

REPORT TO: COUNCIL

1. ITEM NUMBER

2. SUBJECT

QUARTERLY FINANCIAL REPORT: SEPTEMBER 2024

(LSUA1980)

ONDERWERP

KWARTAALLIKSE FINANSIËLE VERSLAG: SEPTEMBER 2024

ISIHLOKO

INGXELO YEMALI YARHOQO NGEKOTA: EYOMSINTSI 2024

3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

☐ **Committee name :**

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

☒ Council

4. DISCUSSION

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

The quarterly financial report is submitted in accordance with Section 52 of the MFMA and provides an overview of the City's budget implementation status and its financial viability and sustainability.

This report presents the financial position of the abovementioned indicators as at 30 September 2024.

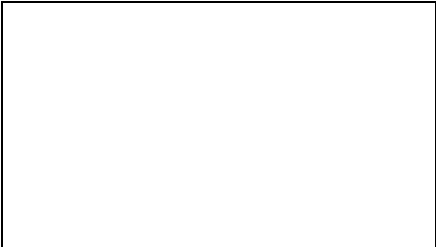
ANNEXURES

Annexure A: Quarterly Financial Report (MFMA S52) – 30 September 2024

Annexure B: 2024/25 Q1 Corporate Performance Report

Annexure C: Section 71(1)(d) - Original Budget vs Actual expenditure per vote – Capital

FOR FURTHER DETAILS CONTACT

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SIGNATURE : DIRECTOR			

EXECUTIVE DIRECTOR

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

The ED's signature represents support for report content and confirms POPIA compliance.

MAYORAL COMMITTEE MEMBER

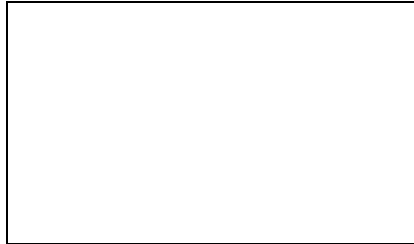
NAME

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)

SEPTEMBER 2024 – QUARTER 1

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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 30 SEPTEMBER 2024

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

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

The ‘2023/24 Provisional Outcome’ columns in the ensuing tables have been populated with pre-audited figures and are provisional where final figures are not available yet.

SUMMARY OF CONTENT

- **Key Data (Page 4 - 42)**

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

- **In Year Budget Statement Tables (Page 43 – 49)**

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

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

- **In Year Budget Statement Supporting Tables (Page 50 – 96)**

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

- **Municipal Cost Containment Regulations (MCCR) (Page 98 –106)**

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)	62 115 621	16 431 013	16 808 186	377 173	62 101 963
Total Expenditure (excl. water inventory)	58 950 400	13 181 778	12 884 708	(297 070)	58 948 530
Surplus/(Deficit)	3 165 222	3 249 235	3 923 478	674 243	3 153 432

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	12 965 375	1 999 731	1 380 370	(619 361)	11 018 116

FINANCIAL POSITION

Working Capital	Provisional 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	-	-	1.38:1
Liquidity Current Ratio (Current assets/current liabilities) ⁴	1.51	1.51	1.46	1.93
Borrowing Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	4.33%	6.35%	6.35%	2.51%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	37.28%	85.96%	78.05%	71.49%
Financial Position (R'Thousands)⁷ Total Assets	92 078 470	103 101 977	103 171 916	93 104 085
Total Liabilities	24 797 436	35 714 814	35 772 963	22 154 359
Cash Flow (R'Thousands) Cash/cash equivalents at month/year end	7 287 575	6 576 459	5 701 656	7 148 788

- **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 1.38 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 1.93:1 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 2.51% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 6.35% 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 78.05% resulting from the budgeted uptake of external borrowing over the 2024/25 financial period. The ratio outcome is 71.49% 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 R7 149 million as at 30 September 2024. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

Debtors

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

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	439 397	74 268	2 068 207	2 581 873
Electricity	1 292 775	45 572	814 655	2 153 002
Rates	862 447	90 939	1 453 084	2 406 470
Sewerage	223 505	32 078	819 832	1 075 415
Refuse	115 045	18 822	500 394	634 260

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period October 2023 to September 2024 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	97.85%	98.04%	92.01%	93.52%
Water	89.71%	91.40%	93.66%	91.15%
Sewerage	94.36%	95.86%	96.81%	96.54%
Refuse	92.81%	95.83%	95.71%	93.49%
Rates	97.47%	98.26%	97.17%	99.13%
Other	94.71%	95.12%	95.05%	110.60%

The overall collection ratio results for September 2024 are reflected in the table below:

Overall Collection Ratio	
Period	Current year
12 Months	97.41%
6 Months	97.47%
3 Months	97.58%
Monthly	97.19%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 30 September 2024 is 97.41%.

Human Resources

Human Resources	Provisional 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	19 505 545	4 135 119
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.8%	30.2%	30.2%	23.7%
Total Cost of Overtime (R'Thousands)	1 152 562	1 005 227	1 006 361	165 533

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 85.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2024	Original Budget 2024/25	September 2024
Filled posts - Permanent	28 787	28 596	28 741
Filled posts - Temporary	1 621	2 263	1 796
Vacant posts - Permanent	3 660	3 553	3 593
	34 068	34 412	34 130

Municipal Councillors (numbers)	As at 30 June 2024	Original Budget 2024/25	September 2024
Municipal Councillors	228	231	229
Municipal Councillors - Vacancies	3	-	2
	231	231	231

The City had 3593 vacancies as at 30 September 2024; 1856 positions were filled (544 internal, 222 external, 588 rehire, 502 EPWP) with 511 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required.

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

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			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	
City Manager	367	R 289 065 594	8.17%	6	2	1	1	10	1	0	1	369	R 303 511 813	8.67%	The slight increase in the vacancy rate is due to the creation of two positions during September 2024 as well as a number of appointments in September 2024, yielding consequential vacancies. There were ten confirmed appointments during the month under review and four confirmed appointments for October 2024. One confirmed appointment is anticipated for November 2024.
Community Services & Health	5610	R 2 476 545 454	7.15%	67	16	237	13	333	10	11	21	5819	R 2 619 168 302	8.09%	<p>The vacancy rate slightly increased from 7.15% at the end of August 2024 to 8.09% at the end of September 2024. This is still below the Corporate target vacancy rate of 10%. The Directorate processed 21 terminations and made 333 appointments for September 2024.</p> <p>Departments continue with weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S processes.</p>

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Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			Progress of vacancies and actions to reduce number of vacant posts
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	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	2678	R 1 635 225 862	8.29%	25	4	6	0	35	2	2	4	2681	R 1 716 255 906	8.88%	Corporate Services has been actively monitoring their vacancies with bi-weekly strategic sessions. The Directorate was able to stay below the 10% targeted rate and achieved a vacancy rate of 8.88%. Corporate Services also prioritised vacancies over the 20 month period to be filled or abolished if not needed by departments. The Directorate will continue to monitor and track vacancies to bring the vacancy rate down further. Below are some filling strategies Corporate Services will implement over the next months: - Utilising one R&S process for numerous positions. Advertise in job families in order to fill multiple posts from one process; - Monitoring retirement ages of current employees to utilise other R&S processes to fill; - Identifying more than one candidate for appointment but only recommend the number needed, or recommend for lower level posts (suitable and recommended for alternate); - As soon as notice is given by an employee, line departments check if the job description is in line with Municipal Staff Regulations (MSR) requirements to fast track the process of advertising the post; Continued on next page.

Table continues on next page.

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			Progress of vacancies and actions to reduce number of vacant posts
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	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	2678	R 1 635 225 862	8.29%	25	4	6	0	35	2	2	4	2681	R 1 716 255 906	8.88%	See previous page for additional comments. - All departments advertise posts immediately when it becomes vacant to comply with the six month period given in the Municipal Staff Regulations to fill a post; - The availability of Management for interviews has been emphasised to ensure the shorlisting process and interviews are not delayed; - Repurpose or abolish old positions that are not filled timeously for regrades, funding and advancements; - Regular and bi-weekly collaboration meetings with Support Services Managers and HR Practitioners are currently being conducted to identify and sharing any appropriate interventions and address any problems at Directorate level; - Vacancy Dashboard developed to assist tracking progress within the Directorate.
Economic Growth	396	R 292 642 880	8.59%	2	2	0	6	10	0	0	0	396	R 306 927 953	7.32%	The Directorate currently has a total of 55 vacant positions of which 26 positions are in process of being filled. To address this, the Directorate has initiated project plans for each process to serve as tracking tools, ensuring that vacancies are filled in a timely manner. Additionally, the Directorate is continuously engaging with Corporate Recruitment & Selection to address the challenges associated with these vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			Progress of vacancies and actions to reduce number of vacant posts
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	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	2765	R 1 382 419 180	8.14%	16	8	1	0	25	2	9	11	2771	R 1 446 605 235	6.17%	<p>Departments have weekly/bi-weekly R&S update meetings to track and ensure movement in 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 the vacancies are mainly caused due to internal appointments but a focused approached is followed to reduce number of vacancies.</p>

Table continues on next page.

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			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	1832	R 1 004 732 682	3.98%	5	9	3	0	17	2	3	5	1837	R 1 050 508 912	4.46%	Total Vacancies - 93 Filled - 15 Abolished - 4 Hold - 2 (Treasury CAA trainee starting in March) & (SCM JD Process) Notice of Appointment - 23 Other R&S processes - 49 Bulk Interviews, Leveraging existing processes to fill vacancies, Shortlist, Advert, Interview. The main focus within the Directorate is mostly on the predicted consequential bulk vacancies caused by internal promotions. Therefore, parallel interviews are held on a regular basis. Commencement of Recruitment and Selection process occurs prior to date of retirement to prevent delays in filling of vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			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	
Future Planning & Resilience	347	R 330 885 846	4.90%	2	2	0	0	4	0	1	1	358	R 352 760 380	8.38%	The increased vacancy rate is due to the creation of eleven positions during September 2024. A further increase is anticipated with an additional nine vacancies to be created in October 2024. Draft adverts were prepared to expedite the advertising and subsequent filling of these positions. The increased vacancy rate will improve with four confirmed appointments in October 2024, one of which will yield a consequential vacancy. There are a further three appointments anticipated in November 2024.
Human Settlements	950	R 492 290 167	9.89%	7	3	2	22	34	2	3	5	950	R 513 944 583	10.21%	The challenges in filling vacancies include: • Recruitment capacity - 2/3 resources operating; • Limited skills in market at manager/head level; and • Limited suitably qualified internal candidates. Interventions underway: There is focussed attention on positions older than 2 years through headhunting, shortlist reviews and LinkedIn leads. In order to shorten the turnaround time, vacancies are being filled by means of grouping bulk positions and using adverts and applications received (Bulk posts) in other directorates. All job descriptions, which require 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 the R&S process occurs prior to date of retirement to prevent delays in filling vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resignations	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Safety & Security	6816	R 2 729 588 875	2.95%	22	5	9	1	37	15	17	32	6808	R 2 841 665 493	9.28%	<p>Vacancies 12 months and older are subject to intense scrutiny by the Executive Director (ED) in the bi-weekly senior management meetings. Each Head of Department is required to account for delays in filling vacancies and indicate the action plans to expedite the filling thereof. Monthly and bi-weekly collaboration meetings takes place between HRBP, Support Managers and Corporate HR Practitioners. All vacancies are project managed within each department. “Dove tailing” (piggy backing) takes place on R&S processes of same positions within the Directorate and other directorates.</p> <p>The Directorate has embarked on a process whereby all vacant supervisory positions (to a maximum of level T13) are filled via the advancement process. This was approved by the City Manager and applies to the Safety & Security Directorate only. The ED has directed that all new vacancies up to level T13 be filled using this new method. This is referred to as the Restrictive Competitive Advancement Process (RECAP). There are currently 75 positions being filled via RECAP, which will significantly reduce the vacancy rate, more specifically consequential vacancies that is currently in excess of 60%.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Spatial Planning & Environment	1029	R 704 437 767	6.61%	11	1	9	16	37	2	3	5	1032	R 737 691 316	8.14%	The Directorate continues to implement a R&S plan - programming prioritised filling of vacancies with predetermined turnaround times and processes to create a pipeline of position-ready candidates per job segment, where appropriate, and advertising of job families – to mitigate the impact of consequential vacancies, optimise the turnaround time, reduce vacancy age profile and enable fast-tracking of filling of relevant positions.

Table continues on next page.

