | 384 476 |
| Municipal Offices | 293 450 | 230 386 | 253 633 | 99 869 | 124 820 | (24 951) | -20.0% | 238 446 |
| Workshops | 106 792 | 136 467 | 112 399 | 55 362 | 66 292 | (10 930) | -16.5% | 95 770 |
| Training Centres | 49 792 | 42 000 | 47 785 | 36 085 | 36 335 | (250) | -0.7% | 50 260 |
| Housing | 80 935 | 144 447 | 226 511 | 117 995 | 130 925 | (12 930) | -9.9% | 227 104 |
| Social Housing | 80 935 | 144 447 | 226 511 | 117 995 | 130 925 | (12 930) | -9.9% | 227 104 |
| Intangible Assets | 45 751 | 9 598 | 14 579 | 6 195 | 7 409 | (1 214) | -16.4% | 14 579 |
| Licences and Rights | 45 751 | 9 598 | 14 579 | 6 195 | 7 409 | (1 214) | -16.4% | 14 579 |
| Computer Software and Applications | 45 751 | 9 598 | 14 579 | 6 195 | 7 409 | (1 214) | -16.4% | 14 579 |
| Computer Equipment | 2 019 | 6 000 | 14 477 | 8 115 | 8 816 | (700) | -7.9% | 14 477 |
| Computer Equipment | 2 019 | 6 000 | 14 477 | 8 115 | 8 816 | (700) | -7.9% | 14 477 |
| Furniture and Office Equipment | 567 | – | – | – | – | – | - | – |
| Furniture and Office Equipment | 567 | – | – | – | – | – | - | – |
| Machinery and Equipment | 5 793 | 8 700 | 12 530 | 7 144 | 7 244 | (100) | -1.4% | 12 530 |
| Machinery and Equipment | 5 793 | 8 700 | 12 530 | 7 144 | 7 244 | (100) | -1.4% | 12 530 |
| Total Capital Expenditure on upgrading of existing assets | 2 843 201 | 3 642 887 | 3 574 195 | 1 793 309 | 2 067 354 | (274 045) | -13.3% | 3 021 928 |

Expenditure on repairs and maintenance by asset class

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|---|------------------|---------------------|------------------|------------------|------------------|----------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 2 888 520 | 3 278 373 | 3 419 885 | 1 883 533 | 2 025 569 | 142 036 | 7.0% | 3 419 885 |
| Roads Infrastructure | 853 693 | 883 733 | 901 379 | 572 743 | 573 117 | 374 | 0.1% | 901 379 |
| Roads | 853 693 | 865 864 | 870 111 | 572 743 | 573 117 | 374 | 0.1% | 870 111 |
| Road Furniture | – | 17 869 | 31 267 | – | – | – | - | 31 267 |
| Storm water Infrastructure | – | 190 921 | 202 946 | – | – | – | - | 202 946 |
| Drainage Collection | – | 190 921 | 202 946 | – | – | – | - | 202 946 |
| Electrical Infrastructure | 769 604 | 762 763 | 875 451 | 579 858 | 630 914 | 51 055 | 8.1% | 875 451 |
| Power Plants | 75 030 | 26 429 | 43 974 | 20 537 | 21 816 | 1 279 | 5.9% | 43 974 |
| HV Substations | 51 841 | 38 266 | 45 891 | 33 546 | 32 967 | (579) | -1.8% | 45 891 |
| MV Substations | 503 256 | 530 517 | 557 101 | 374 402 | 407 135 | 32 733 | 8.0% | 557 101 |
| LV Networks | 139 477 | 167 550 | 228 484 | 151 373 | 168 995 | 17 622 | 10.4% | 228 484 |
| Water Supply Infrastructure | 496 640 | 703 999 | 643 447 | 283 242 | 340 774 | 57 532 | 16.9% | 643 447 |
| Boreholes | 917 | – | – | 8 196 | 14 847 | 6 651 | 44.8% | – |
| Reservoirs | 53 322 | 60 745 | 70 404 | 33 019 | 42 367 | 9 348 | 22.1% | 70 404 |
| Pump Stations | 83 256 | 51 907 | 46 500 | 48 435 | 46 325 | (2 110) | -4.6% | 46 500 |
| Water Treatment Works | 48 425 | 37 045 | 33 765 | 29 973 | 33 665 | 3 692 | 11.0% | 33 765 |
| Bulk Mains | 14 249 | 1 688 | 6 715 | 18 343 | 1 933 | (16 410) | -849.0% | 6 715 |
| Distribution | 296 470 | 552 615 | 486 063 | 145 275 | 201 637 | 56 362 | 28.0% | 486 063 |
| Sanitation Infrastructure | 763 416 | 710 489 | 773 120 | 444 444 | 476 961 | 32 517 | 6.8% | 773 120 |
| Pump Station | – | 12 548 | 16 138 | – | – | – | - | 16 138 |
| Reticulation | 593 109 | 513 085 | 571 870 | 333 710 | 349 140 | 15 430 | 4.4% | 571 870 |
| Waste Water Treatment Works | 161 055 | 175 444 | 174 479 | 103 989 | 121 237 | 17 248 | 14.2% | 174 479 |
| Outfall Sewers | 9 252 | 9 410 | 10 633 | 6 744 | 6 584 | (160) | -2.4% | 10 633 |
| Solid Waste Infrastructure | 5 166 | 21 918 | 14 135 | 3 246 | 3 803 | 557 | 14.6% | 14 135 |
| Landfill Sites | 5 166 | 19 688 | 12 441 | 3 246 | 3 803 | 557 | 14.6% | 12 441 |
| Waste Processing Facilities | – | 2 230 | 1 695 | – | – | – | - | 1 695 |
| Coastal Infrastructure | – | 4 549 | 9 407 | – | – | – | - | 9 407 |
| Promenades | – | 4 549 | 9 407 | – | – | – | - | 9 407 |
| Community Assets | 706 575 | 568 116 | 695 985 | 462 758 | 500 573 | 37 815 | 7.6% | 695 985 |
| Community Facilities | 92 158 | 462 311 | 595 769 | 49 122 | 72 384 | 23 262 | 32.1% | 595 769 |
| Halls | 41 588 | 11 197 | 11 497 | 18 168 | 27 228 | 9 059 | 33.3% | 11 497 |
| Centres | 1 050 | 3 614 | 4 949 | 619 | 407 | (212) | -52.2% | 4 949 |
| Clinics/Care Centres | 4 452 | 5 690 | 7 563 | 2 401 | 2 615 | 214 | 8.2% | 7 563 |
| Fire/Ambulance Stations | 3 466 | 12 376 | 8 170 | 978 | 304 | (673) | -221.2% | 8 170 |
| Testing Stations | – | 13 348 | 13 439 | – | – | – | - | 13 439 |
| Museums | – | 6 | 6 | – | – | – | - | 6 |
| Libraries | 2 993 | 877 | 875 | 1 838 | 2 253 | 415 | 18.4% | 875 |
| Cemeteries/Crematoria | 22 964 | 38 610 | 42 930 | 13 998 | 27 450 | 13 452 | 49.0% | 42 930 |
| Public Open Space | – | 343 867 | 472 588 | – | – | – | - | 472 588 |
| Nature Reserves | 4 009 | 3 925 | 4 974 | 3 451 | 4 330 | 879 | 20.3% | 4 974 |
| Public Ablution Facilities | 10 563 | 23 577 | 22 985 | 3 397 | 6 358 | 2 961 | 46.6% | 22 985 |
| Markets | 1 074 | 5 225 | 5 793 | 4 271 | 1 439 | (2 833) | -196.9% | 5 793 |
| Sport and Recreation Facilities | 614 416 | 105 804 | 100 215 | 413 636 | 428 189 | 14 553 | 3.4% | 100 215 |
| Indoor Facilities | 371 | 17 239 | 19 834 | 126 | 204 | 78 | 38.2% | 19 834 |
| Outdoor Facilities | 614 045 | 88 565 | 80 381 | 413 510 | 427 986 | 14 475 | 3.4% | 80 381 |
| Heritage assets | 40 | 367 | 369 | 150 | 9 | (140) | -1487.8% | 369 |
| Works of Art | 40 | – | – | 150 | 9 | (140) | -1487.8% | – |
| Other Heritage | – | 367 | 369 | – | – | – | - | 369 |

Table continues on next page.

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|------------------|---------------------|------------------|------------------|------------------|-----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| <u>Repairs and maintenance expenditure by Asset Class/Sub-class</u> | | | | | | | | |
| <u>Investment properties</u> | 1 269 | 208 | 174 | 227 | 1 365 | 1 139 | 83.4% | 174 |
| Revenue Generating | 1 197 | 197 | 163 | 227 | 1 353 | 1 127 | 83.3% | 163 |
| <i>Improved Property</i> | 1 197 | 197 | 163 | 227 | 1 353 | 1 127 | 83.3% | 163 |
| Non-revenue Generating | 72 | 11 | 11 | – | 12 | 12 | 100.0% | 11 |
| <i>Unimproved Property</i> | 72 | 11 | 11 | – | 12 | 12 | 100.0% | 11 |
| <u>Other assets</u> | 214 718 | 369 542 | 468 438 | 105 673 | 118 108 | 12 435 | 10.5% | 468 438 |
| Operational Buildings | 214 718 | 300 763 | 400 798 | 105 673 | 118 108 | 12 435 | 10.5% | 400 798 |
| <i>Municipal Offices</i> | 191 523 | 282 655 | 390 765 | 102 543 | 113 683 | 11 140 | 9.8% | 390 765 |
| <i>Workshops</i> | – | 13 244 | 5 274 | – | – | – | – | 5 274 |
| <i>Laboratories</i> | 3 485 | 4 537 | 4 536 | 2 540 | 3 622 | 1 082 | 29.9% | 4 536 |
| <i>Training Centres</i> | 585 | 327 | 223 | 217 | 619 | 403 | 65.0% | 223 |
| <i>Depots</i> | 19 125 | – | – | 374 | 184 | (190) | -103.1% | – |
| Housing | – | 68 779 | 67 639 | – | – | – | – | 67 639 |
| <i>Social Housing</i> | – | 68 779 | 67 639 | – | – | – | – | 67 639 |
| <u>Computer Equipment</u> | 365 154 | 364 045 | 444 876 | 220 994 | 239 282 | 18 288 | 7.6% | 444 876 |
| Computer Equipment | 365 154 | 364 045 | 444 876 | 220 994 | 239 282 | 18 288 | 7.6% | 444 876 |
| <u>Furniture and Office Equipment</u> | 919 298 | 243 100 | 290 657 | 724 788 | 654 632 | (70 156) | -10.7% | 290 657 |
| Furniture and Office Equipment | 919 298 | 243 100 | 290 657 | 724 788 | 654 632 | (70 156) | -10.7% | 290 657 |
| <u>Machinery and Equipment</u> | – | 358 876 | 353 492 | – | – | – | – | 353 492 |
| Machinery and Equipment | – | 358 876 | 353 492 | – | – | – | – | 353 492 |
| <u>Transport Assets</u> | 518 115 | 482 917 | 471 018 | 357 354 | 359 179 | 1 825 | 0.5% | 471 018 |
| Transport Assets | 518 115 | 482 917 | 471 018 | 357 354 | 359 179 | 1 825 | 0.5% | 471 018 |
| Total Repairs and Maintenance Expenditure | 5 613 689 | 5 665 543 | 6 144 892 | 3 755 476 | 3 898 718 | 143 241 | 3.7% | 6 144 892 |