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			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	
Urban Mobility	2086	R 946 608 950	6.14%	10	6	2	0	18	2	2	4	2087	R 989 959 675	6.42%	<p>There are a large number of posts currently in the R&S process and the Directorate aims to reduce the vacancy ratio below 5%. HR300s to be initiated - 13 HR300s in process - 7 HR300s with R&S - 49 Advert stage - 28 Long list - 2 Shortlisting - 19 Assessment - 7 Interview - 1</p> <p>The Directorate adopted an approach of prioritising vacancies before it gets advertised and filled. Non-priority vacancies get abolished in order to create a pool of funds to fund regrades and new permanent positions to replace contract positions which are funded from Grants. Actions to reduce vacancies: The two HR Business Partners work very closely with Corporate HR, R&S. The Directorate's Support Service Managers are constantly following-up on outstanding vacancy matters. Many vacant positions are filled with internal staff resulting in consequential vacancies. The Directorate is in the process of analysing the need of vacancies older than one year. These vacancies will be prioritised for filling/abolishment in order to create new positions in areas where additional positions are required.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Directorate	Staff Establishment 31 August 2024			Staff Movement for period 1 September 2024 to 30 September 2024								Staff Establishment 30 September 2024			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	3671	R 1 178 292 859	7.79%	23	1	49	5	78	6	14	20	3675	R 1 226 955 134	8.44%	The Directorate has embarked on a vacancy fast-track project. The focus is on closing the backlog in Waste Services. Bulk processes are planned for October and November 2024, which will, on conclusion, lead to a decline in vacancies.
Water & Sanitation	5345	R 2 272 703 862	6.60%	13	1	2	8	24	11	13	24	5347	R 2 363 933 902	7.37%	The moratorium on the filling of vacancies continuous to be in place on originally identified positions in order to generate savings for operational items with projected over-expenditure. A number of critical positions have been released for filling and new consequential vacancies are allowed to be filled in an effort to reduce the vacancy rate.
TOTAL	36570	R 17 370 665 840	6.29%	234	64	327	72	697	57	80	137	34130	R 16 469 888 606	7.92%	

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	249	134	174	17	4	0	0	578
Corporate Services	54	54	77	64	14	2	0	265
Economic Growth	9	8	17	18	2	1	0	55
Energy	104	37	78	36	7	1	0	263
Finance	35	18	24	12	2	2	0	93
Future Planning & Resilience	1	1	5	25	1	0	0	33
Human Settlements	21	26	22	28	5	1	0	103
Office of the City Manager	6	0	13	10	1	2	0	32
Safety & Security	113	375	134	26	7	1	0	656
Spatial Planning & Environment	21	16	49	22	2	2	0	112
Urban Mobility	56	47	30	25	4	0	0	162
Urban Waste Management	144	161	51	16	3	1	1	377
Water & Sanitation	367	257	155	71	12	2	0	864
Total	1180	1134	829	370	64	15	1	3593

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	339	173	52	14	578	11.4%
Corporate Services	163	60	31	11	265	15.8%
Economic Growth	21	21	12	1	55	23.6%
Energy	129	99	22	13	263	13.3%
Finance	70	22	1	0	93	1.1%
Future Planning & Resilience	25	5	3	0	33	9.1%
Human Settlements	59	33	6	5	103	10.7%
Office of the City Manager	23	1	3	5	32	25.0%
Safety & Security	395	178	80	3	656	12.7%
Spatial Planning & Environment	51	39	12	10	112	19.6%
Urban Mobility	101	45	13	3	162	9.9%
Urban Waste Management	177	80	86	34	377	31.8%
Water & Sanitation	219	480	159	6	864	19.1%
Grand Total	1 772	1 236	480	105	3 593	16.3%

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)	62 101 963	62 115 621	16 431 013	16 808 186	377 173	62 101 963
Total Expenditure (excl. water inventory)	58 948 530	58 950 400	13 181 778	12 884 708	(297 070)	58 948 530
Surplus/(Deficit)	3 153 432	3 165 222	3 249 235	3 923 478	674 243	3 153 432

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	21 328 255	6 514 839	6 071 215	443 625	7.3%	21 772 325
Service charges - Water	4 999 113	4 999 113	1 132 971	1 169 884	(36 914)	-3.2%	4 999 113
Service charges - Waste Water Management	2 547 558	2 547 558	559 467	590 028	(30 561)	-5.2%	2 547 558
Service charges - Waste management	1 516 500	1 516 500	368 451	363 392	5 059	1.4%	1 473 734
Sale of Goods and Rendering of Services	677 442	677 442	193 239	179 493	13 746	7.7%	663 222
Agency services	295 891	295 891	69 030	73 973	(4 943)	-6.7%	295 891
Interest	–	–	–	–	–	–	–
Interest earned from Receivables	317 698	317 698	86 147	81 375	4 773	5.9%	316 460
Interest from Current and Non Current Assets	1 071 910	1 071 910	403 614	267 803	135 810	50.7%	1 071 910
Dividends	–	–	–	–	–	–	–
Rental from Fixed Assets	461 984	461 984	133 553	118 975	14 578	12.3%	461 938
Licence and permits	196	196	260	49	211	429.2%	42 327
Operational Revenue	423 647	423 647	109 875	98 477	11 399	11.6%	423 190
Non-Exchange Revenue							
Property rates	12 712 797	12 712 797	3 148 570	3 178 199	(29 629)	-0.9%	12 712 797
Surcharges and Taxes	429 894	429 894	105 387	107 474	(2 086)	-1.9%	430 439
Fines, penalties and forfeits	1 888 192	1 888 192	465 080	317 005	148 076	46.7%	1 838 404
Licence and permits	56 610	56 610	12 478	12 948	(470)	-3.6%	14 479
Transfers and subsidies - Operational	6 919 169	6 921 038	2 172 343	2 370 477	(198 134)	-8.4%	6 920 621
Interest	94 426	94 426	38 165	23 606	14 558	61.7%	94 426
Fuel Levy	2 749 549	2 749 549	916 516	916 516	0	0.0%	2 749 549
Operational Revenue	–	–	–	–	–	–	131
Gains on disposal of Assets	59 079	59 079	–	1 257	(1 257)	-100.0%	56 746
Other Gains	5 393 297	5 393 297	839 408	843 314	(3 906)	-0.5%	5 393 297
Total Revenue (excluding capital transfers and contributions)	63 943 208	63 945 077	17 269 395	16 785 460	483 935	2.9%	64 278 557

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

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

- Service charges – Electricity (R443,6 million over)**

The variance is as a result of no 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 (R135,8 million over)**

The variance reflects mainly on Interest Received: Short Term and Call fixed deposits as well as Interest Received: Non-Current Investments, due to higher interest rates received on external investments.

- Fines, penalties and forfeits (R148,1 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.

- **Transfers and subsidies – Operational (R198,1 million under)**

The variance reflects mainly in the following directorates:

- Community Services & Health, mainly on:
 - Grants and Subsidies: Provincial (Conditional), due to outstanding supporting documents, resulting in delays on claims to the Western Cape Government Department of Health; and
 - Grants and Subsidies: Provincial (Unconditional), due to lower than expected year-to-date expenditure on projects.
- Urban Mobility, mainly on:
 - Grants and Subsidies: National (Conditional), due to slower than planned progress on the Business Planning, Industry Transition, Automated Fare Collection & Advanced Public Transport Management system (AFC/APTMS), Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP) projects; and
 - Grants and Subsidies: Provincial (Conditional), due to misalignment of the period budget provision and actual revenue to date.
- Safety & Security, due to delays in the finalisation of the LEAP protocol agreement.
- Finance, mainly on Grants and Subsidies: National (Unconditional), where the VAT portion on various national grant-funded projects will only be captured in October 2024.

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

EXPENDITURE**Main expenditure types for 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	19 305 222	4 091 011	4 399 845	(308 835)	-7.0%	18 974 253
Remuneration of councillors	200 324	200 324	44 108	44 187	(79)	-0.2%	200 324
Bulk purchases - electricity	15 472 230	15 472 230	4 116 202	3 847 973	268 229	7.0%	15 739 924
Inventory consumed	7 077 642	7 061 409	1 176 266	1 185 335	(9 069)	-0.8%	7 068 852
Debt impairment	2 856 164	2 856 164	336 713	576 650	(239 937)	-41.6%	2 810 400
Depreciation and amortisation	3 807 670	3 807 669	924 679	946 118	(21 439)	-2.3%	3 807 669
Interest	1 214 301	1 214 301	215 019	264 383	(49 364)	-18.7%	1 214 074
Contracted services	9 767 036	9 748 218	1 434 949	1 558 461	(123 512)	-7.9%	9 742 495
Transfers and subsidies	360 208	367 270	83 795	83 173	621	0.7%	370 199
Irrecoverable debts written off	188 242	188 242	269 754	28 202	241 552	856.5%	265 637
Operational costs	3 520 240	3 556 497	970 702	1 008 073	(37 370)	-3.7%	3 547 991
Losses on Disposal of Assets	2 244	2 244	31	168	(137)	-81.5%	2 254
Other Losses	563 908	563 907	65 942	82 524	(16 582)	-20.1%	563 907
Total Expenditure	64 341 831	64 343 697	13 729 171	14 025 093	(295 922)	-2.1%	64 307 981

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 (R308,8 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 (R268,2 million over)**

The variance is as a result of no 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 (R239,9 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.

- **Contracted Services (R123,5 million under)**

Under expenditure reflects on the following categories:

- Advisory Services - Research & advisory, due to delays in the procurement of various services in respect of the Mayoral Priority Programme, and due to lower than expected professional services costs for design work leading up to concept design.
- Advisory Services - Project Management, due to the misalignment of period budget provisions and the actual expenditure to date.
- Recreation, Sport, Tourism & Social Development, due to slower than planned implementation of various operating ward allocation projects.
- Waste Minimisation, where the chipping of green waste is consumption driven and is lower than anticipated at this stage.
- R&M Contracted Services Building, due to lower than expected actualisation of Plant Maintenance (PM) orders, and a number of maintenance work not finalised as planned due to unfavourable weather conditions. In addition, completed works are still to be invoiced, vetted and processed.
- Relief Drivers, due to delays in finalisation of the Seasonal Programme as a result of project scope changes.
- R&M Maintenance of Equipment, due to lower than expected actualisation of PM orders, and a number of maintenance work not finalised as planned due to unfavourable weather conditions. In addition, completed works are still to be invoiced, vetted and processed.
- Litter Picking and Street Cleaning, due to misalignment of the period budget and actual expenditure to date.
- Refuse Removal, due to misalignment of the period budget provision and actual expenditure to date.
- Sewage Services, due to the sewerage costs at some of the wastewater plants and informal settlements being slightly less than originally anticipated.
- Meter Management, as a result of the misalignment between the period budget and the actual expenditure trend.
- Transportation Services People, due to misalignment of the period budget and actual expenditure to date.
- Administrative and Support Staff, due to delays in finalisation of the Seasonal Programme as a result of project scope changes.
- Security Services Municipal Facilities, due to costs for September 2024 that still needs to be processed.

- **Irrecoverable debts written off (R241,6 million over)**

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

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	4 781 044	833 036	969 004	(135 969)	-14.0%	4 552 287
Vote 2 - Corporate Services	4 115 188	4 115 181	1 120 928	991 968	128 961	13.0%	4 115 181
Vote 3 - Economic Growth	719 081	720 402	161 165	171 393	(10 228)	-6.0%	720 402
Vote 4 - Energy	18 964 276	18 964 276	4 838 806	4 628 869	209 937	4.5%	19 157 323
Vote 5 - Finance	3 927 081	3 927 081	903 517	997 516	(93 999)	-9.4%	3 927 081
Vote 6 - Future Planning & Resilience	573 300	573 306	112 764	113 981	(1 217)	-1.1%	573 300
Vote 7 - Human Settlements	1 667 896	1 667 896	318 871	347 664	(28 793)	-8.3%	1 667 896
Vote 8 - Office of the City Manager	487 886	487 886	100 638	103 255	(2 616)	-2.5%	487 886
Vote 9 - Safety & Security	6 214 301	6 214 301	1 169 320	1 205 570	(36 250)	-3.0%	6 214 301
Vote 10 - Spatial Planning & Environment	1 681 414	1 681 961	334 412	336 033	(1 621)	-0.5%	1 681 961
Vote 11 - Urban Mobility	4 284 748	4 284 748	831 003	839 140	(8 137)	-1.0%	4 284 748
Vote 12 - Urban Waste Management	3 764 616	3 764 616	707 109	844 117	(137 008)	-16.2%	3 764 616
Vote 13 - Water & Sanitation	13 160 998	13 160 998	2 297 601	2 476 583	(178 981)	-7.2%	13 160 998
Total Expenditure by Vote	64 341 831	64 343 697	13 729 171	14 025 093	(295 922)	-2.1%	64 307 981

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 60.

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 (R128,96 million over)**

Over expenditure reflects on Inventory Consumed, due to under-recovery on labour to operating as a result of outstanding work orders that still needs to be processed to recover labour hours worked.