Depreciation by asset class

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|------------------|---------------------|------------------|------------------|------------------|-----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | 1 605 163 | 1 888 308 | 1 691 084 | 1 284 437 | 1 268 313 | (16 125) | -1.27% | 1 691 084 |
| Roads Infrastructure | 504 630 | 506 074 | 515 702 | 387 304 | 386 777 | (528) | -0.14% | 515 702 |
| Roads | 469 971 | 474 492 | 481 910 | 361 727 | 361 433 | (294) | -0.08% | 481 910 |
| Road Structures | 13 135 | 13 435 | 13 669 | 10 252 | 10 252 | - | - | 13 669 |
| Road Furniture | 21 524 | 18 146 | 20 123 | 15 326 | 15 092 | (234) | -1.55% | 20 123 |
| Storm water Infrastructure | 76 623 | 75 980 | 79 440 | 59 579 | 59 580 | 1 | 0.00% | 79 440 |
| Drainage Collection | 76 623 | 75 980 | 79 440 | 59 579 | 59 580 | 1 | 0.00% | 79 440 |
| Electrical Infrastructure | 345 275 | 578 879 | 362 554 | 271 984 | 271 916 | (68) | -0.02% | 362 554 |
| Power Plants | 8 135 | 7 931 | 7 937 | 5 953 | 5 953 | - | - | 7 937 |
| HV Substations | 22 745 | 27 325 | 24 285 | 18 214 | 18 214 | - | - | 24 285 |
| MV Substations | 75 061 | 73 786 | 80 959 | 60 723 | 60 719 | (4) | -0.01% | 80 959 |
| MV Networks | 132 233 | 136 604 | 137 881 | 103 453 | 103 411 | (42) | -0.04% | 137 881 |
| LV Networks | 107 101 | 333 233 | 111 492 | 83 641 | 83 619 | (22) | -0.03% | 111 492 |
| Water Supply Infrastructure | 231 532 | 239 426 | 237 633 | 185 307 | 178 225 | (7 083) | -3.97% | 237 633 |
| Reservoirs | 30 372 | 30 506 | 33 416 | 25 117 | 25 062 | (55) | -0.22% | 33 416 |
| Pump Stations | 10 749 | 10 659 | 10 671 | 8 003 | 8 003 | - | - | 10 671 |
| Water Treatment Works | 15 166 | 14 549 | 18 608 | 13 957 | 13 956 | (1) | -0.01% | 18 608 |
| Bulk Mains | 3 022 | 3 838 | 3 022 | 2 267 | 2 267 | - | - | 3 022 |
| Distribution | 172 222 | 179 874 | 171 916 | 135 963 | 128 937 | (7 027) | -5.45% | 171 916 |
| Sanitation Infrastructure | 258 625 | 300 502 | 290 430 | 219 047 | 217 823 | (1 224) | -0.56% | 290 430 |
| Pump Station | 12 766 | 16 542 | 12 700 | 9 576 | 9 525 | (51) | -0.54% | 12 700 |
| Reticulation | 98 274 | 92 855 | 111 745 | 84 664 | 83 809 | (855) | -1.02% | 111 745 |
| Waste Water Treatment Works | 142 681 | 186 200 | 161 081 | 121 129 | 120 811 | (318) | -0.26% | 161 081 |
| Outfall Sewers | 4 904 | 4 904 | 4 904 | 3 678 | 3 678 | - | - | 4 904 |
| Solid Waste Infrastructure | 56 075 | 55 890 | 55 180 | 48 239 | 41 385 | (6 854) | -16.56% | 55 180 |
| Landfill Sites | 44 720 | 44 535 | 43 775 | 39 684 | 32 831 | (6 854) | -20.88% | 43 775 |
| Waste Processing Facilities | 11 355 | 11 355 | 11 406 | 8 554 | 8 554 | - | - | 11 406 |
| Coastal Infrastructure | 6 631 | 6 916 | 7 938 | 5 953 | 5 953 | - | - | 7 938 |
| Promenades | 6 631 | 6 916 | 7 938 | 5 953 | 5 953 | - | - | 7 938 |
| Information and Communication Infrastructure | 125 773 | 124 641 | 142 206 | 107 023 | 106 654 | (369) | -0.35% | 142 206 |
| Data Centres | 49 515 | 50 827 | 56 443 | 42 331 | 42 332 | 1 | 0.00% | 56 443 |
| Core Layers | 72 991 | 70 636 | 82 465 | 62 211 | 61 849 | (363) | -0.59% | 82 465 |
| Distribution Layers | 3 268 | 3 178 | 3 298 | 2 481 | 2 474 | (7) | -0.30% | 3 298 |
| Community Assets | 352 791 | 338 243 | 339 429 | 258 250 | 254 572 | (3 678) | -1.44% | 339 429 |
| Community Facilities | 131 886 | 136 147 | 137 480 | 101 724 | 103 110 | 1 386 | 1.34% | 137 480 |
| Halls | 4 716 | 4 771 | 4 715 | 3 536 | 3 536 | - | - | 4 715 |
| Centres | 4 699 | 4 886 | 4 702 | 3 526 | 3 526 | - | - | 4 702 |
| Clinics/Care Centres | 7 844 | 8 118 | 7 868 | 5 901 | 5 901 | - | - | 7 868 |
| Fire/Ambulance Stations | 2 696 | 2 698 | 2 696 | 2 022 | 2 022 | - | - | 2 696 |
| Testing Stations | 1 508 | 1 508 | 1 508 | 1 131 | 1 131 | - | - | 1 508 |
| Museums | 342 | 340 | 343 | 257 | 257 | - | - | 343 |
| Theatres | 112 | 112 | 112 | 84 | 84 | - | - | 112 |
| Libraries | 16 278 | 16 625 | 17 269 | 11 565 | 12 952 | 1 386 | 10.70% | 17 269 |
| Cemeteries/Crematoria | 4 829 | 4 845 | 4 829 | 3 621 | 3 621 | - | - | 4 829 |
| Public Open Space | 15 299 | 16 636 | 15 249 | 11 437 | 11 437 | - | - | 15 249 |
| Nature Reserves | 636 | 646 | 635 | 476 | 476 | - | - | 635 |
| Public Ablution Facilities | 3 186 | 3 184 | 3 218 | 2 414 | 2 414 | - | - | 3 218 |
| Markets | 3 129 | 3 134 | 4 241 | 3 181 | 3 181 | - | - | 4 241 |
| Taxi Ranks/Bus Terminals | 66 612 | 68 644 | 70 094 | 52 570 | 52 570 | - | - | 70 094 |
| Sport and Recreation Facilities | 220 905 | 202 095 | 201 949 | 156 526 | 151 462 | (5 064) | -3.34% | 201 949 |
| Indoor Facilities | 12 791 | 13 551 | 12 811 | 9 608 | 9 608 | - | - | 12 811 |
| Outdoor Facilities | 208 115 | 188 544 | 189 139 | 146 918 | 141 854 | (5 064) | -3.57% | 189 139 |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|---|------------------|---------------------|------------------|------------------|------------------|----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| <u>Depreciation by Asset Class/Sub-class</u> | | | | | | | | |
| <u>Investment properties</u> | 1 714 | 1 714 | 24 909 | 1 104 | 18 682 | 17 578 | 94.09% | 24 909 |
| Revenue Generating | 1 714 | 1 714 | 1 711 | 1 182 | 1 283 | 102 | 7.93% | 1 711 |
| Improved Property | 1 714 | 1 714 | 1 711 | 1 182 | 1 283 | 102 | 7.93% | 1 711 |
| Non-revenue Generating | – | – | 23 198 | (78) | 17 398 | 17 476 | 100.4% | 23 198 |
| Unimproved Property | – | – | 23 198 | (78) | 17 398 | 17 476 | 100.4% | 23 198 |
| <u>Other assets</u> | 335 720 | 383 147 | 412 359 | 311 129 | 309 269 | (1 859) | -0.60% | 412 359 |
| Operational Buildings | 283 458 | 271 251 | 299 382 | 226 396 | 224 537 | (1 859) | -0.83% | 299 382 |
| Municipal Offices | 242 960 | 230 450 | 257 886 | 195 266 | 193 414 | (1 852) | -0.96% | 257 886 |
| Workshops | 39 268 | 39 383 | 40 267 | 30 208 | 30 200 | (8) | -0.03% | 40 267 |
| Laboratories | 662 | 664 | 662 | 496 | 496 | - | - | 662 |
| Training Centres | 521 | 707 | 521 | 391 | 391 | - | - | 521 |
| Depots | 47 | 47 | 47 | 36 | 35 | (0) | 0.00% | 47 |
| Housing | 52 261 | 111 896 | 112 977 | 84 732 | 84 732 | - | - | 112 977 |
| Social Housing | 52 261 | 111 896 | 112 977 | 84 732 | 84 732 | - | - | 112 977 |
| <u>Biological or Cultivated Assets</u> | – | 128 | 167 | – | 126 | 126 | 100.00% | 167 |
| Biological or Cultivated Assets | – | 128 | 167 | – | 126 | 126 | 100.00% | 167 |
| <u>Intangible Assets</u> | 149 220 | 156 500 | 167 108 | 123 374 | 125 331 | 1 957 | 1.56% | 167 108 |
| Licences and Rights | 149 220 | 156 500 | 167 108 | 123 374 | 125 331 | 1 957 | 1.56% | 167 108 |
| Water Rights | – | 2 | – | – | – | – | – | – |
| Computer Software and Applications | 144 584 | 156 126 | 166 736 | 123 059 | 125 052 | 1 993 | 1.59% | 166 736 |
| Unspecified | 4 636 | 372 | 372 | 315 | 279 | (36) | -13.03% | 372 |
| <u>Computer Equipment</u> | 259 545 | 224 750 | 283 985 | 188 103 | 212 989 | 24 886 | 11.68% | 283 985 |
| Computer Equipment | 259 545 | 224 750 | 283 985 | 188 103 | 212 989 | 24 886 | 11.68% | 283 985 |
| <u>Furniture and Office Equipment</u> | 69 366 | 72 681 | 82 082 | 59 391 | 61 562 | 2 170 | 3.53% | 82 082 |
| Furniture and Office Equipment | 69 366 | 72 681 | 82 082 | 59 391 | 61 562 | 2 170 | 3.53% | 82 082 |
| <u>Machinery and Equipment</u> | 175 070 | 185 178 | 220 344 | 148 369 | 165 258 | 16 888 | 10.22% | 220 344 |
| Machinery and Equipment | 175 070 | 185 178 | 220 344 | 148 369 | 165 258 | 16 888 | 10.22% | 220 344 |
| <u>Transport Assets</u> | 523 266 | 533 823 | 583 269 | 426 564 | 437 452 | 10 888 | 2.49% | 583 269 |
| Transport Assets | 523 266 | 533 823 | 583 269 | 426 564 | 437 452 | 10 888 | 2.49% | 583 269 |
| <u>Land</u> | 23 896 | 23 198 | – | – | – | – | - | – |
| Land | 23 896 | 23 198 | – | – | – | – | - | – |
| <u>Living resources</u> | 36 | – | – | – | – | – | - | – |
| Mature | 36 | – | – | – | – | – | - | – |
| Policing and Protection | 36 | – | – | – | – | – | - | – |
| Total Depreciation | 3 495 788 | 3 807 669 | 3 804 737 | 2 800 722 | 2 853 553 | 52 830 | 1.85% | 3 804 737 |

MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR)

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

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

The MCCR further requires municipalities and municipal entities to either develop or review their cost containment policies. The City's Cost Containment policy was approved by Council at the meeting held on 7 December 2023. The cost containment policies of the City's entities have been approved by their respective board of directors.

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

City of Cape Town

| Cost Containment In-Year Report | | | | |
|---|------------------------------|---------|---------|--|
| Category | 2024/25 Current Budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | R Thousand | | | |
| Use of consultants | 1 200 720 | 626 233 | 569 012 | <p>This category includes contracted services i.e. professional- and advisory services, and contractors.</p> <p>Consultants are used for various repairs and maintenance programs, outsourced administrative support and medical staff, and for professional- and advisory services.</p> <p>Requests for the use of consultants must be supported by the relevant executive director/senior manager.</p> <p>The YTD expenditure relates to confidential forensic investigations, payment of legal fees, consultancy services for the following projects: Workforce Development Programme, Investment Positioning, Supplier Development Programme, Enterprise Development Programme, Planning and conceptual designs, professional services for resurfacing of roads and for scoping and feasibility studies.</p> |
| Vehicle used for political office-bearers | - | - | - | No provision against this category in the current financial year. |
| Travel and Subsistence | 40 898 | 26 170 | 20 421 | <p>The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>The YTD expenditure relates largely to claims submitted by staff, who do not receive an allowance for essential users or participate in a structured travel allowance, using their own vehicles for business purposes. Furthermore, a visit to SAP head quarters in Germany, and a study tour to some European cities took place. Additionally, staff visas and Uber transportation costs were paid for staff attending the Smart City Expo World Congress in Spain, as well as the Security Expo and conference in Johannesburg.</p> |
| Domestic Accommodation | 2 425 | 1 109 | 721 | <p>The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>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.</p> <p>The YTD expenditure relates to travel costs for MayCo members to carry out official duties; the City Manager and his security detail; the Director: Legal Services who attended the African Legal Awards held in Johannesburg; meetings with the National Department of Transport; and other transport-related conferences. Additionally, accommodation costs for Metro Police training facilitators providing various training interventions to neighbouring municipalities, and costs for VIP Protection staff accompanying councillors to neighbouring municipalities for conferences and meetings needed to be paid.</p> |

Table continues on next page.

| Cost Containment In-Year Report | | | | |
|-----------------------------------|------------------------------|------------|---------|---|
| Category | 2024/25 Current Budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | | R Thousand | | |
| Sponsorships, Events and Catering | 317 275 | 236 586 | 194 096 | <p>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.</p> <p>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.</p> <p>Catering: The City's Catering & Beverage Provision Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>The YTD expenditure relates largely to payments for annual- and ad hoc allocations to support specific programs/events aligned to the City's IDP and strategic objectives such as the Cape Town Stadium, Cape BPO, Greencape, Greater Tygerberg Partnership, Cape Innovation and Technology Initiative, and Tourism Development Management.</p> |
| Communication | 93 874 | 47 410 | 42 617 | <p>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:</p> <p>a) Reducing the number and scale of communication campaigns;</p> <p>b) Reducing the size and range of print- and radio advertising;</p> <p>c) Shifting advertising to the digital space from the traditional print and radio; and</p> <p>d) Increasing the use of social media as a communication tool using insourced resources.</p> <p>The YTD expenditure incurred relates to newspaper and media advertising for the Fire Safety campaign, promotional items for films and event permits, and the Winter Readiness programme. Additionally, expenditure was incurred in respect of procuring various corporate merchandise. Expenditure was also incurred for the use of Tender 191S/2021/22: (Provision of Services: Full Spectrum communication Services Provider). Additionally, funds were spent on gifts and promotional items for Public Awareness as well as the Mayor's Job Creation Projects.</p> |

Table continues on next page.

| Cost Containment In-Year Report | | | | |
|---|------------------------------|------------|---------|--|
| Category | 2024/25 Current Budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | | R Thousand | | |
| Other related expenditure items - Conferences & Seminars | 3 774 | 1 779 | 800 | <p>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.</p> <p>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.</p> |
| Other related expenditure items - Overtime | 1 060 494 | 676 573 | 645 288 | <p>The City's Overtime Policy sets out the applicable cost containment measures, which include:</p> <p>a) Guidelines for administration of overtime work on Sundays and public holidays;</p> <p>b) Application and approval process management;</p> <p>c) Approval of overtime work and payment by officials with delegated authority; and</p> <p>d) Monitoring and reviewing provisions and justification of overtime expenditure by relevant directors.</p> <p>Directorates have implemented strict measures to manage overtime and closely monitor the amount of overtime operational staff may claim each month.</p> <p>The YTD expenditure is largely as a result of emergency overtime worked as follows:</p> <p>1. To ensure the quality and continuity of electrical supply to customers within the City supply area, which at times requires the allocation of resources on a continuous basis including after-hours, public holidays and weekends in order to meet the obligations of the City as a utility provider. These after-hour services have been exacerbated by load theft and vandalism, which has significantly increased as a result of the general state of the economy and unemployment.</p> <p>2. For staff who are required to attend to emergencies on the reticulation water and sewer network as well as failures at pump stations.</p> <p>3. To ensure that the Cape Town and Bellville CBDs are cleaned after-hours as there is less traffic flow during these hours.</p> <p>4. To ensure all waste is removed in order to meet the City's Service Delivery Standards as well as overtime work related to unforeseen cleansing-related activities after-hours and over weekends such as: mechanical street cleaning; clearing of fire debris; clearing of roadways obstructed by sand; and illegal dumping to name a few.</p> <p>5. Disposal facilities having to remain open to accommodate refuse removal vehicles for after-hours waste disposal.</p> <p>6. Workshops having to repair refuse removal vehicles that have broken down after-hours.</p> <p>7. Overtime worked by The Anti-land Invasion-, Metals Theft, and other teams that could not be covered by members in shift leading to operations being conducted after-hours. The increase in escort requirements from other directorates, which include VIP protection for councillors and management further contributed to the expenditure. Overtime worked on events including high profile events i.e. the Springboks vs All Blacks rugby game at DHL Stadium.</p> |

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q3 (March 2025)

| Cost Containment In-Year Report | | | | |
|--|------------------------------|-----------|-----------|--|
| Category | 2024/25 Current Budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | R Thousand | | | |
| Other related expenditure items - Office furniture | 29 364 | 24 777 | 20 051 | The City's Corporate Office Furniture & Associated Equipment Policy seeks to exercise frugality by managing the utilisation of existing redundant office furniture before new office furniture may be procured. The policy stipulates that the relevant delegated official must scrutinise the City's 'used furniture inventory' depository before any new furniture is procured, and must sign a declaration form confirming that this process has been followed. |
| Total | 2 748 824 | 1 640 636 | 1 493 006 | |

Cape Town International Convention Centre

| Cost Containment In-Year Report | | | | |
|---------------------------------|------------------------------|---------|--------|--|
| Measures | 2024/25 Current budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | R Thousand | | | |
| Use of consultants | 5 021 | 3 568 | 3 104 | 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. |
| Travel and Subsistence | 4 624 | 3 162 | 2 565 | 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 attendance at industry events and conferences are critical. Additional sales calls were added during the period to markets applicable to the CTICC. |
| Domestic Accommodation | 450 | 381 | 289 | 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 markets applicable to the CTICC. |

Table continues on next page.

| Cost Containment In-Year Report | | | | |
|---|------------------------------|---------|--------|--|
| Measures | 2024/25 Current budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | R Thousand | | | |
| Sponsorships, Events and Catering | 1 049 | 676 | 409 | The entity's business model is based on good client relations and regular interaction with clients and conference organisations to showcase the CTICC through various Client and Stakeholder Relationship Management (CRM) events. |
| Communication | 1 444 | 1 000 | 828 | The company utilises NT's transversal contract. |
| Other related expenditure items - Conferences & Seminars | - | - | - | No budget or expenditure for the reporting period. |
| Other related expenditure items - Overtime | 2 141 | 1 610 | 1 752 | This category includes overtime, night shift allowances and public holiday pay. Events hosted over weekends and after-hours requiring staff to work overtime, on public holidays and over weekends, contributed to the spend against this category. |
| Other related expenditure items - Office furniture | - | - | - | No budget or expenditure for the reporting period. |
| Total | 14 729 | 10 397 | 8 948 | |

Cape Town Stadium

| Cost Containment In-Year Report | | | | |
|---------------------------------|------------------------------|---------|--------|---|
| Measures | 2024/25 Current Budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | R Thousand | | | |
| Use of consultants | 1 838 | 1 073 | 364 | <p>Expenditure in this category facilitates the entity's objectives, inter alia, to commercialise in terms of the Service Delivery Agreement (SDA).</p> <p>Expenditure incurred relates to the following consultants:</p> <p>Octagon Africa (Pty) Ltd: The primary marketing focus was a strategic radio campaign promoting the Springbok vs All Blacks Test Match. This initiative was specifically designed to drive awareness and generate sales for business lounge memberships. The radio campaign successfully complemented the entity's overall marketing strategy, effectively raising interest in premium matchday experiences and contributed to increased business lounge membership inquiries and conversions.</p> <p>Octagon Africa (Pty) Ltd assisted with the business lounge artwork for the 2024/2025 rugby season, creating compelling content aimed at attracting both existing members and new visitors from the general public.</p> <p>NTT Data assited with the changes required to the stadium's website, including a past events section, which has been completed and rolled out.</p> |

Table continues on next page.