- **Energy (R209,9 million over)**

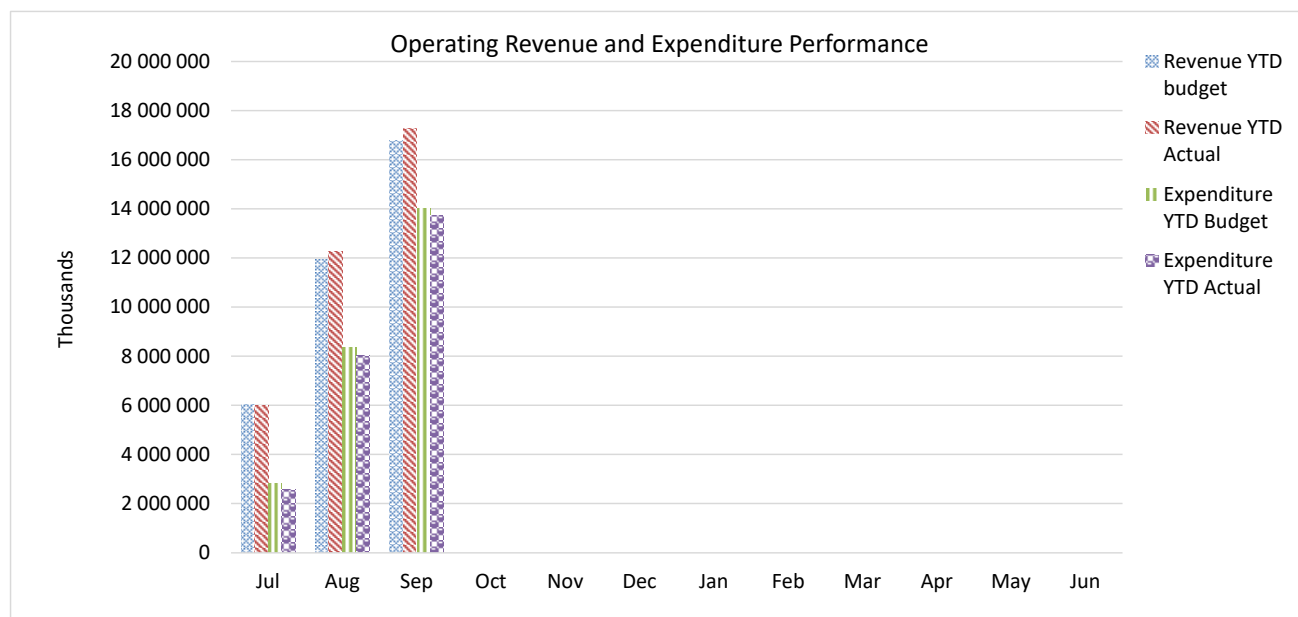
Over expenditure reflects against the following categories:

- Bulk Purchases, due to no instances of load-shedding in the period under review as compared to the same period in the previous financial year. Current period budget provisions are based on historical trends.
- Inventory Consumed, mainly on R&M Materials - General & Consumables, as a result of materials being procured in advance for repairs and maintenance work.

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 60.

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	12 965 375	1 380 370	1 999 731	(619 361)	-31.0%	11 018 116
Funded by:							
National Government	3 395 118	3 395 118	360 694	445 271	(84 577)	-19.0%	2 816 090
Provincial Government	23 549	23 549	973	936	37	4.0%	17 049
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	133 385	145 174	12 918	15 504	(2 586)	-16.7%	102 352
Transfers recognised - capital	3 552 052	3 563 842	374 585	461 711	(87 126)	-18.9%	2 935 491
Borrowing	7 279 730	7 337 879	719 066	1 198 305	(479 239)	-40.0%	6 439 259
Internally generated funds	1 188 851	2 063 655	286 719	339 715	(52 996)	-15.6%	1 643 365
Total Capital Funding	12 020 633	12 965 375	1 380 370	1 999 731	(619 361)	-31.0%	11 018 116

The summary statement of capital budget performance indicates actual capital expenditure of R1 380 million or 10.65% of the current budget.

The year-to-date spend represents 10.70% (R1 006 million) on internally-funded projects and 10.51% (R374 million) on externally grant-funded projects.

Capital budget by municipal vote for 2024/25

Vote Description R thousands	2023/24	Budget Year 2024/25						
	Provisional 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	370 521	37 508	62 892	(25 384)	-40.4%	360 625
Vote 2 - Corporate Services	642 157	436 312	456 892	122 853	118 778	4 075	3.4%	452 130
Vote 3 - Economic Growth	77 007	111 730	127 449	2 457	5 448	(2 992)	-54.9%	126 949
Vote 4 - Energy	1 109 601	1 233 595	1 276 828	203 714	240 789	(37 075)	-15.4%	1 237 275
Vote 5 - Finance	64 131	70 627	70 873	7 189	14 425	(7 236)	-50.2%	68 833
Vote 6 - Future Planning & Resilience	19 973	17 909	18 084	3 536	3 702	(166)	-4.5%	18 075
Vote 7 - Human Settlements	959 185	982 278	982 454	138 189	167 405	(29 216)	-17.5%	981 754
Vote 8 - Office of the City Manager	6 322	3 196	3 211	520	2 884	(2 364)	-82.0%	3 202
Vote 9 - Safety & Security	444 375	483 669	486 992	36 100	62 374	(26 273)	-42.1%	486 940
Vote 10 - Spatial Planning & Environment	252 541	390 286	439 850	29 568	59 622	(30 054)	-50.4%	362 914
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 744 155	205 246	283 309	(78 063)	-27.6%	2 168 454
Vote 12 - Urban Waste Management	592 417	300 619	416 696	83 551	79 933	3 618	4.5%	401 696
Vote 13 - Water & Sanitation	3 315 859	5 093 382	5 571 371	509 938	898 169	(388 232)	-43.2%	4 349 270
Total Capital Expenditure	9 404 356	12 020 633	12 965 375	1 380 370	1 999 731	(619 361)	-31.0%	11 018 116

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

- **Energy Directorate (R37,1 million under)**

The negative variance reflects on the following projects:

- Ground Mounted PV, where tender 280Q/2022/23 became active later than anticipated.
- Noordhoek LV Depot, where the construction tender is in the evaluation phase of the tender process with anticipated award in December 2024.
- Resource efficiency municipal building FY25, where invoices are outstanding for work completed in September 2024.
- HV OH Line Refurbish (structures) FY25, where the delivery of steel is taking longer than anticipated. Furthermore, negotiations are still underway for the removal of informal structures located under the overhead line.
- HV Substations MV Circuit Breaker Replacement FY25, where the delivery is delayed due to supplier constraints.

96.9% spend is forecasted for the projects currently on the budget.

- **Urban Mobility Directorate (R78,1 million under)**

The current negative variance reflects on the following projects:

- IRT Ph2A: Depot Building Works - Mitchells Plain, and Khayelitsha, where some invoices were lower than anticipated, due to delays experienced with the Eskom connection and electric vehicle (EV) duct installation.
- IRT Ph2A: Trunk - E1-M9 Heinz - Duinefontein Railway, due to outstanding invoice.
- IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather conditions, which affected the works and the relocation of existing services.
- MyCiTi Phase 1 IRT Station Rebuilds, where works was delayed as result of matters relating to the Taxi Association. Minimal construction expenditure has been realised due to the late construction start.
- Road Upgrade: Amandel Road: Bottelary River-Church, where the invoice was lower than anticipated, as well as unspent contingencies.

79% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R388,2 million under)**

The year-to-date variance is predominantly due to outstanding invoices, pending wayleave applications, difficulty with hard rock excavations, delays experienced with advertising, as well as projects being delayed due to extortion threats experienced in some areas.

The largest variance is currently reflected on the Potsdam Waste Water Treatment Works (WWTW) project (approximately R300 million), due to outstanding invoices, reductions in foreign exchange and contract price adjustment (CPA), as well as updated cash flow performed by the PSP.

78% 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 70.

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

- **Vote 4 - Energy (R39,5 million)**

The variance is due to:

- **Contingency Provision** - Insurance provision (R15 million) to be utilised as a source of transfer as and when insurance claims are settled and replacement assets acquired in the 2024/25 financial year.
- **Battery Energy Storage Systems** - (R16 million) Budget in the current financial year provides for the professional services for the project. The construction component will be rephased to the 2025/26 financial year as the award of the contract is anticipated in the latter part of the financial year due to the feasibility and conceptual design being delayed. This was only determined after the finalisation of the 2024/25 budget process. Budget and cashflow to be amended during the January 2025 adjustments budget.

- **Vote 10 - Spatial Planning & Environment (R76,9 million)**

The variance is due to:

- **Harmony Flats Visitor Education Centre** - Project delayed due to the Bid Evaluation Committee (BEC) having to re-evaluate the recommended tender as a result of the due diligence report. It is estimated that the contractor will only be on site in March 2025, and the budget will be rephased to the 2026/27 financial year in the January 2025 adjustments budget.
- **Deep South Coastal Conservancies Upgrade** - Due to the unbundling of coastal resorts, a larger framework development plan is required for Millers Point area and therefore this project will be cancelled and funding will be reprioritised to other priority projects within the directorate in the January 2025 adjustments budget.
- **Lowering of Zeekoevlei Weir** - The contract required date is anticipated to be later than initially scheduled as the detailed design had to be revised to align cost to budget. Therefore, a portion of the project will be rephased to outer financial years in the January 2025 adjustments budget.
- **District 6 Public Realm Upgrade** - Project is in the procurement stage; tender closed in August 2024 and evaluation commenced in September 2024. The evaluation process will be completed in October 2024 and a report to BAC will be prepared. Orders for construction to be placed once tender 009Q/2024/25 has been awarded, which will only be available in May 2025. Therefore, a portion of the budget will be rephased to the 2025/26 financial year in the January 2025 adjustments budget.
- **Salt River Station and Parow Station Pedestrian Arcade Upgrades** - Tender 413Q/2022/23 was cancelled due to restrictive eligibility criteria. The Bid Initiation Form (BIF) was revised and signed in August 2024. Procurement commenced with BSC 1 in September 2024. Tender to be finalised for advertisement in October 2024, which is later than initially anticipated. BAC award is scheduled for June 2025 and commencement of work in September 2025. The project will be rephased to the 2025/26 financial year in the January 2025 adjustments budget.

- **Upgrade Khayelitsha Training Centre** - It has been concluded that the Training Centre will be sold, which resulted in less work required than initially anticipated. The funds will be reprioritised to other priority projects once identified. Budget and cashflows to be amended in the January 2025 adjustments budget process.

- **Vote 11 - Urban Mobility (R575 million)**

The variance is mainly due to:

- **PNTG_BIF funded projects (R474 million)** as well as the **EFF component (R26 million)** to be rephased due to unforeseen delays in the rollout of the various projects largely due to the impact of the so-called “Construction Mafia”, which has not only delayed construction progress on site, but also negatively impacted a number of tender processes (even prior to reaching construction), as well as other projects upon which the rollout of the Metro South East (MSE) programme is dependent.
- Delays on the following tenders:
 - 190Q/2023/24 Nyanga Public Transport interchange (pre-tender estimate R180m, inclusive of VAT and escalation) - No bids at all were received.
 - 91Q/2023/24 IRT Ph2A - MyCiti Station Infrastructure (pre-tender estimate R600m, inclusive of VAT and escalation) - No responsive bids received.
 - 195Q/2023/24 Steenbras 810mm Bulk Water Main Relocation (pre-tender estimate R320m, inclusive of VAT and escalation) - Only one bid received, significantly higher than the pre-tender estimate.
- CRR: Congest Relief funded projects (R30 million) to be rephased due to inclement weather, challenges with meeting the owner's expectation of the value offer as well as unlawful land occupation.

- **Vote 13 - Water & Sanitation (R1,2 billion)**

The variance is due to:

- Savings/slippages (R584 million) on the following projects:
 - Potsdam Waste Water Treatment Works (WWTW) (R400 million), due to reductions in foreign exchange and contract price adjustment (CPA) as well as an updated cashflow performed by the professional service provider;
 - N1 Wemmershoek Pipeline Relocation (R105 million), where budget needs to be realigned to latest cash flow projections due to delays in reaching agreement with SANRAL on the City's contribution; and
 - Generators (R79 million), where no new orders will be placed due to contractor poor performance.
- Approximately R171 million reductions are anticipated on the following projects:
 - Athlone Waste Water Treatment Works (WWTW) Extension (aeration blowers and Medium Voltage Motor Controls Panels was received earlier than anticipated in 2023/24);
 - Wildevoëlvlei WWTW Upgrade (revised cash flow); and
 - Bellville WWTW - Replace Membranes (timelines updated based on latest condition assessment).

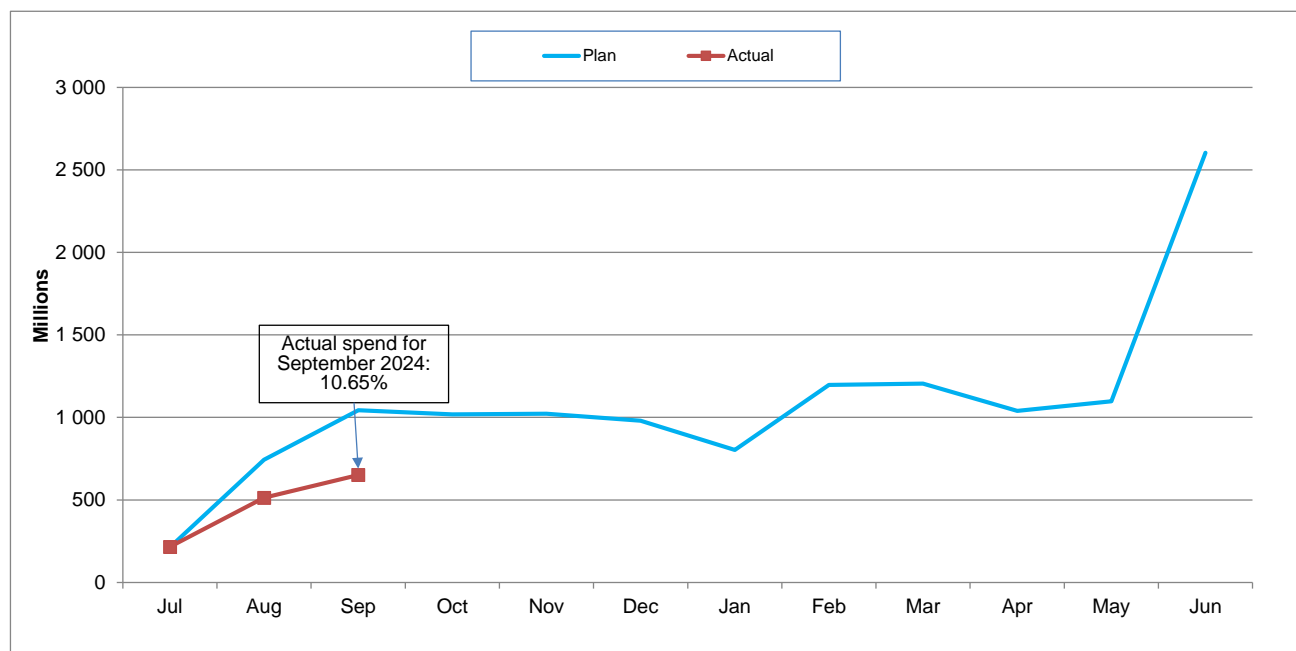
This amount will be absorbed by expediting other projects. The anticipated expenditure will be increased on these projects once finalised.

- The remainder of the amount, approximately R445 million predominantly relates to contingency provisions that the directorate needs to provide.

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

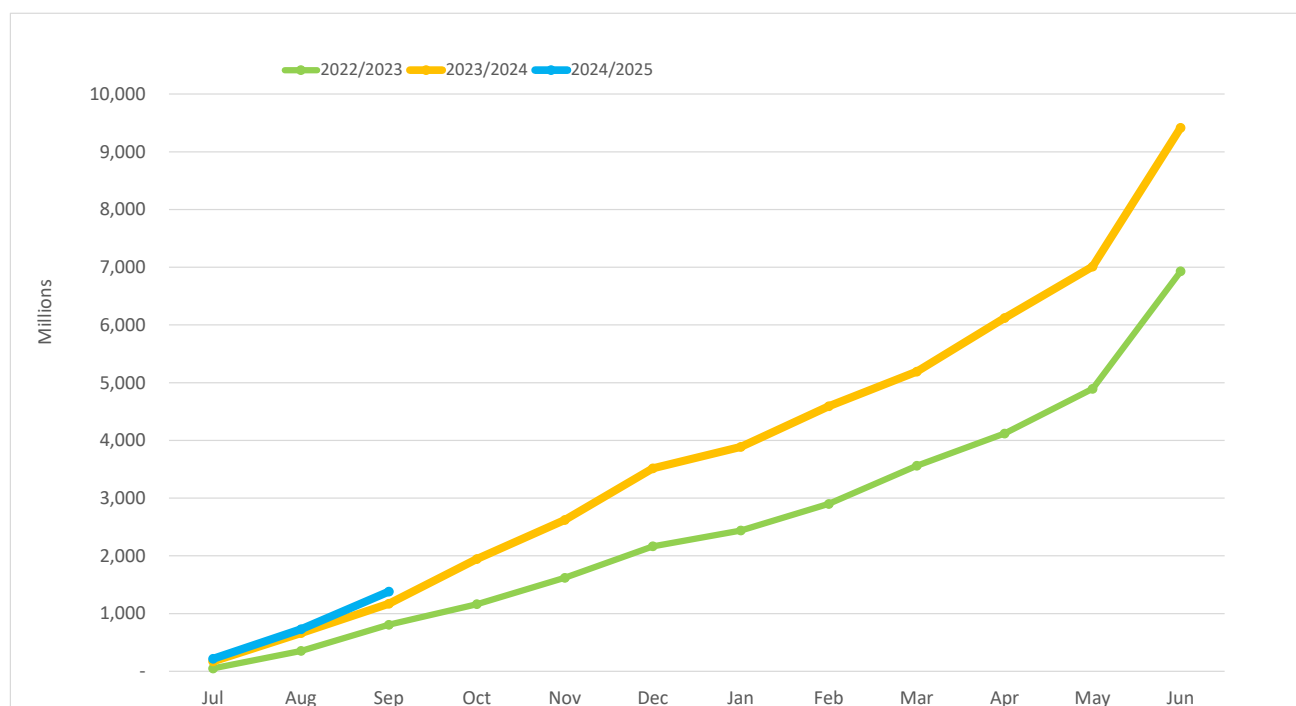
Monthly capital expenditure

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

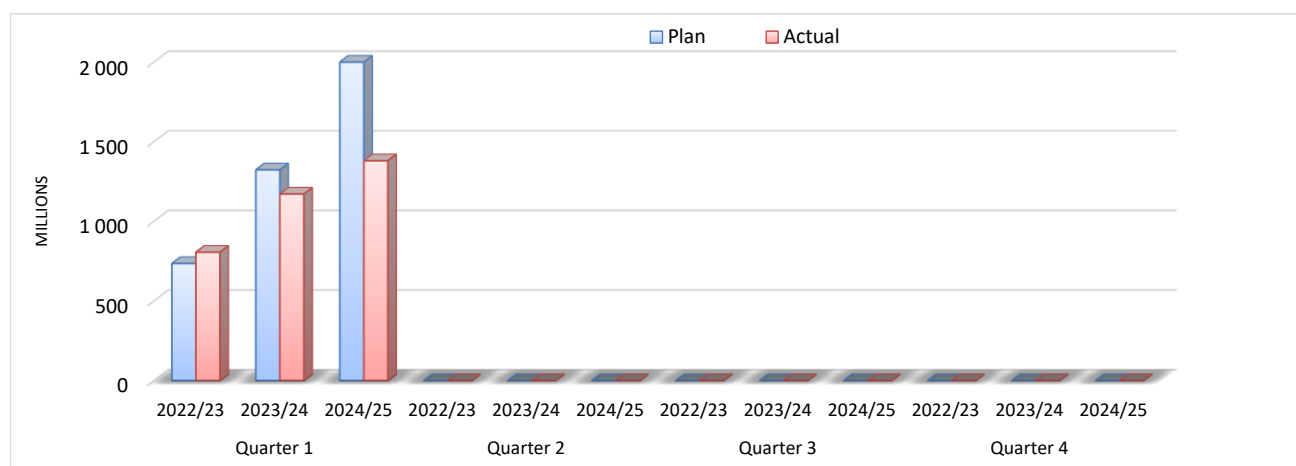


Capital expenditure trend over the current- and past two years

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	1 723 142 142	147 832 664	106 003 683	-41 828 981	1 226 625 293	The project is in the execution phase with construction well underway. Invoices were lower than anticipated, due to delays with the ESKOM connection and electric vehicle (EV) duct installation.
Potsdam WWTW - Extension	1 716 899 715	419 160 000	115 577 294	-303 582 706	1 105 282 459	Tender 146Q/2022/23 and Tender 295Q/2021/22 are being utilised to implement the project. Construction is currently underway. Invoices for work done in period 3 are outstanding and the project manager is following-up. Savings have been realised on the project due to reduction in forex (foreign exchange) and Contract Price Adjustment (CPA). Budget and cash flow will be amended in the January 2025 adjustments budget.
Replace & Upgrade Sewer Network	393 442 008	43 879 000	54 869 733	10 990 733	367 125 101	The programme is ahead of schedule due to satisfactory contractor performance.
Cape Flats Aquifer Recharge	236 089 370	40 000 000	24 604 037	-15 395 963	195 617 816	Tender 348Q/2019/20 is being utilised to implement this project. The construction of civil works to the new treatment plant is underway. The project manager is following-up on the September 2024 invoice, which is still outstanding. Budget and cash flow to be amended in the January 2025 adjustments budget.
Replace & Upgrade Water Network	225 030 794	26 500 000	14 575 113	-11 924 887	222 318 514	The programme is behind schedule due to the cancellation of two projects during the month of August 2024, as a result of extortion and gang violence. The balance of funds represents a contingency, 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
Plant & Vehicles: Replacement	215 532 087	43 995 580	57 653 667	13 658 087	215 532 087	Some vehicles were delivered ahead of schedule as a result of stock availability.
Bulk Retic Sewers in Milnerton Rehab	192 989 669	26 742 000	14 270 919	-12 471 081	162 300 000	The project is in the construction phase. Invoices for September 2024 are outstanding and the project manager is following-up.
Cape Flats Rehabilitation	191 314 397	59 128 505	57 701 400	-1 427 105	178 102 498	The project is in the construction phase. One works package is slightly behind schedule due to delays in finalising the detailed design. The balance of funds represents a contingency, which is currently soft-locked against the project.
System Equipment Replacement	191 190 000	51 639 328	58 955 701	7 316 373	191 190 000	The programme is ahead of schedule due to good contractor performance.
Ground Mounted PV	184 109 170	28 925 000	-	-28 925 000	184 109 170	The project is behind schedule as Tender 280Q/2022/23 became active later than anticipated. Orders for professional services have since been placed. Construction commenced in September 2024.
Gordon's Bay Sewer Rising Main	182 072 713	18 764 618	13 058 167	-5 706 451	176 021 977	Project is behind schedule due to inclement weather as well as difficulties experienced with hard rock excavation at the pump station. The balance of funds represents a contingency, 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
Fleet & Plant: Replacement	177 300 826	69 018 533	69 847 260	828 727	177 300 826	Some items were delivered earlier than anticipated due to stock availability.
Wesfleur Aeration & Blower Replacement	174 219 722	10 263 000	321 816	-9 941 184	157 019 363	Works is underway, however, wayleaves approvals are still outstanding, which has resulted in a delay. The balance of funds represents a contingency, which is currently soft-locked against the project.
Property Acq: Joint Policing Centre	161 000 000	-	-	-	161 000 000	The acquisition process is underway and is forecasted to be concluded by 30 June 2025.
Trappies Sewer System: Rehabilitation	146 000 000	17 337 600	-	-17 337 600	146 000 000	Tender 62Q/2023/24 is being utilised to implement the project. The project is behind schedule due to a court ruling, which requires that the CIDB (Construction Industry Development Board) grading of the contractor must be based on the works package value and not the annual value. The re-submission of reports to the Bid Adjudication Committee also impacted project progress. The project is anticipated to commence in November 2024.
Repl & Upgr Sewerage Pump Stations	137 612 304	10 633 333	6 022 992	-4 610 341	137 612 304	The programme is underway, however, the minor upgrade and replacement of sewer pump stations, infrastructure and fittings are delayed due to delays in shipping of mechanical, electrical and civil engineering components. Delivery is only expected in January 2025.
Athlone WWTW-Capacity Extension	136 397 852	4 600 000	13 644 557	9 044 557	50 512 451	Construction is currently underway. The medium voltage motor control panels were received earlier than anticipated. The balance of funds represents a contingency, which is currently soft-locked against the project.
Bellville WWTW	124 773 276	6 000 000	9 006 705	3 006 705	34 000 000	The project is ahead of schedule due to satisfactory contractor performance. The balance of funds represents a contingency, which is currently soft-locked against the project.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Vehicles, Plant Equip: Additional	104 834 000	21 433 981	17 545 785	-3 888 196	113 400 000	Some vehicles were delivered. Further orders could not be placed due to the small plant tender not being awarded yet. Additional funding is required for the early procurement of vehicles, which were planned for the 2025/26 financial year. Budget and cash flow to be amended in the January 2025 adjustments budget.
N1-Wemmershoek pipeline relocation	104 344 298	-	-	-	-	This project is being done in conjunction with another organ of State. Project commencement is dependant on approval by SANRAL. Budget and cash flow will be amended in the January 2025 adjustments budget.
Cape Flats Aquifer: Hanover Park & Philip	100 000 000	10 000 000	10 251 273	251 273	140 471 554	The project is ahead of schedule due to satisfactory contractor performance.
Sir Lowry's Pass River Upgrade	95 171 807	10 907 710	15 900 247	4 992 537	76 879 472	Construction work is in progress. The project is ahead of schedule due to satisfactory contractor performance. The balance of funds represents a contingency, which is currently soft-locked against the project.
Non-Motorised Transport Programme	92 550 143	6 080 399	4 525 695	-1 554 704	82 887 648	The procurement phase has commenced, however, the professional services invoice for the period was lower than anticipated.
Wildevollevlei WWTW-Upgrade dewatering	90 640 847	14 660 000	-	-14 660 000	45 640 847	The project is currently in the construction tender evaluation phase after delays experienced in the stage gate process. The starting date has been moved accordingly from August 2024 to January 2025. In addition, invoices for the professional service provider are outstanding and the project manager is following-up. Budget and cash flow to be amended in the January 2025 adjustments budget.
Metering Replacement	88 000 000	22 439 883	19 938 130	-2 501 753	88 051 633	Fewer applications for meter replacements were received after completion of the revenue protection investigation.
	7 184 657 140	1 109 941 134	684 274 173	-425 666 961	5 635 001 013	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R7 149 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	18 896 279	18 117 068
Total Commitments	12 016 538	11 353 782
Unspent Conditional Grants	2 431 803	2 184 349
Housing Development	285 982	288 871
MTAB	27 547	27 373
Trust Funds	1 136	1 144
Insurance reserves	513 465	508 581
CRR / Revenue	6 864 102	6 434 912
Other contractual commitments	1 892 503	1 908 552
Uncommitted Funds	6 879 741	6 763 286
Closing Cash and Investment Balance	18 896 279	18 117 068
Non Current Investments	2 271 665	2 287 661
Current Investments	8 696 615	8 680 619
Cash and Cash Equivalents as per Cash flow statement (Table C7)	7 927 999	7 148 788

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

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

The monthly actual and targets can be found in *Actual and revised targets for cash receipts and cash flows* on page 88.