| Cost Containment In-Year Report | | | | |
|---------------------------------|------------------------------|---------|--------|--|
| Measures | 2024/25 Current Budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | R Thousand | | | |
| Travel and Subsistence | 825 | 396 | 123 | <p>The COO attended the Spingboks match on 6 July 2024 at the Loftus Stadium to meet the Loftus Stadium Management. The primary purpose was to understand the various roles and responsibilities of hosting a test match, e.g. SARU, Stadium, Asset management etc...</p> <p>The public relations and social media officer attended the Meet Stellenbosch 2024 Conference in July 2024. The primary purpose of the conference was to gain insights into the various factors and forces that are shaping the world of business events in the various domains i.e. technology and innovation, knowledge economy, regenerative and more.</p> <p>The COO attended the Castle Lager Championship match between the Springboks and the All Blacks at the Emirates Airline Park in Johannesburg on 31 August 2024. The primary purpose was to understand the various roles and responsibilities of hosting a test match, e.g. SARU, Stadium, Asset management etc.</p> <p>The COO attended the Freestyle Kings event at the Loftus Stadium in Pretoria on 3 November 2024. This was the first time they hosted such an event, which also took place at the DHL Stadium on 9 November 2024. The primary purpose was to exchange information regarding the first time hosting such an event, to view the buildup and breakdown of the event and gain insight on the processes as they have the same type of grass as DHL Stadium. The visit was also to gain insight into the technical side of the programme and the landing of the bikes on specific areas of the pitch in order to implement any learnings to limit risks and possible damages to the pitch.</p> <p>The CEO travelled to Australia and New Zealand in January 2025 to visit other stadia to observe and understand their operations and gain insights to new trends in the stadium industry.</p> |

Table continues on next page.

| Cost Containment In-Year Report | | | | |
|--|------------------------------|---------|--------|--|
| Measures | 2024/25 Current Budget | Q3 2025 | | Comment |
| | | Budget | Actual | |
| | R Thousand | | | |
| Domestic Accommodation | 84 | 66 | 26 | <p>The COO attended the Spingboks match at the Loftus Stadium on 6 July 2024 to meet the Loftus Stadium Management. The primary purpose was to understand the various roles and responsibilities of hosting a test match, e.g. SARU, Stadium, Asset management etc.</p> <p>The COO attended the Castle Lager Championship match between Springboks and the All Blacks at the Emirates Airline Park in Johannesburg on 31 August 2024. The primary purpose was to understand the various roles and responsibilities of hosting a test match, e.g. SARU, Stadium, Asset management etc.</p> <p>The COO attended the Freestyle Kings event at the Loftus Stadium in Pretoria on 3 November 2024. This was the first time they hosted such an event, which also took place at the DHL Stadium on 9 November 2024. The primary purpose was to exchange information regarding the first time hosting such an event, to view the buildup and breakdown of the event and gain insight on the processes as they have the same type of grass as DHL Stadium. The visit was also to gain insight into the technical side of the programme and the landing of the bikes on specific areas of the pitch in order to implement any learnings to limit risks and possible damages to the pitch.</p> <p>Three members of the marketing team attended the Meetings Africa event in Johannesburg in quarter 3.</p> |
| Sponsorships, Events and Catering | 283 | 215 | 194 | Catering was provided in the CEO's suite as the CEO extended an invitation to various stakeholders for networking purposes, as well as potential event organisers for the hosting of future events. |
| Communication | 321 | 161 | - | No expenditure incurred for the quarter under review. |
| Other related expenditure items - Overtime | 2 171 | 1 628 | 888 | Staff are required to work overtime at certain events, which at times take place after-hours and over weekends. Quarter 3 events included rugby, Calabash concerts, and the Cape Town Cycle Tour Expo. |
| Total | 5 522 | 3 540 | 1 595 | |

QUALITY CERTIFICATE

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

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

for **quarter 3 of 2025** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

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

Municipal Manager of City of Cape Town (CPT)

Signature



Digitally signed by Lungelo
Mbandazayo
Date: 2025.04.14 16:02:24
+02'00'





Date

























CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B












2024/25 Q3 Corporate Performance Report

| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|--|--|--------|---|---|--------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| Priority: Economic Growth | | | | | | | | |
| 1. Increased Jobs and Investment in the Cape Town economy | 1.A Average number of days taken to process building plan applications of less than 500 square meters (HS2.22) | New | New | New | 25.00 | 24.95 |  | Spatial Planning and Environment R McGaffin |
| | | Reason for Variance: This is a new indicator which was not reported during 2023/2024. Remedial Action: This is a new indicator which was not reported during 2023/2024. | | | Reason for Variance: Continuous monitoring by management to maintain the momentum in processing the building plans. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| | 1.B Average number of days taken to process building applications of 500 square meters or more (LED3.13) | New | New | New | 35.00 | 35.19 |  | Spatial Planning and Environment R McGaffin |
| | | Reason for Variance: not applicable. Remedial Action: not applicable. | | | Reason for Variance: Marginal difference - variance is considered immaterial. Remedial Action: Ongoing monitoring to ensure continuous improvements. | | | |
| 1. Increased Jobs and Investment in the Cape Town economy | 1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (LED3.21) | 93% | 99.86% |  | 93% | 99.93% |  | Finance K Jacoby |
| | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Optimising resources and addressing queries efficiently and effectively has been a priority. Meetings with the Registrar of Deeds office and the Legal Practice Council have contributed significantly to this effort. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| | 1.D Council approved trading plans developed or revised for informal trading (number) | 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. | | | |








| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|--|--|--------|---|---|--------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| 1. Increased Jobs and Investment in the Cape Town economy | 1.E Average time taken to finalise informal trading permits (LED3.12) | 40 | 33.06 |  | 30 | 30.95 |  | Economic Growth R Gelderbloem |
| | | Reason for Variance: Efficiency in issuing of permits. Remedial Action: Maintain the momentum. | | | Reason for Variance: The approval process was delayed due to incomplete documentation in some applications, as well as the repeated submissions by individual traders, further complicated by a few outlier cases. Remedial Action: Before inviting traders to interview screening sessions, District Area Coordinators (DACs) will conduct a thorough review of all applications. Applicants will be instructed to bring the required documentation on their scheduled interview date. | | | |
| | 1.F Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes) (LED1.21)* | 15 000 | 35 188 |  | 19 500 | 29 141 |  | Urban Waste Management P Mayisela |
| | | Reason for Variance: Line Departments implemented projects with higher number of EPWP workers than expected. A typo error during the 2023/24 Mid-year amendments process also resulted in the correct Q3 target of 27 500 being captured as 15 000. Remedial Action: Maintain the momentum. | | | Reason for Variance: Well above target. Achievement was possible due to the implementation of projects with higher number of EPWP workers than expected. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| Priority: Basic Services | | | | | | | | |
| 2. Improved access to quality and reliable basic services | 2.A Taps provided in informal settlements (number) (NKPI) | 450 | 705 |  | 450 | 194 |  | Water and Sanitation L. Manus |
| | | Reason for Variance: The scope of service of the Capital implementation projects and bulk installation in various informal settlement was exceeded. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: The ongoing extortion faced by contractors has caused significant delays in the implementation and completion of projects across various areas. Consequently, the installation of water taps in informal settlements has been severely affected. Additionally, the recruitment of local labour has been delayed, as the list of applicants received from the Randomisation Office includes individuals who do not reside in the informal settlements. Remedial Action: Project managers are actively collaborating with key stakeholders - including law enforcement, ward councillors, subcouncil managers, community leaders, and contractors - to establish a safe and effective way forward for resuming work in the affected areas. To help minimise further delays, the recruitment of local labour will be prioritised. In the meantime, work in areas not impacted will continue as scheduled, ensuring steady progress and ongoing improvements. | | | |














| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|--|---|---------------------------------------|---|--|--------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| 2. Improved access to quality and reliable basic services | 2.B Toilets provided in informal settlements (number)(NKPI) | 2 500 | 4 206 |  | 3 200 | 4 456 |  | Water and Sanitation L. Manus |
| | | Reason for Variance: The scope of service of the Capital implementation projects and bulk installation in various informal settlement was exceeded. | | | Reason for Variance: Well above target. The over-performance is attributed to additional requests from newly formed areas, as well as the condemnation and replacement of PFTs that have reached the end of their lifespan. | | | |
| | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| | 2.C Percentage of recognised informal settlements receiving basic waste removal services (ENV3.11) | 99% | 99.84% |  | 99% | 100% |  | Urban Waste Management P Mayisela |
| Reason for Variance: Above target. | | | Reason for Variance: Above target. | | | | | |
| | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| 2. Improved access to quality and reliable basic services | 2.D Subsidised electricity connections installed (Number) (NKPI) | 1 125 | 922 |  | 500 | 290 |  | Energy K Nassiep |
| | | Reason for Variance: The delay in the appointment of EPWP labourers to perform the work resulted in the late start of two projects and delayed the start of four smaller infill projects. This had a ripple effect on the overall electrification programme. | | | Reason for Variance: Tender 082Q expired on 03 September 2024. As a replacement tender was not in place at the time, a deviation process was approved for DP8409S/2023/24 in January 2025. | | | |
| | | Remedial Action: It is anticipated that approximately 590 electricity meters will be captured during the last quarter of the 2023/24 financial year, which will ensure the achievement of the year-end target of 1 500. | | | Remedial Action: Contractors are on site for the majority of electrification projects. The annual target is expected to be met, provided there are no disruptions from the community or other unforeseen events. | | | |










| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|--|--|--|--|---|--------|-------------|--|
| Well <div>Above</div> <div></div> <div>Above</div> <div></div> <div>On target</div> <div></div> <div>Below</div> <div></div> <div>Well below</div> <div></div> <div>AT - Annual Target</div> | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| 3. End load shedding in Cape Town over time | 3.A Installed capacity of approved embedded generators on the municipal distribution network (EE4.12) | 7.5 | 17.761 | <div></div> | 149.5 | 187.60 | <div></div> | Energy K Nassiep |
| | | Reason for Variance: Indicator is driven by customer demand for installation of SSEG. | | | Reason for Variance: Well above target. A higher-than-expected response, combined with the expedited processing speed of the online application system, has led to a substantial overachievement. | | | |
| | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | | |
| | 3. B Load-shedding level variance (%) | 40% | 15.00% | <div></div> | 16% | 18.90% | <div></div> | Energy K Nassiep |
| Reason for Variance: Exceptional high load-shedding incidents. | | | Reason for Variance: Well above target. Exceptional low load-shedding incidents. | | | | | |
| Remedial Action: Life extension of Steenbras plus procurement of battery energy system storage underway. | | | 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) | 35 000 | 38 762 | <div></div> | 75 000 | 89 455 | <div></div> | Water and Sanitation L. Manus |
| | | Reason for Variance: Above target. | | | Reason for Variance: Well above target. Several construction-phase projects were carried over from the 2023/24 financial year. The seamless continuation of these projects, coupled with contractor and project management performance surpassing expectations, played a pivotal role in the Department's exceptional achievements. | | | |
| | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |










| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|---|--|--------|---|--|--------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| 4. Well-managed and modernised infrastructure to support economic growth | 4.B Compliance with drinking water quality standards (%) | 99% | 99.29% |  | 99% | 99.61% |  | 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 (MLD) | 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 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. | | | |
| | 4.D Valid applications for residential water services closed within the response standard (%) (NKPI) | 80% | 87.04% |  | 80% | 65.20% |  | 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: The variance is due to USDG funding. Initially, funds were split equally between the four contractors. However, an increase in connections in Region 2 required a reallocation of funds to keep work going. Contractors had to speed up to handle both their original scope and the extra work, which delayed overall progress and impacted our quarterly target. Remedial Action: The Department remains committed to achieving this target by strengthening the monitoring of scheduled work assigned to contractors. We will also emphasize the importance of responding promptly to any changes in work allocations. | | | |
| | 4.E Valid applications for residential sewerage services closed within the response standard (%) (NKPI) | 80% | 87.04% |  | 80% | 65.20% |  | 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: The variance is due to USDG funding. Initially, funds were split equally between the four contractors. However, an increase in connections in Region 2 required a reallocation of funds to keep work going. Contractors had to speed up to handle both their original scope and the extra work, which delayed overall progress and impacted our quarterly target. Remedial Action: The Department remains committed to achieving this target by strengthening the monitoring of scheduled work assigned to contractors. We will also emphasize the importance of responding promptly to any changes in work allocations. | | | |