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	6 921 038	295 794	329 064	(33 270)	-10.1%	6 921 038
Total capital expenditure of Transfers and Grants	3 552 052	3 563 842	374 585	461 711	(87 126)	-18.9%	2 935 491
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	10 471 221	10 484 879	670 379	790 776	(120 396)	-15.2%	9 856 529

Detailed information on transfers and grants per funding source is reflected in *Transfers and grants expenditure* on page 83.

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	734	101	12	3	–	–	–	13	863

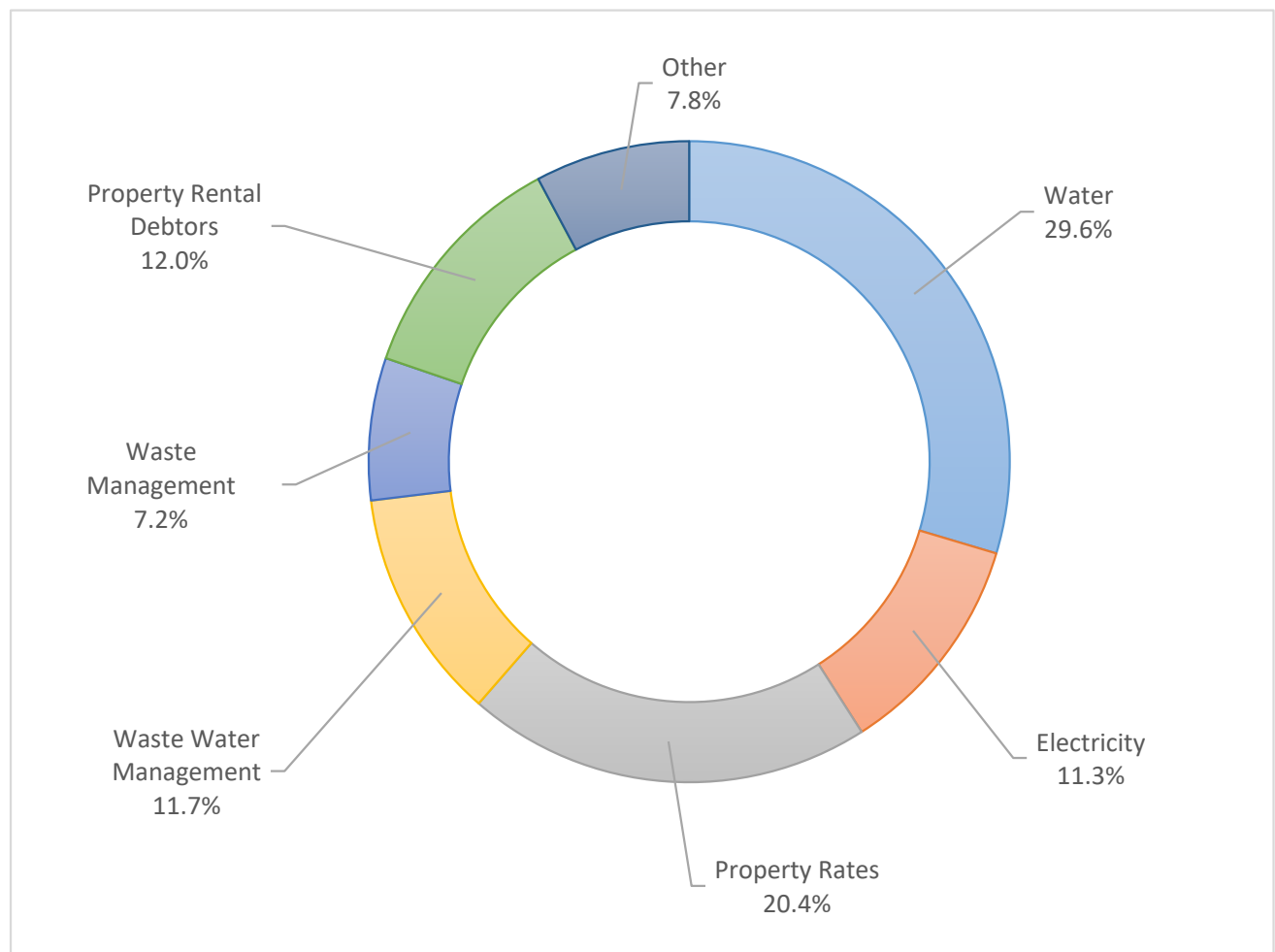
The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to a debit balance, bank rejections, blocked payments and late submission of invoices.

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

DEBTORS**Debtors Age Analysis**

Description	Budget Year 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	2 991 958	29.8%	34 983	0.3%	251 529	2.5%	6 745 267	67.3%	10 023 737
2023/24 - totals only	2 638 100	27.3%	230 421	2.4%	263 955	2.7%	6 530 556	67.6%	9 663 031
Movement	353 858		(195 437)		(12 426)		214 711		360 706
% Increase/(Decrease) year on year		13.4%		-84.8%		-4.7%		3.3%	3.73%

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	R47 265 719.77	R4 868 735.38	R0.00	R0.00	R3 307 321.42	R74 247.90	R0.00	R0.00	R39 015 415.07	An instalment plan is currently in place. A payment of R5,251,205.53 was received on 11 September 2024. Company placed under business rescue. Lock inserted until 7 April 2025.
Basfour 2295 (Pty) Ltd	R40 507 920.65	R1 885 995.35	R0.00	-R0.01	-R1 068.98	R0.00	R0.00	R2 289 076.57	R36 333 917.72	Company placed under business rescue. Lock inserted until 7 April 2025.
Cornucopia Trust	R31 157 666.18	R3 307 492.00	R3 399 772.52	R0.00	R0.00	R0.00	R0.00	R10 551 228.55	R13 899 173.11	An instalment plan is currently in place. A payment of R2,765,667.00 was received on 2 October 2024.
Cornucopia Trust	R28 374 700.24	R1 556 899.81	R2 360 587.93	R0.00	R231 743.34	R0.00	R0.00	R11 750 691.01	R12 474 778.15	An instalment plan is currently in place. A payment of R1,336,322.68 was received on 2 October 2024.
Cape Town Community Housing Co Pty Ltd	R22 756 434.94	R530 843.65	R157 450.21	R556 333.45	R473 434.57	R494 632.64	R510 479.82	R3 399 885.47	R16 633 375.13	The account is in dispute with a lock inserted until 8 November 2024.
Myriad Trust	R19 018 248.95	R2 033 580.67	R3 491 701.59	R11 169.31	R3 015 361.80	R1 220 284.86	R0.00	R3 736 297.89	R5 509 852.83	An instalment plan is currently in place. A payment of R75,000.00 was received on 1 October 2024.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Beadica 281 Cc	R 18 092 410.94	R 8 947 624.27	R 6 048 326.33	R 2 522.18	R 2 946 510.84	R 17 911.16	R 56 441.42	R 73 074.74	R 0.00	A disconnection service order was created on 20 September 2024.
Ndabeni Communal Property Trust	R 13 955 589.61	R 1 927 028.16	R 185 518.39	R 173 675.32	R 176 418.36	R 154 457.33	R 155 721.35	R 1 132 950.08	R 10 049 820.62	Proposal to write off as per management decision is still pending.
Migra Fabrics (Pty) Ltd	R 12 145 993.66	R 350 908.33	R 328 130.63	R 307 877.98	R 951 711.57	R 317 037.78	R 315 090.44	R 1 507 444.57	R 8 067 792.36	The account has an Insolvency lock until 27 June 2025 and Debt Management lock until 30 November 2024.
Northern Value Share Block Pty Ltd	R 11 427 082.72	R 239 944.43	R 249 848.17	R 213 838.21	R 245 825.93	R 244 966.52	R 243 083.48	R 1 480 566.43	R 8 509 009.55	A payment of R42,844.11 was received on 2 October 2024 and account is currently with Legal Department.
TOTAL	R 244 701 767.66	R 25 649 052.05	R 16 221 335.77	R 1 265 416.44	R 11 347 258.85	R 2 523 538.19	R 1 280 816.51	R 35 921 215.31	R 150 493 134.54	

Top 10 Commercial debtors service charges breakdown

Customer	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Security deposit	Sundries	TOTAL
Basfour 2295 (Pty) Ltd	R 0.00	R 47 489 719.77	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 0.00	R 47 265 719.77
Basfour 2295 (Pty) Ltd	R 0.00	R 0.00	R 3 968 287.19	R 3 331 865.55	R 0.00	R 25 641 735.21	R 7 560 548.35	-R 3 342.99	R 8 827.34	R 40 507 920.65
Cornucopia Trust	R 0.00	R 31 157 666.18	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 31 157 666.18
Cornucopia Trust	R 189.80	R 0.00	R 2 658 966.11	R 3 086 390.79	R 0.00	R 18 231 747.18	R 4 398 163.36	-R 757.00	R 0.00	R 28 374 700.24
Cape Town Community Housing Co Pty Ltd	R 25.40	R 284.71	R 21 896.43	R 13 737.85	R 16 834.45	R 22 703 005.59	R 0.00	R 0.00	R 650.51	R 22 756 434.94
Myriad Trust	R 0.00	R 19 502 748.95	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 484 500.00	R 0.00	R 19 018 248.95
Beadica 281 Cc	R 0.00	R 18 199 410.94	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 107 000.00	R 0.00	R 18 092 410.94
Ndabeni Communal Property Trust	R 41 418.09	R 0.00	R 14 281.70	R 14 281.70	R 13 611.98	R 12 473 432.14	R 0.00	R 0.00	R 1 398 564.00	R 13 955 589.61
Migra Fabrics (Pty) Ltd	R 0.00	R 2 871 281.79	R 4 684 804.43	R 4 602 662.44	R 0.00	R 0.00	R 0.00	-R 12 755.00	R 0.00	R 12 145 993.66
Northern Value Share Block Pty Ltd	R 54 963.74	R 0.00	R 570 960.48	R 411 014.27	R 0.00	R 10 391 166.89	R 0.00	-R 1 022.66	R 0.00	R 11 427 082.72

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	R12 786 490.53	R74 687.03	R79 321.64	R136 134.89	R73 911.78	R153 923.17	R141 390.82	R1 022 201.81	R11 104 919.39	The account was discussed by the Revenue Task Team on 24 April 2024. A water meter replacement is in progress. Proposal for write-off as per executive level decision is still pending.
Church Methodist	R9 450 176.94	R180 231.23	R57 631.80	R122 987.90	R101 235.03	R117 711.62	R111 713.61	R773 265.62	R7 985 400.13	The account was discussed by the Revenue Task Team on 24 April 2024. A water meter replacement is in progress. Proposal for write-off as per executive level decision is still pending.
Conference Of The Methodist Church Of Southern Africa	R7 327 081.56	R228 491.64	R223 861.63	R242 547.60	R202 384.45	R211 934.85	R203 660.94	R1 460 319.41	R4 553 881.04	The account was discussed by the Revenue Task Team on 24 April 2024. A water meter replacement is in progress. Proposal for write-off as per executive level decision is still pending.
St Johns 1 Body Corporate	R7 024 505.43	R505 520.90	R260 257.32	R182 385.00	R216 807.81	R227 065.43	R481 848.16	R4 323 422.19	R827 198.62	The account is currently in dispute and has an active dunning lock until 30 November 2024.
The Huntsman Body Corporate	R5 671 290.68	R490 280.18	R0.00	R0.00	R0.00	R0.00	R241 251.34	R1 248 685.26	R3 691 073.90	An instalment plan is currently in place. A payment of R200 000.00 was received on 5 October 2024.
Bold Moves 127 (Pty) Ltd	R4 906 087.35	R372 619.46	R56 617.94	R66 719.42	R833 975.46	R495.10	R0.00	R102 729.95	R3 472 930.02	The entity is in the process of being liquidated.
Cape Town City Mission	R4 321 664.94	R137 237.92	R107 843.14	R93 614.10	R95 422.96	R89 877.25	R90 652.34	R765 339.42	R2 941 677.81	The account has been handed over to external attorneys.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Paardevelei Retirement Estate Body Corpor Rate	R4 287 365.63	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 962 090.56	R2 325 275.07	An instalment plan is currently in place. A payment of R50 000.00 was received on 5 October 2024.
Perbro House Body Corporate	R3 773 774.61	R723 993.48	R744 948.65	R677 679.03	R691 954.16	R939 015.92	R0.00	R0.00	-R3 816.63	Water and Electricity services has been disconnected. A payment of R500 000.00 was received on 3 October 2024.
Paardevelei Retirement Estate Body Corpor Rate	R3 746 523.55	R60 283.13	R0.00	R0.00	R0.00	R0.00	R0.00	R739 811.47	R2 946 428.95	An instalment plan is currently in place. A payment of R90 000.00 was received on 5 October 2024.
TOTAL	R63 294 961.22	R2 773 344.97	R1 530 482.12	R1 522 067.94	R2 215 691.65	R1 740 023.34	R1 270 517.21	R12 397 865.69	R39 844 968.30	

Top 10 Residential debtors service charges breakdown

Customer	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Sundries	Security deposit	TOTAL
Church Methodist	R 2 975.95	R 0.00	R 12 623 239.33	R 160 275.25	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12 786 490.53
Church Methodist	R 834.00	R 0.00	R 9 274 806.63	R 174 536.31	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 9 450 176.94
Conference Of The Methodist Church Of Southern Africa	R 0.00	R 0.00	R 3 502 200.34	R 2 968 137.78	R 2 786.23	R 804 287.93	R 0.00	R 49 669.28	R 0.00	R 7 327 081.56
St Johns 1 Body Corporate	R 0.00	R 3 504 577.81	R 2 568 588.89	R 848 617.96	R 107 438.03	R 0.00	R 0.00	R 0.00	-R 4 717.26	R 7 024 505.43
The Huntsman Body Corporate	R 0.00	R 0.00	R 2 328 031.88	R 2 836 867.65	R 321 067.34	R 186 225.02	R 0.00	R 0.00	-R 901.21	R 5 671 290.68
Bold Moves 127 (Pty) Ltd	R 2 620 224.88	R 243 510.60	R 433 053.85	R 360 056.27	R 98 157.86	R 1 036 298.08	R 118 959.44	R 0.00	-R 4 173.63	R 4 906 087.35
Cape Town City Mission	R 867 185.69	R 1 325 101.69	R 830 287.05	R 518 501.60	R 154 886.41	R 629 555.50	R 0.00	R 0.00	-R 3 853.00	R 4 321 664.94
Paardevelei Retirement Estate Body Corpor Rate	R 0.00	R 4 862 365.63	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 575 000.00	R 4 287 365.63
Perbro House Body Corporate	R 0.00	R 2 518 433.83	R 390 841.06	R 769 459.50	R 98 856.85	R 0.00	R 0.00	R 0.00	-R 3 816.63	R 3 773 774.61
Paardevelei Retirement Estate Body Corpor Rate	R 0.00	R 0.00	R 352 839.72	R 1 540 199.09	R 1 853 484.74	R 0.00	R 0.00	R 0.00	R 0.00	R 3 746 523.55

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						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	11 986 459	12 712 797	12 712 797	3 148 570	3 178 199	(29 629)	-0.9%	12 712 797
Service charges	28 550 345	30 391 426	30 391 426	8 575 728	8 194 519	381 209	4.7%	30 792 730
Investment revenue	1 578 846	1 071 910	1 071 910	403 614	267 803	135 810	50.7%	1 071 910
Transfers and subsidies - Operational	6 719 779	6 919 169	6 921 038	2 172 343	2 370 477	(198 134)	-8.4%	6 920 621
Other own revenue	12 636 446	12 847 906	12 847 906	2 969 140	2 774 462	194 679	7.0%	–
Total Revenue (excluding capital transfers and contributions)	61 471 876	63 943 208	63 945 077	17 269 395	16 785 460	483 935	2.9%	64 278 557
Employee costs	17 107 614	19 311 622	19 305 222	4 091 011	4 399 845	(308 835)	-7.0%	18 974 253
Remuneration of Councillors	183 030	200 324	200 324	44 108	44 187	(79)	-0.2%	200 324
Depreciation and amortisation	3 495 788	3 807 670	3 807 669	924 679	946 118	(21 439)	-2.3%	3 807 669
Interest	829 972	1 214 301	1 214 301	215 019	264 383	(49 364)	-18.7%	1 214 074
Inventory consumed and bulk purchases	20 593 138	22 549 872	22 533 639	5 292 468	5 033 308	259 160	5.1%	22 808 776
Transfers and subsidies	359 818	360 208	367 270	83 795	83 173	621	0.7%	370 199
Other expenditure	15 881 288	16 897 834	16 915 273	3 078 092	3 254 078	(175 986)	-5.4%	16 932 685
Total Expenditure	58 450 649	64 341 831	64 343 697	13 729 171	14 025 093	(295 922)	-2.1%	64 307 981
Surplus/(Deficit)	3 021 226	(398 624)	(398 620)	3 540 224	2 760 368	779 856	28.3%	(29 423)
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 563 842	374 585	488 867	(114 282)	-23.4%	3 563 842
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	-	–
Surplus/(Deficit) after capital transfers & contributions	5 556 892	3 153 428	3 165 222	3 914 809	3 249 235	665 574	20.5%	3 534 418
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	-	–
Surplus/ (Deficit) for the year	5 556 892	3 153 428	3 165 222	3 914 809	3 249 235	665 574	20.5%	3 534 418
<u>Capital expenditure & funds sources</u>								
Capital expenditure	9 404 356	12 020 633	12 965 375	1 380 370	1 999 731	(619 361)	-31.0%	11 018 116
Capital transfers recognised	2 579 517	3 552 052	3 563 842	374 585	461 711	(87 126)	-18.9%	2 935 491
Borrowing	2 544 486	7 279 730	7 337 879	719 066	1 198 305	(479 239)	-40.0%	6 439 259
Internally generated funds	4 280 353	1 188 851	2 063 655	286 719	339 715	(52 996)	-15.6%	1 643 365
Total sources of capital funds	9 404 356	12 020 633	12 965 375	1 380 370	1 999 731	(619 361)	-31.0%	11 018 116
<u>Financial position</u>								
Total current assets	21 706 601	24 178 012	23 303 208	20 902 261				23 303 208
Total non current assets	70 371 869	78 923 966	79 868 708	72 201 825				79 868 708
Total current liabilities	14 397 126	16 012 766	16 000 037	10 844 610				16 000 037
Total non current liabilities	10 400 311	19 702 048	19 772 927	11 309 749				19 772 927
Community wealth/Equity	67 281 033	67 387 163	67 398 953	70 949 726				67 398 953
<u>Cash flows</u>								
Net cash from (used) operating	7 897 811	6 441 207	6 452 997	3 043 803	1 787 499	(1 256 304)	-70.3%	6 452 997
Net cash from (used) investing	(8 032 788)	(10 102 203)	(11 046 945)	(2 540 925)	(2 635 527)	(94 603)	3.6%	(11 046 945)
Net cash from (used) financing	(688 229)	4 434 065	4 492 215	842 519	(246 147)	(1 088 667)	442.3%	4 492 215
Cash/cash equivalents at the month/year end	7 287 575	6 576 459	5 701 656	7 148 788	4 709 214	(2 439 573)	-51.8%	5 701 656

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						
	Provisional 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	19 742 169	5 546 916	5 421 210	125 706	2.3%	19 740 668
Executive and council	1 985	376	376	337	94	243	258.9%	506
Finance and administration	19 755 408	19 741 789	19 741 789	5 546 571	5 421 115	125 457	2.3%	19 740 158
Internal audit	14	4	4	7	1	6	688.9%	4
Community and public safety	4 554 905	4 773 683	4 773 683	941 986	989 009	(47 022)	-4.8%	4 723 383
Community and social services	119 751	127 046	127 046	38 721	41 116	(2 395)	-5.8%	127 046
Sport and recreation	79 091	71 520	71 520	11 167	16 276	(5 109)	-31.4%	71 520
Public safety	2 325 370	2 386 413	2 386 413	499 959	432 343	67 617	15.6%	2 336 113
Housing	1 631 603	1 724 218	1 724 218	328 626	388 932	(60 306)	-15.5%	1 724 218
Health	399 089	464 486	464 486	63 513	110 342	(46 829)	-42.4%	464 486
Economic and environmental services	2 861 587	3 793 956	3 807 615	545 736	602 564	(56 828)	-9.4%	3 807 613
Planning and development	638 856	667 869	669 366	156 109	164 314	(8 205)	-5.0%	669 363
Road transport	2 151 393	3 079 634	3 091 424	380 370	431 755	(51 385)	-11.9%	3 091 424
Environmental protection	71 337	46 453	46 826	9 257	6 496	2 761	42.5%	46 826
Trading services	36 832 630	39 184 030	39 184 030	10 607 705	10 261 189	346 516	3.4%	39 569 312
Energy sources	20 480 288	21 970 830	21 970 830	6 731 235	6 292 842	438 393	7.0%	22 414 896
Water management	10 625 368	11 146 233	11 146 233	2 242 516	2 273 150	(30 633)	-1.3%	11 146 233
Waste water management	3 679 341	3 886 179	3 886 179	1 015 412	1 071 630	(56 218)	-5.2%	3 886 179
Waste management	2 047 633	2 180 788	2 180 788	618 541	623 567	(5 025)	-0.8%	2 122 004
Other	1 012	1 423	1 423	1 637	356	1 281	360.1%	1 423
Total Revenue - Functional	64 007 541	67 495 260	67 508 919	17 643 980	17 274 327	369 652	2.1%	67 842 399
Expenditure - Functional								
Governance and administration	9 086 566	3 439 081	3 433 530	983 975	772 255	211 720	27.4%	3 383 569
Executive and council	566 125	135 747	135 499	23 568	(1 004)	24 572	-2447.1%	135 499
Finance and administration	8 455 783	3 299 818	3 294 515	960 408	772 652	187 756	24.3%	3 244 554
Internal audit	64 658	3 516	3 516	(0)	608	(608)	-100.0%	3 516
Community and public safety	10 654 879	14 735 432	14 741 949	2 915 730	3 078 873	(163 143)	-5.3%	14 567 949
Community and social services	1 074 303	1 834 301	1 833 895	365 027	395 732	(30 705)	-7.8%	1 786 375
Sport and recreation	1 481 069	2 243 054	2 244 013	430 402	471 687	(41 285)	-8.8%	2 194 179
Public safety	4 702 521	6 342 275	6 341 442	1 228 837	1 271 903	(43 066)	-3.4%	6 341 442
Housing	1 955 283	2 491 391	2 487 685	521 198	537 746	(16 548)	-3.1%	2 487 685
Health	1 441 703	1 824 410	1 834 914	370 265	401 804	(31 538)	-7.8%	1 758 268
Economic and environmental services	6 434 930	7 597 918	7 598 988	1 514 255	1 567 627	(53 371)	-3.4%	7 809 157
Planning and development	1 717 619	2 142 996	2 142 520	449 452	458 162	(8 710)	-1.9%	2 352 690
Road transport	4 397 035	4 994 071	4 995 244	977 533	1 015 069	(37 536)	-3.7%	4 995 244
Environmental protection	320 277	460 851	461 224	87 270	94 396	(7 125)	-7.5%	461 224
Trading services	32 153 678	38 348 942	38 348 294	8 267 358	8 557 494	(290 135)	-3.4%	38 326 370
Energy sources	18 792 021	21 384 317	21 383 907	5 413 410	5 209 157	204 253	3.9%	21 363 358
Water management	8 895 820	9 629 760	9 629 558	1 690 461	1 771 695	(81 234)	-4.6%	9 629 558
Waste water management	3 656 539	5 356 732	5 356 697	974 925	1 162 587	(187 662)	-16.1%	5 356 089
Waste management	809 298	1 978 132	1 978 132	188 563	414 055	(225 493)	-54.5%	1 977 365
Other	120 597	220 463	220 936	47 852	48 844	(992)	-2.0%	220 936
Total Expenditure - Functional	58 450 649	64 341 835	64 343 697	13 729 171	14 025 093	(295 922)	-2.1%	64 307 981
Surplus/ (Deficit) for the year	5 556 892	3 153 425	3 165 222	3 914 809	3 249 235	665 574	20.5%	3 534 418