2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN







| Well Above  | | Above  | | On target  | | Below  | | Well below  | | AT - Annual Target | |
|--|---|--|--------|---|---|---|---|--|--|--------------------|--|
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director | | | |
| | | Target | Actual | Status | Target | Actual | Status | | | | |
| 4. Well-managed and modernised infrastructure to support economic growth | 4.F Service requests for non-collection of refuse resolved within 3 days (%) (NKPI) | 90% | 57.17% |  | 96% | 81.10% |  | Urban Waste Management P Mayisela | | | |
| | | Reason for Variance: <ul style="list-style-type: none">• Management capacity challenges;• Vehicle availability not at optimum level;• Unplanned absenteeism by a number of staff during the festive season (January 2024) and public holidays which have a ripple effect on the cumulative reporting of this indicator;• Withdrawal of Safety and Security services in extortion-areas (Browns Farm/Phillip East/Lower Crossroads) resulted in service suspension and therefore non-removals, which could not be serviced until Safety and Security services were available;• Gang violence in areas like Hanover Park / Annenberg / Lavender Hill / Cafda / Steenberg / Retreat / Clarke Estate, resulted in withdrawal of services from the areas and causing delays and backlogs;• Protests in certain areas (Du Noon / Khayelitsha) resulted in road closures and service delivery being negatively impacted; and• Road closures due to bad weather. Remedial Action: <ul style="list-style-type: none">• Interventions are underway to address the management capacity challenges e.g. secondments, acting and filling of vacancies as well as other critical vacant operational positions;• Absent staff are being subjected to corrective action;• Private Security services have been employed to ensure the safety of collection staff in the areas where extortion is prevalent; and• Protests and gang-related violence are beyond our control. Await advice from SAPS and enforcement agencies to return as soon as the area is secure. | | | Reason for Variance: <p>There are several interdependencies within the service request value chain, involving various stakeholders and departments. These stakeholders play a critical role in ensuring the timely and efficient resolution of service requests.</p> <p>Although the operational teams are able to attend to non-collection issues within three working days, delays in manual backend processing prevent the overall achievement of the targeted three-day turnaround time. This challenge was also identified in the Internal Audit Report on the matter, which recommended a review of the performance indicator to ensure alignment with SMART principles.</p> <p>An additional emerging concern is the misuse of the C3 notification system. Some residents who fail to place their bins outside as required are submitting service requests for non-collection. It is important to emphasise that bins must be placed on the kerbside - not inside the yard - for collection.</p> Remedial Action: <p>The Directorate is currently developing a plan to streamline the administrative process, while continuing its communication and awareness campaign on the correct placement of bins.</p> <p>Internal communication efforts have focused on reinforcing the importance of timely closure of service requests. In parallel, external communication has been directed at residents, reminding them to place bins on the kerbside rather than inside their yards. In cases of delayed collection beats, residents are also notified and advised to leave their bins outside for collection.</p> <p>These interventions have yielded positive results. There was a 4.51% improvement in the service request closure rate - from 76% in Q2 to 81% in Q3. Overall, the Directorate's performance has significantly improved, rising from a baseline of 37.59% in FY22/23 to 81.10% in FY24/25.</p> | | | | | | |

| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|--|---|--------|---|--|--------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| 4. Well-managed and modernised infrastructure to support economic growth | 4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13) | 95% | 73.80% |  | 95% | 70.81% |  | Energy K Nassiep |
| | | Reason for Variance: The high number of applications being received makes achieving the provision of supply within the required timeframe difficult with current resources. | | | Reason for Variance: The new online process for standard connections went live too late to influence this quarter's outcomes, and uptake has remained low to date. | | | |
| | | 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. | | | Remedial Action: The online application process for all SSEG and standard connections is now live. The standard connections process went live on 5 March 2025. It is anticipated that uptake will increase over time, thereby reducing turnaround times for these connections. | | | |
| Priority: Safety | | | | | | | | |
| 5. Effective law enforcement to make communities safer | 5.A Drone flights used for safety and security activities (number) | 1 537 | 2 028 |  | 2 010 | 2 527 |  | Safety and Security V Botto |
| | | Reason for Variance: The result is a cumulative figure and therefore also includes the Increases in the number of events and activities across the City as part of the festive period, which resulted in an increase in the number of flights conducted. | | | Reason for Variance: Well above target. Increased need for drone services resulted in the target being exceeded. | | | |
| | 5.B Roadblocks focussed on drinking and driving offences (number) | 507 | 712 |  | 507 | 642 |  | Safety and Security V Botto |
| | | Reason for Variance: Additional roadblocks were conducted which were not necessarily planned for at the beginning of the year. | | | Reason for Variance: Well above target. Traffic Services is often required to deploy members to additional tasks due to operational requirements which happen as and when the crime situation changes. This then leads to the target being exceeded. | | | |
| 5. Effective law enforcement to make communities safer | 5.C Closed-Circuit Television (CCTV) detected incidents relayed to responders (number) | 7 500 | 29 060 |  | 35 000 | 46 765 |  | Safety and Security V Botto |
| | | Reason for Variance: More incidents detected by the CCTV Centres, which increased the number of incidents the staff was able to respond to. | | | Reason for Variance: Well above target. The Master Service Requests (MSRs) created by the CCTV Centres for detected incidents are essential in driving responses from both uniformed and non-uniformed staff. Their prompt handling of these requests significantly contributes to achieving the target. Additionally, the representation and supervision within the CCTV Centres are crucial for generating MSRs, enabling the Radio Dispatching Centres to identify and deploy the closest available resources to respond to camera incidents. The availability of response units is also a key factor in meeting this target. | | | |
| | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| | | | | | | | | |







| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | | | | |
|--|--|---|--------|---|--|---|---|--|--|--------------------|--|
| Well Above  | | Above  | | On target  | | Below  | | Well below  | | AT - Annual Target | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director | | | |
| | | Target | Actual | Status | Target | Actual | Status | | | | |
| 6. Strengthen partnerships for safer communities | 6.A New auxiliary law enforcement officers recruited and trained (number) | 75 | 141 |  | 60 | 7 |  | Safety and Security V Botto | | | |
| | | Reason for Variance: Peace officers trained during the previous financial year only received there certificates in February 2024, this backlog resulted in the over-achievement for the quarter. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Recruitment Process Challenges: 1. Stringent Selection Criteria To maintain high standards, rigorous selection criteria and comprehensive background checks were implemented. Out of over 3,000 applications, only 84 uniformed candidates met the enhanced requirements. These individuals are currently undergoing training, scheduled for completion in Q4. 2. Implementation of a New Online System The introduction of a new online application system brought unexpected challenges in the screening and processing of candidates, impacting overall efficiency. 3. Mandatory Pre-Engagement Training All candidates are required to complete Peace Officer training prior to receiving a volunteer contract. This prerequisite has extended the overall recruitment timeline. 4. Progress toward Recruitment Targets Seven uniform appointments were finalised in Q1 and Q2 (carried over from the previous year). Alongside the 84 uniformed candidates currently in training and 45 non-uniform applicants, the remaining recruitment targets are on track to be met by Q4. Remedial Action: Target Adjustment Law Enforcement has requested that the 2025/26 recruitment target of 150 be revised to reflect Q4 appointments only. Q1 and Q2 will be dedicated to candidate selection, while Q3 and Q4 will focus on training and final appointments. Non-Uniform Recruitment The recruitment of 45 non-uniform volunteers is in its final stages. This will enable the organization to exceed the current annual target of 120 Auxiliary members. Improved Recruitment Process Insights gained from previous intakes are now being leveraged to refine and streamline the recruitment process. These improvements aim to minimize delays, enhance efficiency, and support the timely achievement of recruitment targets—without compromising quality or compliance. | | | | | | |
| 6. Strengthen partnerships for safer communities | 6.B Client satisfaction survey for neighbourhood watch support programme (%) | 75% | 100% |  | 96% | 100% |  | Safety and Security V Botto | | | |
| | | Reason for Variance: The actual achieved is attributed to the higher than expected client satisfaction achieved based on the surveys conducted as part of the Neighbourhood Watch Support Programme. Remedial Action: The directorate will consider adjusting the target during the next available target amendment process. | | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | | | | |












| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | | | | |
|--|--|--|--------|---|--|---|---|--|--|--------------------|--|
| Well Above  | | Above  | | On target  | | Below  | | Well below  | | AT - Annual Target | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 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 | A/T | A/T | AT | Human Settlements N Gqiba | | | |
| | | 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. | | | | | | |
| | 7.B Human Settlement top structures (houses) provided (number) | 740 | 1 495 |  | 1 400 | 1 720 |  | Human Settlements N Gqiba | | | |
| | | Reason for Variance: Contractors are ahead of their planned programmes on the following projects: • Greenville Phase 4 • Sir Lowry's Pass • Goodwood Station Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Well above target. The Goodwood Station Social Housing Project was completed earlier than the anticipated and various housing projects are ahead of the construction programme. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | | | | |
| | 7.C Formal housing serviced sites provided (number) | 1 700 | 502 |  | 850 | 569 |  | Human Settlements N Gqiba | | | |
| | | Reason for Variance: The contractor for the Macassar Project is behind on the original programme due to poor performance by subcontractors and inaccessibility to the site because of severe and extensive rainfall (water level). The final completion date has now been extended to 30 June 2024. Remedial Action: The contractor was requested to submit a revised programme indicating the additional resources, which will ensure the completion of all sites before the end of current financial year (June 2024). | | | Reason for Variance: The contractor appointed for the Macassar project failed to complete the 1,200 sites in Phase 3 of the development before the contract's expiration due to poor performance. A thorough assessment of the existing work must be carried out before a new contractor can be appointed to complete the outstanding tasks. Remedial Action: A technical assessment of the existing work will be undertaken to determine the scope of outstanding tasks. Based on the outcome, a new contractor will be appointed through the prescribed supply chain management processes to complete the remaining sites in Phase 3. Unfortunately, the target for this financial year will not be achieved due to the delays. | | | | | | |




| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | | | | |
|--|--|--|--------|---|--|---|---|--|--|--------------------|--|
| Well Above  | | Above  | | On target  | | Below  | | Well below  | | AT - Annual Target | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 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 | A/T | A/T | 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 2024/2025. Remedial Action: No further action required. | | | | | | |
| | 7.E Number of title deeds registered to beneficiaries (HS1.22) | 1 550 | 3 322 |  | 2 100 | 1 768 |  | Human Settlements N Gqiba | | | |
| | | Reason for Variance: The Homeownership Transfers Programme performed above the anticipated target for Quarter 3 due to more title deeds being registered to beneficiaries. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Previously, Section 137 certificates were not required for historical projects when requesting rates clearance to facilitate property transfers. However, since the beginning of the 2024/25 financial year, this has become a new requirement, which has affected the delivery of historical transfers and contributed to delays in the transfer process. Remedial Action: Engaging the Engineering Services Departments to establish the minimum requirements for confirming service installations in order to obtain Section 137 clearance. | | | | | | |
| 8. Safer, better quality homes in informal settlements and backyards over time | 8.A Informal settlement sites serviced (number) | 300 | 589 |  | 990 | 221 |  | Human Settlements N Gqiba | | | |
| | | Reason for Variance: The bulk of infrastructure related to the projects were completed sooner than anticipated, which enabled the sites to be handed over in Quarter 3 instead of Quarter 4 as planned. Remedial Action: Work will be accelerated on both consulting and construction to meet the target. | | | Reason for Variance: There are delays in the procurement process for major projects due to ongoing community-related challenges Remedial Action: Work will be accelerated. | | | | | | |

| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|--|---|--------|---|---|--------|--------|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 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 | A/T | A/T | 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 2024/2025. Remedial Action: No further action required. | | | |
| | 9.B Biodiversity priority areas remaining (hectares) | 81 000 | 81 419 |  | A/T | A/T | AT | Spatial Planning and Environment R McGaffin |
| | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: This indicator has an Annual Target which is due at the end of quarter 4 of 2024/2025. 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 | A/T | A/T | 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 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. | | | |

| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|--|---|--------|-------------|---|--------|-------------|--|
| Well <div>Above</div> <div></div> <div>Above</div> <div></div> <div>On target</div> <div></div> <div>Below</div> <div></div> <div>Well below</div> <div></div> <div>AT - Annual Target</div> | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 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) | | | <div></div> | 6.20% | 6.27% | <div></div> | Spatial Planning and Environment R McGaffin |
| | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| | 10.B Days in a year that Vleis are open (%) | AT | AT | AT | A/T | A/T | 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 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. | | | |
| 11. Quality and safe parks and recreation facilities | 11.A Recreation and Parks open space mowed according to annual mowing plan (%) | AT | AT | AT | A/T | A/T | 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 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. | | | |









| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|--|---|------------|---|---|------------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| Priority: Transport | | | | | | | | |
| 12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all | 12.A Passengers transported for each scheduled kilometre travelled by MyCiTi buses (ratio) | 1.01 | 1.03 |  | 1.00 | 1.07 |  | Urban Mobility D Campbell |
| | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| 12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all | 12.B Passenger journeys travelled on MyCiTi buses (number) | 13 900 000 | 14 181 043 |  | 14 175 000 | 15 047 006 |  | Urban Mobility D Campbell |
| | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| 12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all | 12.C Road corridors on which traffic signal timing plans are updated (number) | AT | AT | A/T | A/T | A/T | AT | Urban Mobility D Campbell |
| | | 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. | | | |












| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|---|--|--------|---|---|--------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| 13. Safe and quality roads for pedestrians, cyclists and vehicles | 13.A Surfaced road resurfaced (kilometres) | 105 | 125.8 |  | 90 | 133.4 |  | Urban Mobility D Campbell |
| | | 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: Well above target. 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. | | | |
| | 13.B Number of potholes reported per 10kms of municipal road network (TR6.2) | 47 | 26.48 |  | 37 | 18.34 |  | Urban Mobility D Campbell |
| | | Reason for Variance: With the early implementation of our resurfacing programme, many of the problem locations that would have resulted in potholes, were reached. This resulted in fewer pothole complaints than expected. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Well above target. An actual reported lower than the target reflects good performance in this instance. The reported number of potholes fell below the anticipated totals. 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) | 335 | 509 |  | 335 | 463 |  | Safety and Security V Botto |
| | | Reason for Variance: Fires in informal settlements and heatwaves continue to be a concern. The Disaster Risk Management Centre has intensified its efforts to raise awareness and educate residents on fire prevention, safety measures and heatwave preparedness in conjunction with the summer readiness plan. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: The number of fire awareness programs increased due to the escalating occurrence of informal settlement fires. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | |
| | 14.B New Disaster Risk Management volunteers recruited (number) | AT | AT | AT | A/T | A/T | AT | Safety and Security V Botto |
| | | 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. | | | |

| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | | | | |
|--|--|---|------------------------|---|---|---|---|--|--|--------------------|--|
| Well Above  | | Above  | | On target  | | Below  | | Well below  | | AT - Annual Target | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director | | | |
| | | Target | Actual | Status | Target | Actual | Status | | | | |
| 4. A Resilient City | 14.C Storm water cleaning budget spend (%) | 60% | 63.61% |  | 60% | 62.15% |  | 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. | | | | | | |
| | | | | | | | | | | | |
| Priority: A more spatially integrated and inclusive city | | | | | | | | | | | |
| 15. A more spatially integrated and inclusive city | 15.A Local neighbourhood plans approved for mixed-use development (number) | AT | AT | AT | A/T | A/T | 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 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. | | | | | | |
| | | | | | | | | | | | |
| 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 | A/T | A/T | 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 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. | | | | | | |
| | 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. | | | | | | |

2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN

| Well Above | | Above | | On target | | Below | | Well below | | AT - Annual Target | |
|---|---|--|--------|-----------|--|---------------------------|--------|--|--|--------------------|--|
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 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) | Resolved 60% of audit management issues | 63% | | Unqualified Audit Opinion | Unqualified Audit Opinion | | Finance K Jacoby | | | |
| | | 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. | | | | | | |
| | 16.D Total Capital Expenditure as a percentage of Total Capital Budget (FM1.11) | 55% | 46.12% | | 60% | 49.60% | | Finance K Jacoby | | | |
| | | Reason for Variance: Below Target - Variance is considered immaterial. Remedial Action: No remedial action required. | | | Reason for Variance: All directorates reflect a negative variance, with the main contributors being: <u>Energy</u> – Manufacturing lead times for certain aerial platforms were extended due to shipping delays. <u>Urban Mobility</u> – Delays in finalising specifications have affected the procurement process. <u>Water & Sanitation</u> – The Informal Settlement Upgrade Programme (ISUP) grant funding cannot be utilised for this project and is in the process of being reallocated to other projects as part of the updated DORA allocations. The remaining balance of funds represents contingencies that are currently reserved for the project but may still be reallocated if necessary. Remedial Action: To be monitored by line departments to support continuous improvement. | | | | | | |
| | 16.E Cash/cost coverage ratio (NKPI) (FM3.11) | 1.07:1 | 1.89:1 | | 2.19:1 | 2.53 | | Finance K Jacoby | | | |
| | | Reason for Variance: Indicator 16.E and 16.G are interrelated to ensure a cost-effectiveness strategy at all times. Within Treasury's risk parameter of 1.5 times. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Well above target. From a restricted cash perspective, the sinking fund was repaid and consequently drove down the restricted cash by 2bn.This contributed to the higher than expected ratio. Actual capital spending is still lower than budget year to date by R1.1bn which is contributing to higher cash on hand. The spending might catch up as we move towards year end. Remedial Action: No remedial action required. | | | | | | |

| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|---|--|--------|---|--|--------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 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) | 14.73% | 15.95% |  | 17.08% | 14.49% |  | Finance K Jacoby |
| | | Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Well above target. The City wrote off more debts than what was anticipated during the quarter. 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) | 24.09% | 17.66% |  | AT | AT | AT | Finance K Jacoby |
| | | Reason for Variance: Above target. 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 2024/2025. Remedial Action: No further action required. | | | |

| 2024/2025 QUARTER 3 PERFORMANCE REPORT - CITY OF CAPE TOWN | | | | | | | | |
|--|---|---|--------|---|--|--------|---|--|
| Well Above  Above  On target  Below  Well below  AT - Annual Target | | | | | | | | |
| IDP Objective | Key Performance Indicator | 2023/2024 Quarter 3 Performance | | | 2024/2025 Quarter 3 Performance | | | Directorate and Responsible Executive Director |
| | | Target | Actual | Status | Target | Actual | Status | |
| 16. A Capable and Collaborative City Government | 16.I Employees from the employee equity (EE) designated groups in the three highest levels of management (%) (NKPI) | 75% | 76.34% |  | 76% | 77.08% |  | 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) | 60% | 64.34% |  | 60% | 53.83% |  | Corporate Services E Sass |
| | | Reason for variance: Above target. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements. | | | Reason for Variance: Delayed allocation of internal financial support. Remedial Action: Ensure the completion of internal financial support payments to meet the final Quarter 4 target. | | | |
| | 16.K Percentage of official complaints responded to through the municipal complaint management system (GG2.31) | 90% | 88.06% |  | 90% | 89.13% |  | Corporate Services E Sass |
| | | Reason for Variance: <u>Community Services & Health (CSH):</u> Met 79% of their 72-day target. Performance is attributed to ongoing process optimization initiatives aimed at enhancing efficiency and effectiveness within the department. <u>Energy Department:</u> Achieved 78% of their 14-day target. Challenges arose due to a significant surge in service requests, leading to resource strain and hindering the department's ability to meet its objectives. <u>Urban Mobility:</u> Attained 53.% of their 25-day target. Although numbers are relatively low, they still impact overall city targets. Limited impact on city targets due to the negligible nature of Urban Mobility's contribution. <u>Human Settlements:</u> Successfully achieved 81.% of their 72- day target Remedial Action: Identification of operational inefficiencies in handling service requests, particularly regarding C3 notifications. C3 notifications were found to be operational tools rather than service tickets, causing delays in closure after the service request is fulfilled. Decision made to transition away from C3 notifications and focus on reporting service requests directly, which necessitates time for implementation. Departments instructed to review service standards to incorporate post-service work, with implementation scheduled for the upcoming financial year (2024/25). | | | Reason for Variance: <u>Water & Sanitation:</u> During Q3, an increase in the volume of requests, coupled with a backlog from Q2, significantly affected the ability to meet targets. Additionally, efforts in March to address older outstanding notifications further contributed to this impact. <u>Community Services & Health:</u> Delays in resolving notifications arose due to challenges with tree and mowing tenders. These issues have since been addressed, allowing for the prioritization of older notifications. However, this focus led to a decline in the percentage of notifications resolved within target. <u>Urban Mobility:</u> A surge in notifications created challenges in processing them within the target timeframe. Remedial Action: <u>Water & Sanitation:</u> To enhance efficiency, depot operations have adopted batching of work tasks. Additionally, procedural controls have been implemented to better manage the closure of service requests. <u>Community Services & Health:</u> The directorate remains committed to closing as many notifications within target as possible, with a continued focus on achieving the 90% target. <u>Urban Mobility:</u> Efforts to streamline the handling of notifications are underway, supported by improved monitoring of targets. Resources are being reprioritized to reduce resolution times effectively. | | | |