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						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	955 096	1 008 920	1 008 920	200 165	263 342	(63 177)	-24.0%	1 008 920
Vote 2 - Corporate Services	104 867	78 364	78 364	15 924	16 657	(733)	-4.4%	78 364
Vote 3 - Economic Growth	363 229	282 332	283 653	82 673	58 801	23 871	40.6%	284 348
Vote 4 - Energy	20 301 594	21 761 003	21 761 003	6 643 760	6 205 386	438 374	7.1%	22 205 074
Vote 5 - Finance	18 871 350	19 087 456	19 087 456	5 411 690	5 303 968	107 722	2.0%	19 087 456
Vote 6 - Future Planning & Resilience	64 581	69 439	69 439	6 538	7 522	(984)	-13.1%	69 439
Vote 7 - Human Settlements	1 631 983	1 723 981	1 723 981	328 578	388 927	(60 349)	-15.5%	1 723 981
Vote 8 - Office of the City Manager	1 985	916	916	173	98	75	76.9%	1 046
Vote 9 - Safety & Security	2 370 217	2 446 022	2 446 022	523 926	457 535	66 391	14.5%	2 395 722
Vote 10 - Spatial Planning & Environment	640 754	679 653	680 201	162 102	164 310	(2 208)	-1.3%	680 201
Vote 11 - Urban Mobility	2 274 998	3 091 210	3 103 000	381 779	428 354	(46 575)	-10.9%	3 103 000
Vote 12 - Urban Waste Management	2 092 894	2 202 793	2 202 793	620 999	628 694	(7 695)	-1.2%	2 141 678
Vote 13 - Water & Sanitation	14 333 991	15 063 170	15 063 170	3 265 672	3 350 733	(85 061)	-2.5%	15 063 170
Total Revenue by Vote	64 007 541	67 495 260	67 508 919	17 643 980	17 274 327	369 652	2.1%	67 842 399
Expenditure by Vote								
Vote 1 - Community Services & Health	4 095 388	4 781 045	4 781 044	833 036	969 004	(135 969)	-14.0%	4 552 287
Vote 2 - Corporate Services	3 600 370	4 115 188	4 115 181	1 120 928	991 968	128 961	13.0%	4 115 181
Vote 3 - Economic Growth	645 128	719 081	720 402	161 165	171 393	(10 228)	-6.0%	720 402
Vote 4 - Energy	16 932 773	18 964 276	18 964 276	4 838 806	4 628 869	209 937	4.5%	19 157 323
Vote 5 - Finance	3 386 594	3 927 081	3 927 081	903 517	997 516	(93 999)	-9.4%	3 927 081
Vote 6 - Future Planning & Resilience	543 604	573 300	573 306	112 764	113 981	(1 217)	-1.1%	573 300
Vote 7 - Human Settlements	1 577 781	1 667 896	1 667 896	318 871	347 664	(28 793)	-8.3%	1 667 896
Vote 8 - Office of the City Manager	485 592	487 886	487 886	100 638	103 255	(2 616)	-2.5%	487 886
Vote 9 - Safety & Security	5 541 728	6 214 301	6 214 301	1 169 320	1 205 570	(36 250)	-3.0%	6 214 301
Vote 10 - Spatial Planning & Environment	1 447 695	1 681 414	1 681 961	334 412	336 033	(1 621)	-0.5%	1 681 961
Vote 11 - Urban Mobility	4 295 067	4 284 748	4 284 748	831 003	839 140	(8 137)	-1.0%	4 284 748
Vote 12 - Urban Waste Management	3 522 246	3 764 616	3 764 616	707 109	844 117	(137 008)	-16.2%	3 764 616
Vote 13 - Water & Sanitation	12 376 682	13 160 998	13 160 998	2 297 601	2 476 583	(178 981)	-7.2%	13 160 998
Total Expenditure by Vote	58 450 649	64 341 831	64 343 697	13 729 171	14 025 093	(295 922)	-2.1%	64 307 981
Surplus/ (Deficit) for the year	5 556 892	3 153 429	3 165 222	3 914 809	3 249 235	665 574	20.5%	3 534 418

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						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	19 940 176	21 328 255	21 328 255	6 514 839	6 071 215	443 625	7.3%	21 772 325
Service charges - Water	4 844 312	4 999 113	4 999 113	1 132 971	1 169 884	(36 914)	-3.2%	4 999 113
Service charges - Waste Water Management	2 416 264	2 547 558	2 547 558	559 467	590 028	(30 561)	-5.2%	2 547 558
Service charges - Waste management	1 349 593	1 516 500	1 516 500	368 451	363 392	5 059	1.4%	1 473 734
Sale of Goods and Rendering of Services	703 401	677 442	677 442	193 239	179 493	13 746	7.7%	663 222
Agency services	278 170	295 891	295 891	69 030	73 973	(4 943)	-6.7%	295 891
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	324 025	317 698	317 698	86 147	81 375	4 773	5.9%	316 460
Interest from Current and Non Current Assets	1 578 846	1 071 910	1 071 910	403 614	267 803	135 810	50.7%	1 071 910
Dividends	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	465 769	461 984	461 984	133 553	118 975	14 578	12.3%	461 938
Licence and permits	543	196	196	260	49	211	429.2%	42 327
Operational Revenue	515 408	423 647	423 647	109 875	98 477	11 399	11.6%	423 190
Non-Exchange Revenue								
Property rates	11 986 459	12 712 797	12 712 797	3 148 570	3 178 199	(29 629)	-0.9%	12 712 797
Surcharges and Taxes	365 452	429 894	429 894	105 387	107 474	(2 086)	-1.9%	430 439
Fines, penalties and forfeits	1 910 359	1 888 192	1 888 192	465 080	317 005	148 076	46.7%	1 838 404
Licence and permits	49 785	56 610	56 610	12 478	12 948	(470)	-3.6%	14 479
Transfers and subsidies - Operational	6 719 779	6 919 169	6 921 038	2 172 343	2 370 477	(198 134)	-8.4%	6 920 621
Interest	137 912	94 426	94 426	38 165	23 606	14 558	61.7%	94 426
Fuel Levy	2 639 290	2 749 549	2 749 549	916 516	916 516	0	0.0%	2 749 549
Operational Revenue	–	–	–	–	–	–	–	131
Gains on disposal of Assets	152 916	59 079	59 079	–	1 257	(1 257)	-100.0%	56 746
Other Gains	5 093 415	5 393 297	5 393 297	839 408	843 314	(3 906)	-0.5%	5 393 297
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	61 471 876	63 943 208	63 945 077	17 269 395	16 785 460	483 935	2.9%	64 278 557
Expenditure By Type								
Employee related costs	17 107 614	19 311 622	19 305 222	4 091 011	4 399 845	(308 835)	-7.0%	18 974 253
Remuneration of councillors	183 030	200 324	200 324	44 108	44 187	(79)	-0.2%	200 324
Bulk purchases - electricity	13 941 386	15 472 230	15 472 230	4 116 202	3 847 973	268 229	7.0%	15 739 924
Inventory consumed	6 651 752	7 077 642	7 061 409	1 176 266	1 185 335	(9 069)	-0.8%	7 068 852
Debt impairment	646 452	2 856 164	2 856 164	336 713	576 650	(239 937)	-41.6%	2 810 400
Depreciation and amortisation	3 495 788	3 807 670	3 807 669	924 679	946 118	(21 439)	-2.3%	3 807 669
Interest	829 972	1 214 301	1 214 301	215 019	264 383	(49 364)	-18.7%	1 214 074
Contracted services	9 500 850	9 767 036	9 748 218	1 434 949	1 558 461	(123 512)	-7.9%	9 742 495
Transfers and subsidies	359 818	360 208	367 270	83 795	83 173	621	0.7%	370 199
Irrecoverable debts written off	2 222 618	188 242	188 242	269 754	28 202	241 552	856.5%	265 637
Operational costs	3 119 191	3 520 240	3 556 497	970 702	1 008 073	(37 370)	-3.7%	3 547 991
Losses on Disposal of Assets	11 729	2 244	2 244	31	168	(137)	-81.5%	2 254
Other Losses	380 448	563 908	563 907	65 942	82 524	(16 582)	-20.1%	563 907
Total Expenditure	58 450 649	64 341 831	64 343 697	13 729 171	14 025 093	(295 922)	-2.1%	64 307 981
Surplus/(Deficit)	3 021 226	(398 624)	(398 620)	3 540 224	2 760 368	779 856	28.3%	(29 423)
Transfers and subsidies - capital (monetary allocations)	2 535 548	3 552 052	3 563 842	374 585	488 867	(114 282)	-23.4%	3 563 842
Transfers and subsidies - capital (in-kind)	117	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	5 556 892	3 153 428	3 165 222	3 914 809	3 249 235			3 534 418
Income Tax	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	5 556 892	3 153 428	3 165 222	3 914 809	3 249 235			3 534 418
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	3 165 222	3 914 809	3 249 235			3 534 418
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions	–	–	–	–	–			–
Surplus/ (Deficit) for the year	5 556 892	3 153 428	3 165 222	3 914 809	3 249 235			3 534 418

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						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	368 443	329 440	370 521	37 508	62 892	(25 384)	-40.4%	360 625
Vote 2 - Corporate Services	642 157	436 312	456 892	122 853	118 778	4 075	3.4%	452 130
Vote 3 - Economic Growth	77 007	111 730	127 449	2 457	5 448	(2 992)	-54.9%	126 949
Vote 4 - Energy	1 109 601	1 233 595	1 276 828	203 714	240 789	(37 075)	-15.4%	1 237 275
Vote 5 - Finance	64 131	70 627	70 873	7 189	14 425	(7 236)	-50.2%	68 833
Vote 6 - Future Planning & Resilience	19 973	17 909	18 084	3 536	3 702	(166)	-4.5%	18 075
Vote 7 - Human Settlements	959 185	982 278	982 454	138 189	167 405	(29 216)	-17.5%	981 754
Vote 8 - Office of the City Manager	6 322	3 196	3 211	520	2 884	(2 364)	-82.0%	3 202
Vote 9 - Safety & Security	444 375	483 669	486 992	36 100	62 374	(26 273)	-42.1%	486 940
Vote 10 - Spatial Planning & Environment	252 541	390 286	439 850	29 568	59 622	(30 054)	-50.4%	362 914
Vote 11 - Urban Mobility	1 552 346	2 567 589	2 744 155	205 246	283 309	(78 063)	-27.6%	2 168 454
Vote 12 - Urban Waste Management	592 417	300 619	416 696	83 551	79 933	3 618	4.5%	401 696
Vote 13 - Water & Sanitation	3 315 859	5 093 382	5 571 371	509 938	898 169	(388 232)	-43.2%	4 349 270
Total Capital Expenditure	9 404 356	12 020 633	12 965 375	1 380 370	1 999 731	(619 361)	-31.0%	11 018 116
Capital Expenditure - Functional Classification								
Governance and administration	1 680 541	1 153 934	1 239 122	271 662	296 589	(24 927)	-8.4%	1 210 218
Executive and council	1 373	2 500	5 000	413	1 173	(760)	-64.8%	5 021
Finance and administration	1 674 347	1 151 355	1 234 043	271 186	295 337	(24 151)	-8.2%	1 205 134
Internal audit	4 821	79	79	64	79	(16)	-19.7%	64
Community and public safety	1 509 117	1 543 209	1 580 863	193 191	259 507	(66 316)	-25.6%	1 571 498
Community and social services	67 909	116 977	119 942	14 824	19 731	(4 907)	-24.9%	98 357
Sport and recreation	238 551	192 630	226 022	13 536	27 862	(14 326)	-51.4%	238 342
Public safety	291 163	198 642	195 162	25 190	34 670	(9 480)	-27.3%	195 162
Housing	889 174	976 831	976 391	135 133	166 782	(31 648)	-19.0%	976 291
Health	22 319	58 130	63 345	4 507	10 463	(5 956)	-56.9%	63 345
Economic and environmental services	1 725 474	3 197 899	3 433 050	234 400	346 429	(112 029)	-32.3%	2 780 705
Planning and development	151 794	225 399	251 129	9 969	23 600	(13 632)	-57.8%	202 953
Road transport	1 426 792	2 716 756	2 896 016	204 447	283 530	(79 083)	-27.9%	2 320 516
Environmental protection	146 888	255 744	285 905	19 984	39 298	(19 315)	-49.1%	257 237
Trading services	4 488 683	6 124 868	6 711 528	680 979	1 096 394	(415 415)	-37.9%	5 454 883
Energy sources	1 106 808	1 206 454	1 244 169	201 214	239 789	(38 575)	-16.1%	1 204 616
Water management	856 980	1 227 340	1 328 165	133 469	143 357	(9 887)	-6.9%	1 178 939
Waste water management	2 212 393	3 587 992	3 957 943	323 139	681 362	(358 223)	-52.6%	2 898 496
Waste management	312 502	103 082	181 251	23 156	31 887	(8 730)	-27.4%	172 832
Other	541	723	812	139	812	(674)	-82.9%	812
Total Capital Expenditure - Functional Classification	9 404 356	12 020 633	12 965 375	1 380 370	1 999 731	(619 361)	-31.0%	11 018 116
Funded by:								
National Government	2 482 270	3 395 118	3 395 118	360 694	445 271	(84 577)	-19.0%	2 816 090
Provincial Government	31 115	23 549	23 549	973	936	37	4.0%	17 049
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	145 174	12 918	15 504	(2 586)	-16.7%	102 352
Transfers recognised - capital	2 579 517	3 552 052	3 563 842	374 585	461 711	(87 126)	-18.9%	2 935 491
Borrowing	2 544 486	7 279 730	7 337 879	719 066	1 198 305	(479 239)	-40.0%	6 439 259
Internally generated funds	4 280 353	1 188 851	2 063 655	286 719	339 715	(52 996)	-15.6%	1 643 365
Total Capital Funding	9 404 356	12 020 633	12 965 375	1 380 370	1 999 731	(619 361)	-31.0%	11 018 116