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE C

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

S71(1)(d) Actual Expenditure per Vote - March 2025 (M09 2025)

| Actuals measured against January 2025 Adjustments Budget | | | | | | | |
|--|----------------|------------------------------------|------------------|--------------|----------------|---|---|
| Directorate | Current Budget | YTD Planned Spend - Current Budget | YTD Actual Spend | YTD Variance | YTD % Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| Community Services & Health | 347 775 890 | 255 851 832 | 175 702 925 | -80 148 907 | -31.33% | <p>The current negative variance reflects mainly on the following projects:</p> <p>1. Mandela Park Integrated Recreation Facility and other Integrated Recreation Facilities: Initial delays occurred due to community threats communicated via the Public Safety Committee. Purchase order 242Q/2021/22 WPD has been issued, and the contractor is in the process of procuring materials and equipment.</p> <p>2. Integrated Recreation & Parks Facilities, and Mfuleni Integrated Recreation: Invoices for the construction of synthetic pitches and professional service providers (PSP) were lower than anticipated. Sourcing of quotations for play equipment for differently-abled individuals is currently underway but is taking longer than planned. Installation of electrical and fencing upgrades are in progress. Upgrades for the timber play equipment are facing delays due to finalisation of the request for quotation (RFQ).</p> <p>3. Recreation and Parks Upgrade: Works package was finalised later than anticipated due to the quotation that was higher than the allocated budget. This has since been resolved with some upgrades completed. Further orders to be placed in the ensuing month.</p> <p>4. Swimming Pool Upgrade: Initially delayed due to sourcing quotations, however, projects are in the final stages of completion.</p> <p>5. Cemetery Upgrades: Works package finalised later than anticipated, however, some upgrades have been completed. Further orders to be placed in the ensuing month.</p> <p>6. National Core Standards Compliance: Quotations were received later than anticipated. Procurement has commenced. Finalisation of the detailed design for various facilities is taking longer than anticipated. The invoice will be received once the design has been finalised and processed accordingly. Building plan approvals for the Vuyani Prefab took longer than anticipated with Building Development Management (BDM) advising anticipated completion mid-April 2025.</p> <p>7. Regional Parks Upgrades: Works package finalised later than anticipated due to quotation being higher than the allocated budget. This has been resolved by means of a transfer of funds. Some upgrades have been completed. . Further orders to be placed in the ensuing month. The purchase order for supply and installation of fencing took longer than anticipated as the quotation was received late. Balance of funds represents contingency, which is currently soft-locked against the project.</p> <p>8. Bloekombos Community Hall Rebuild: The project is currently in the execution phase. Project experienced delays due to quotations being received later than planned. Purchase order has since been issued. Works commenced with anticipated completion in May 2025.</p> <p>9. Bishop Lavis Synthetic Pitch: The project experienced delays due to the late appointment of the PSP to complete detailed designs for the construction of the 11-a-side synthetic pitch. This issue has been resolved. The PSP has been appointed for construction monitoring and will sign-off upon completion of the project. Site handover took place on 9 January 2025, and practical completion is expected by 30 May 2025. The project schedule has been adjusted accordingly. Balance of funds represents contingency which is currently soft locked against the project.</p> <p>10. Bishop Lavis Sport Ground Upgrade - Construction of access road and parking area: The contractor finished the work behind schedule and will face penalties as a result. The construction of the family area involves multiple contractors with only one contractor (003G 2022/23 - Steel Play Equipment) performing poorly and falling behind schedule.</p> <p>11. Library Upgrades and Extensions: The fencing upgrade at Wynberg Library was completed in December 2024. Fencing upgrade is currently in progress at Town Centre Library. The project manager is waiting for the final contract price adjustment (CPA) claim for Town Centre Library, and will process it when received.</p> <p>12. Homeless Accommodation Upgrade & Extension - Kensington: Initial delays were experienced with the appointment of the contractor for construction due to the late submission of the quotation. The contractor has since been appointed and has commence work on site on 1 April 2025. Orders for professional services have been created. The balance of funds represents contingencies, which are currently soft-locked against the project.</p> <p>13. Homeless Accommodation Upgrade & Extension - Retreat: The project is behind schedule due to building plan approval taking longer than anticipated. The contractor is on site and executing work packages satisfactorily and according to schedule, as monitored by the PSP. The balance of funds represents contingencies, which are currently soft-locked against the project.</p> <p><i>Continued on next page.</i></p> | <p>Project managers together with the support of finance manager/heads will:</p> <p>a) Continue to closely monitor and ensure projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously.</p> <p>b) Process all outstanding purchase orders once contracts are available.</p> <p>c) Identify challenges and process virements, where applicable, to ensure maximum capital spend at year-end.</p> <p>d) Speed up the commitment of funding.</p> |

| Directorate | Current Budget | YTD Planned Spend - Current Budget | YTD Actual Spend | YTD Variance | YTD % Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|----------------|------------------------------------|------------------|--------------|----------------|---|--|
| Community Services & Health (Continued from previous page) | | | | | | 14. Hartleyvale Stadium: Upgrades to the stadium has been completed. CPA invoice came in lower than anticipated. The contractor appointment for the construction of the hockey warm-up area took longer than anticipated due to quotations being received late. Site handover took place on 25 March 2025. Balance of funds represents contingencies, which are currently soft-locked against the project. 15. Upgrades to Clinics - East & South FY25: Finalisation of building plan approval for Mathew Goniwe and Town 2 is taking longer than anticipated. PSP to be appointed to complete the detailed design once building plans are approved by BDM. Final quotations to be sourced. 16. Langa Sports Ground - Upgrade: Purchase order for floodlights has been issued. The contractor's materials are delayed due to manufacturing lead times on certain items. The contractor is currently on site and work is progressing smoothly. Balance of funds represents contingencies, which are currently soft-locked against the project. 17. Upgrade Maitland Crematorium: Initially delays were due to the protracted process of new CPA on Tender 060G/2022/23, which has since been resolved. Contractor has commenced. Cremator 5 in the process of being shipped. 18. Upgrade Princessvlei: The invoice from the PSP was lower than anticipated. The purchase order for the construction of the circulatory trail has been issued. There were delays due to quotations being received later than anticipated. The project programme has been revised accordingly. 19. Facility upgrades: SASREA FY25: The project manager finalised the priority implementation later than anticipated. However, the contractors are on site and other contractors will be on site after the athletics season in April 2025. Minor savings to be realised. | |
| Corporate Services | 436 613 768 | 330 739 621 | 331 448 156 | 708 535 | 0.21% | Immaterial variance. | - |
| Economic Growth | 127 448 586 | 64 192 304 | 39 723 658 | -24 468 646 | -38.12% | The negative variance reflects mainly on the following projects: 1. Development: Gateway Market, Masiphumelele, where the original tender identified for project implementation is currently facing a legal challenge. An alternative tender is available, however, it has a work package cap of R13 million including contingencies and VAT, and the estimated cost for the full scope of work exceeds this limit. 2. Bo Kaap Informal Trading Area, where the project has been delayed due to statutory approvals including building development management wayleaves and heritage requirements. In March 2025, a well was discovered on-site causing further delays. Construction is currently on hold within a 5-meter buffer zone around the well, pending approval being obtained for its stabilisation. 3. Construction of Market Wallacedene Kraaifontein, where orders have been placed for the appointment of PSP and construction works. However, there were delays in appointing the PSP to oversee Phase 2 of the construction, with the appointment only being finalised on 19 March 2025. 4. Upgrade: Track infrastructure, Green Point and Athlone Stadium, where the project experienced delays as some materials arrived on-site later than anticipated due to supplier constraints. This has since been resolved. | 1. The project scope has been reduced and the remaining funds to be reprioritised. The reduced scope will not negatively impact benefit tracking for local communities. 2. Further and final orders are planned for April 2025 pending the review and approval of quotations. 3. The final invoice for Phase 1 has already been processed for payment. Additionally, further and final orders for construction is planned for April 2025. 4. Final orders have been placed for the appointment of various PSP and upgrade works currently underway. |

| Directorate | Current Budget | YTD Planned Spend - Current Budget | YTD Actual Spend | YTD Variance | YTD % Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|------------------------------|----------------|------------------------------------|------------------|--------------|----------------|--|---|
| Energy | 1 218 501 577 | 778 479 009 | 660 673 412 | -117 805 597 | -15.13% | The negative variance is mainly due to the following projects being behind schedule: 1. Vehicles: Replacement FY25, where manufacturing lead time for some aerial platforms had to be extended due to shipping delays. Manufacturing is underway and expected delivery end of April 2025. 2. Ground Mounted PV, where Tender 280Q/2022/23 became active later than anticipated. Orders have been placed for professional services. Site establishment and civil works have commenced. 3. Office Renovation at HV, where engagements with contractors for the various disciplines have taken longer than anticipated. 4. Connection Infrastructure (Quote): East FY25, where applications for new and upgraded supplies have been less than planned for the period under review. 5. MV System Infrastructure (South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the Construction Industry Development Board (CIDB) grading. Alternative contract 021Q/2023/24 has been utilised to place orders. 6. System Equipment Replacement (North, South and East), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. Further orders will be placed as of April 2025. 7. Street Lighting (East, North and Central), where the approved deviation report proved to be a challenge in respect of allocating projects within the CIDB grading. However, orders have now been placed and construction has commenced on site. 8. Printers: Replacement FY25, where final orders have been placed; awaiting delivery. 9. HV Substations - Facilities refurb FY25, where some quotations were received later than anticipated. | There are on-going engagements with project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and that corrective action is processed as and when required so as to ensure maximum spend. |
| Finance | 77 872 649 | 59 849 405 | 51 536 930 | -8 312 475 | -13.89% | The negative variance reflects mainly on the following projects: 1. Upgrade Cash/Motor Vehicle Offices FY25, due to outstanding invoices. The project is in progress and is expected to be completed in June 2025. 2. Aerial Photography, final photography images were received later than anticipated. 3. Rental Units in Cape Town Stadium, where implementation is taking longer than anticipated. | 1. Revenue Department to follow up and ensure that payments are processed timeously. 2. Valuation Department to ensure aerial photography images are being vetted for invoicing. 3. Project manager (PM) to fast track implementation of the project. The Rental Units Project is expected to be completed by financial year-end. |
| Future Planning & Resilience | 26 404 985 | 15 200 998 | 14 268 597 | -932 402 | -6.13% | Immaterial variance. | - |
| Human Settlements | 1 078 800 530 | 664 034 063 | 559 107 146 | -104 926 917 | -15.80% | The negative variance reflects on the following projects/programmes and is mainly due to initial delays in finalisation of work packages that resulted in projects starting later than anticipated; community unrest that disrupted the planned project schedule as well as contractor change-over mid-year; prolonged land acquisition process; and outstanding invoices for March 2025: 1. Informal Settlement Upgrade: Bosasa Link – Mfuleni; 2. Informal Settlement Upgrade: Enkanini South Extension; 3. Informal Settlement Upgrade: Farm 694 Western Cape Government; 4. Urbanisation: Backyards/Informal Settlement Upgrade; 5. Informal Settlements Routine Upgrades; 6. Asset Upgrade - Routine Programme – Central; 7. Asset Upgrade - Routine Programme – North; 8. Asset Upgrade - Routine Programme – South; 9. Asset Upgrade - Routine Programme – East; 10. Edward Street: Grassy Park Development; 11. Atlantis GAP Sites Housing Project; 12. ACSA Symphony Housing Project Construction; 13 Bonteheuwel Infill Housing project Construction; and 14. Land Acquisition (Housing). | Contractors are on site and work has commenced. Various land acquisitions have been approved by MayCo, which are in the process of being concluded. PM is following up on outstanding invoices. |

| Directorate | Current Budget | YTD Planned Spend - Current Budget | YTD Actual Spend | YTD Variance | YTD % Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|--------------------------------|----------------|------------------------------------|------------------|--------------|----------------|--|---|
| Office of the City Manager | 6 211 460 | 3 149 848 | 1 697 056 | -1 452 792 | -46.12% | The negative variance reflects mainly on the following projects: 1. Blue Downs Court Construction project, where the concept design for this project was conducted in the past. However, due to various delays regarding implementation and planning approvals, the overall concept design had to be revised. Upon a detailed review, unexpected remedial work had to be included in the detail designs. As a result, the budget could not be committed in time or as originally planned placing pressure on delivery. 2. IT Equipment: Replacement, where orders were placed; awaiting delivery. | 1. Design remedial work is underway, however, the full available amount is not being utilised. The PM and team are in the process of looking for options to achieve the detail design objectives by financial year end. The idea is to agree on detail design work packages that can be delivered within the available timeframe. 2. PMs are following up on deliveries. |
| Safety & Security | 472 531 619 | 363 229 684 | 343 745 543 | -19 484 141 | -5.36% | The negative variance reflects mainly on the following projects: 1. Various CCTV projects, where Tender 127S/2023/24 had a slight delay in the contract commencement date, due to an appeal that was raised, which was subsequently overturned. 2. Delivery taking longer than anticipated due to unavailability of stock on the following projects: a) Specialised Vehicles - Tow Truck FY25; b) Fire Fighting equipment: Additional and Replacement; c) Communication System equipment; d) Additional RPAS Hardware & Software FY25; and e) IT related equipment: Additional and replacement. 3. EPIC1.1 - Computer Aided Dispatch System and EPIC 2.3: Citizen Enablement System, where Tender 401S/2022/23 only became available in January 2025 resulting in recruitment of resources starting later than anticipated. 4. Vetting and final sign off of invoices taking longer than anticipated on the following projects: a) Removal of Asbestos Roofs FY25; and b) Solar PV Systems FY25. 5. Delays in obtaining transversal access for various construction projects. | There are on-going engagements with project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and corrective action is taken as and when required. PM to finalise the vetting and processing of invoices. |
| Spatial Planning & Environment | 301 989 405 | 166 386 213 | 132 669 914 | -33 716 299 | -20.26% | The negative variance reflects mainly on the following projects: 1. Muizenberg Beach Front Upgrade, where the invoice for work completed in the reporting period are still being vetted. 2. Upgrading Sea Point Promenade Phase2, where some tasks are delayed due to contractor constraints. 3. Table View Beachfront Upgrade, where transversal framework contracts have been identified as alternative procurement vehicles to complete planned work as the previous contract was cancelled due to contractor non-performance. 4. Strand Sea Wall Upgrade, where initial delays were experienced, due to construction permit requirements. Invoices for work completed in the reporting period are being vetted. 5. Philippi Fresh Produce Market Refurbishments, where delays were experienced as result of building plan approval requirements. 6. Kruskal Avenue Upgrade, which is currently behind schedule due to rerouting of cables that significantly delayed the works on the critical path impacting progress on all components of the work. 7. Upgrade of Helderberg NR - Access Gate Refurbishment, where work cannot be completed in the current financial year, due to the delay of the building plan application. 8. Bracken Visitor EEC Refurbishment, due to delays experienced on the late construction permit. The Department of Labour requested additional documentation. Furthermore, investigations into the surrounding deteriorating heritage buildings and the potential demolition of the student accommodation building also contributed to the delay. 9. Fencing: False Bay Nature Reserve, where the RFQ process took longer than anticipated as the result of an incorrect quote received resulting in the RFQ being re-advertised. 10. Upgrade Khayelitsha Training Centre, which is currently behind schedule due to the extended lead times for the procurement of the electrical material required by the contractor. 11. Mitchells Plain General Infrastructure Upgrades, where initial delays were experienced due to the CPA coming in higher than originally anticipated. 12. Parow CBD Upgrade/Rehabilitation, where the delayed start resulted in the invoice for work completed in the reporting period being lower than anticipated. | 1 & 4. Invoices for the reporting period will be processed in April 2025. 2. Contractor has provided a recovery plan to complete works by end April 2025. 3. The Civil Works contractor was appointed in March 2025. Works are planned to start in the first week of April 2025. 5. Remaining orders will be placed in April 2025. 6. Tenders 227Q/2021/22 and 338Q/2021/22 are currently being utilised. A significant reduction in the planned CPA against road rehabilitation resulted in a saving which will be reprioritised to the Upgrading Sea Point Promenade Phase2 project. 7. Funds will be reprioritised to other priority projects within the Directorate and will be returned in the 2025/26 financial year to complete this project. 8. Progress has improved since January 2025. PM is awaiting invoice for work done in the reporting period and will follow up with the contractor. 9. Order to be raised in April 2025. 10, 11 & 12. PMs are monitoring progress. |

| Directorate | Current Budget | YTD Planned Spend - Current Budget | YTD Actual Spend | YTD Variance | YTD % Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|------------------------|----------------|------------------------------------|------------------|----------------|----------------|---|--|
| Urban Mobility | 2 631 633 136 | 1 256 155 575 | 892 418 363 | -363 737 212 | -28.96% | The negative variance mainly reflects on the following projects: 1 IRT: Fare Collection, due to delays in finalising specifications, which have impacted the procurement process. 2. IRT Ph2A: Depot Building Works - Mitchells Plain & Khayelitsha, where the last four invoices were lower than anticipated as a result of rain-related delays. While progress is being made, delays in the Eskom connection and EV duct installations have significantly impacted the timeline. 3. IRT: Control Centre, due to outstanding invoices. 4. MyCiti Phase 1 IRT Station Rebuilds, where works were delayed due to matters relating to the Taxi Association. Minimal construction expenditure has been realised as a result of the late construction start. 5. IRT Ph2A: W4 – Roadway - Govan Mbeki, due to the invoice being lower than anticipated as result of construction-related challenges and security issues experienced on site. 6. IRT Ph2A: Trunk - E3 - M9 Intsikizi - Morning Star, due to the construction progress being slower than anticipated as a result of poor contractor performance. 7. IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather hampering works, and relocation of existing services. 8. IRT Ph2A: Trunk - E1-M9 Heinz - Duinefontein Railway, due to delays caused by inclement weather, and the contractor needing to recover lost time. | 1. This matter has now been resolved and the tender is in the process of being finalised. 2. 6, 7 & 8. A portion of the budget will be rephased to the outer financial years. 3. The PM is following up on the outstanding invoice. 4. Feedback to the Dunoon Taxi Association of the City's stance on the MyCiti Bus Feeder service to be given prior to conclusion of the two MyCiti Stations in Dunoon. 5. This is currently being actively managed by the PM. A portion of the budget will be rephased to the outer financial years. |
| Urban Waste Management | 416 696 137 | 298 563 736 | 281 437 730 | -17 126 006 | -5.74% | The negative variance reflects mainly on the following projects: 1. Vissershok North: Design and develop Airspace, where the contractor achieved practical completion on 17 March 2025, however snags were identified. 2. Vehicles: Replacement FY25, where all orders have been placed; awaiting delivery. | 1. The contractor is currently attending to snags. 2. PM is engaging with service providers on timeous deliveries. |
| Water & Sanitation | 4 765 805 311 | 2 717 687 670 | 2 419 348 790 | -298 338 880 | -10.98% | The variance reflects predominantly on the following projects: 1. Cape Flats Rehabilitation project, where Informal Settlement Upgrade Programme(ISUP) grant funding needs to be re-allocated as it cannot be utilised for this project. 2. Access Road to Muldersvlei Reservoir, where there is a delay in the award of the tender. 3. Trappies Sewer Rehabilitation, Bulk Sewers Milnerton Rehabilitation, and Gordon's Bay Sewer Rising Main as a result of tender delays and unexpected hard rock excavation. 4. Wesfleur WWTW project, where excavation has been delayed as a result of complications at the foundation of the current Blower House. 5. Bayside Canal Upgrade project, due to a legal dispute. | PMs are expediting projects where delays are being experienced. In cases where this is not possible, virements are being prepared to re-allocate the budgetary provision to other priority projects, which can be expedited during this financial year. |
| | 11 908 285 053 | 6 973 519 958 | 5 903 778 219 | -1 069 741 739 | -15.34% | | |



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE D

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



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

NON-FINANCIAL QUARTERLY RETURN FORM

(01 JANUARY TO 31 MARCH 2025)

PROGRESS ON PROJECT FUNDING ROLLED OVER

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

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

Progress to date:

Two (2) External Financial Support recipients are continuing with their studies doing their final year .They are: Siyolise Mxosa and Kayla Albertus

Challenges:

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

Actions Taken:

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

Potential Risks:

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

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

NON-FINANCIAL QUARTERLY RETURN FORM

(01 JANUARY TO 31 MARCH 2025)

FINANCIAL MANAGEMENT PROJECT

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

Planned activities and outputs to date

| Inputs/Activities | Outputs | Performance Indicators | Delivery Date | Achieved (Y/N) |
|--|---|-------------------------------|----------------------|-----------------------|
| Administration of External Financial Support and utilize Grant allocation: Contract signing; Creation of Staff Number, Payment of tuition fees, Allocation of Mentors | 100%Grant Budget Expenditure; Payment of tuition fees Completion of studies & qualification | Quarterly reporting | 31 March 2025 | Y |
| | | | | |

Challenges:

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

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FINANCIAL MANAGEMENT PROJECT

**WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)
NON-FINANCIAL QUARTERLY RETURN FORM**

(01 JANUARY TO 31 MARCH 2024)

2023/24 EXTERNAL BURSARY PROGRAMME

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

Andre
Kermis

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Kermis
Date: 2025.04.15 10:07:38
+02'00'

Head Corporate Project

Andre Kermis



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Bevan Van Schoor
Date: 2025.04.15
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Director Human Resources

Bevan Van Schoor

Nonzuzo Ntubane

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Ntubane
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Manager Training and Development

Nonzuzo Ntubane