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			
	Provisional 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	12 845 630	12 467 359	12 845 630
Trade and other receivables from exchange transactions	4 935 832	3 864 538	3 864 538	5 131 124	3 864 538
Receivables from non-exchange transactions	3 117 809	5 525 628	5 525 628	2 795 364	5 525 628
Current portion of non-current receivables	205	14	14	205	14
Inventory	477 648	537 032	537 032	505 645	537 032
VAT	626 851	530 366	530 366	2 564	530 366
Other current assets	–	–	–	–	–
Total current assets	21 706 601	24 178 012	23 303 208	20 902 261	23 303 208
Non current assets					
Investments	4 223 415	2 621 400	2 621 400	5 597 812	2 621 400
Investment property	574 393	572 720	572 720	574 393	572 720
Property, plant and equipment	64 727 967	74 975 813	75 912 392	65 183 658	75 912 392
Biological assets	–	–	–	–	–
Living and non-living resources	510	1 565	1 565	510	1 565
Heritage assets	10 340	10 268	10 268	10 340	10 268
Intangible assets	835 011	742 187	750 351	835 011	750 351
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	233	13	13	101	13
Other non-current assets	–	–	–	–	–
Total non current assets	70 371 869	78 923 966	79 868 708	72 201 825	79 868 708
TOTAL ASSETS	92 078 470	103 101 977	103 171 916	93 104 085	103 171 916
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	2 603 526	1 188 362	1 188 362	2 603 526	1 188 362
Consumer deposits	455 050	487 501	487 501	484 081	487 501
Trade and other payables from exchange transactions	8 235 199	11 351 743	11 339 013	3 288 570	11 339 013
Trade and other payables from non-exchange transactions	833 187	676 155	676 155	2 184 349	676 155
Provision	1 845 185	1 873 397	1 873 397	1 837 341	1 873 397
VAT	424 979	435 610	435 610	446 742	435 610
Other current liabilities	–	–	–	–	–
Total current liabilities	14 397 126	16 012 766	16 000 037	10 844 610	16 000 037
Non current liabilities					
Financial liabilities	4 093 807	12 389 446	12 460 325	5 003 246	12 460 325
Provision	6 306 503	7 312 601	7 312 601	6 306 503	7 312 601
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	10 400 311	19 702 048	19 772 927	11 309 749	19 772 927
TOTAL LIABILITIES	24 797 436	35 714 814	35 772 963	22 154 359	35 772 963
NET ASSETS	67 281 033	67 387 163	67 398 953	70 949 726	67 398 953
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated surplus/(deficit)	62 605 697	62 760 734	62 918 725	66 461 481	62 918 725
Reserves and funds	4 675 336	4 626 429	4 480 228	4 488 246	4 480 228
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	67 281 033	67 387 163	67 398 953	70 949 726	67 398 953

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						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 306 132	12 739 500	12 739 500	3 604 260	3 221 218	383 041	11.9%	12 739 500
Service charges	27 272 686	29 474 632	29 474 632	8 080 879	7 346 481	734 399	10.0%	29 474 632
Other revenue	4 920 873	4 829 090	4 829 090	2 021 281	1 417 923	603 358	42.6%	4 829 090
Transfers and Subsidies - Operational	6 515 305	6 919 169	6 921 038	2 608 251	2 670 900	(62 649)	-2.3%	6 921 038
Transfers and Subsidies - Capital	2 259 362	3 552 052	3 563 842	1 218 737	1 171 530	47 207	4.0%	3 563 842
Interest	1 992 741	1 071 910	1 071 910	403 377	261 195	142 182	54.4%	1 071 910
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(46 635 984)	(50 527 701)	(50 528 249)	(14 739 836)	(13 853 830)	886 006	-6.4%	(50 528 249)
Interest	(733 304)	(1 257 237)	(1 257 237)	(147 945)	(357 866)	(209 920)	58.7%	(1 257 237)
Transfers and Subsidies	–	(360 208)	(361 529)	(5 200)	(90 052)	(84 852)	94.2%	(361 529)
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 897 811	6 441 207	6 452 997	3 043 803	1 787 499	(1 256 304)	-70.3%	6 452 997
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	186 319	59 079	59 079	–	–	–	–	59 079
Decrease (increase) in non-current receivables	1 013	14	14	–	–	–	–	14
Decrease (increase) in non-current investments	616 688	1 859 336	1 859 336	–	–	–	–	1 859 336
Payments								
Capital assets	(8 836 808)	(12 020 633)	(12 965 375)	(2 540 925)	(2 635 527)	(94 603)	3.6%	(12 965 375)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(8 032 788)	(10 102 203)	(11 046 945)	(2 540 925)	(2 635 527)	(94 603)	3.6%	(11 046 945)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 000 000	7 279 730	7 337 879	972 000	–	972 000	100.0%	7 337 879
Increase (decrease) in consumer deposits	15 317	23 564	23 564	–	–	–	–	23 564
Payments								
Repayment of borrowing	(1 703 546)	(2 869 228)	(2 869 228)	(129 481)	(246 147)	(116 667)	47.4%	(2 869 228)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(688 229)	4 434 065	4 492 215	842 519	(246 147)	(1 088 667)	442.3%	4 492 215
NET INCREASE/ (DECREASE) IN CASH HELD	(823 206)	773 070	(101 734)	1 345 398	(1 094 175)			(101 734)
Cash/cash equivalents at beginning:	8 110 781	5 803 390	5 803 390	5 803 390	5 803 390			5 803 390
Cash/cash equivalents at month/year end:	7 287 575	6 576 459	5 701 656	7 148 788	4 709 214			5 701 656

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	443 625	7.3%	The variance is as a result of no 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	(36 914)	-3.2%	The variance is due to service charges for water sales in the following categories being slightly less than anticipated: domestic full, domestic cluster and government.	No immediate corrective action required.
Service charges - Waste Water Management	(30 561)	-5.2%	The variance is due to service charges for sanitation sales in the following categories being slightly less than anticipated: domestic full, industrial/commercial, domestic cluster and government.	No immediate corrective action required.
Service charges - Waste management	5 059	1.4%	Immaterial variance.	-
Sale of Goods and Rendering of Services	13 746	7.7%	The variance is a combination of over-/under-recovery mainly on: 1. Busfares (over), due to MyCiTi fare revenue being higher than anticipated. 2. Fire Fees (over), due to higher than planned revenue in respect of fire events. 3. By-Product Sales (over), as a result of the sale of timber at bulk water plants. 4. Treatment Effluent Sales (over), as a result of treated effluent sales being higher than projected. 5. Electricity Sales - Green Electricity (under), due to misalignment of the period budget provision and actual revenue to date. In addition, it has been confirmed that the revenue to be generated will be considerably lower due to the change in methodology internationally on how to calculate the sale of carbon credits, for this financial year. 6. Burial fees (over), due to higher than planned revenue received from burial services provided. 7. Salvaged items (over), due to more field work being performed resulting in more valuable items of material and redundant items being salvaged and sold.	Period budget provisions to be reviewed.
Agency services	(4 943)	-6.7%	The variance is due to agency income for the reporting period not fully reflecting with the balance to only be processed in October 2024.	Remaining transactions to be processed in October 2024.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Interest	–	-	-	-
Interest earned from Receivables	4 773	5.9%	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	135 810	50.7%	The variance reflects mainly on Interest Received: Short Term and Call fixed deposits as well as Interest Received: Non-Current Investments, due to higher interest rates received on external investments.	No immediate corrective action required.
Rental from Fixed Assets	14 578	12.3%	The variance is a combination of over-/under-recovery on the following items: 1. Rental from Fixed Assets - Market related (other) (over), due to more than anticipated new rental leases concluded. 2. Rental from Fixed Assets - Non Market related (other) (under), where a dispute raised by the lessee in terms of certain charges that had to be excluded as per the lease agreement resulted in two rental reversals. 3. Indigent Relief (over), due to higher than planned rental relief provided to eligible tenants after a successful campaign drive. 4. Non Market related - residential (under), due to more than planned saleable rental units being transferred to date, and the reversal of historical billings as rental contracts are being regularised for Council Rental Units (CRUs).	Period budget provisions to be reviewed.
Licence and permits	211	429.2%	The variance is due to more than planned health certificates issued to date.	No immediate corrective action required.
Operational Revenue	11 399	11.6%	The variance reflects on the following items: 1. Development Contribution/Levy & BICL (over), where revenue is dependent on property development, which is currently higher than planned to date. 2. Cash Recoveries Claims (over), due to insurance pay-outs relating to claims for assets damaged/written off. 3. Collection Charges Recovered (over), due to more than anticipated revenue recovered from debtors handed over for the collection of outstanding debt.	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</u>				
Non-Exchange Revenue				
Property rates	(29 629)	-0.9%	The variance reflects mainly on the following items: a) Property Rates (under), due to value changes (i.e. objections, appeals, reviews and supplementary valuations) done during the reporting period; b) Income Forgone: Rates: Old Age Pension (under), due to fewer than planned applications approved to date; and c) Income Forgone: Council Determined Rebate (under), due to fewer than initially anticipated property owners qualifying for the rebate.	To be reviewed in the January 2025 adjustments budget.
Surcharges and Taxes	(2 086)	-1.9%	Immaterial variance.	-
Fines, penalties and forfeits	148 076	46.7%	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.	No immediate corrective action required.
Licence and permits	(470)	-3.6%	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	(198 134)	-8.4%	<p>The variance reflects in the following directorates:</p> <p>1. Community Services & Health, mainly on:</p> <p>a) Grants and Subsidies: Provincial (Conditional), due to outstanding supporting documents, resulting in delays on claims to the Western Cape Government Department of Health; and</p> <p>b) Grants and Subsidies: Provincial (Unconditional), due to lower than expected year-to-date expenditure on projects.</p> <p>2. Urban Mobility, mainly on:</p> <p>a) Grants and Subsidies: National (Conditional), due to slower than planned progress on the Business Planning, Industry Transition, Automated Fare Collection & Advanced Public Transport Management system (AFC/APTMS), Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP) projects; and</p> <p>b) Grants and Subsidies: Provincial (Conditional), due to misalignment of the period budget provision and actual revenue to date.</p> <p>3. Safety & Security, due to delays in the finalisation of the LEAP protocol agreement.</p> <p>4. Finance, mainly on Grants and Subsidies: National (Unconditional), where the VAT portion on various national grant-funded projects will only be captured in October 2024.</p> <p>5. Human Settlements, on:</p> <p>a) Grants and Subsidies Provincial (under), mainly on the following projects:</p> <p>i) Gugulethu Infill project, due to invoice still being reviewed for payment;</p> <p>ii) Imizamo Yethu, Hout Bay Incremental Development Area, due to outstanding Human Settlements Development Grant (HSDG) approval;</p> <p>iii) Maroela Housing (South), where the appointment of a new contractor is still in process;</p> <p>iv) Atlantis, Kanonkop Phase 2, Top structures, where the award of the tender is not yet finalised; and</p> <p>v) Bonteheuwel Infill Housing, Top structures, delays in the construction of top structures due to inclement weather.</p> <p>b) Grants and Subsidies: National (over), due to good contractor performance on the Macassar Breaking New Ground Housing Project.</p>	<p>Outstanding invoices/claims/documents to be processed in October 2024.</p> <p>Period budget provisions to be amended.</p> <p>The LEAP business plan has been signed. Recoveries will commence once the transfer payment agreement (TPA) has been signed. Conclusion is anticipated in the next reporting period.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>				
Interest	14 558	61.7%	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	(1 257)	-100.0%	The variance is due to misalignment of the period budget provision and the actuals to date.	Period budget provisions to be reviewed.
Other Gains	(3 906)	-0.5%	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 1 - Community Services & Health	(63 177)	-24.0%	The variance reflects on the following category: 1. Transfers & Subsidies - Operational, mainly on: a) Grants and Subsidies: Provincial (Conditional), due to outstanding supporting documents, resulting in delays on claims to the Western Cape Government Department of Health; and b) Grants and Subsidies: Provincial (Unconditional), due to lower than expected year-to-date expenditure on projects.	Invoices will be processed in October 2024, and period budget provisions will be amended accordingly.
Vote 2 - Corporate Services	(733)	-4.4%	Immaterial variance.	-
Vote 3 - Economic Growth	23 871	40.6%	The variance is a combination of over-/under-recovery on: 1. Rental from Fixed Assets - Market related (other) (over), due to higher than anticipated new rental leases concluded. 2. Rental from Fixed Assets - Non Market related (other) (under), where a dispute raised by the lessee in terms of certain charges that had to be excluded as per the lease agreement resulted in two rental reversals.	No corrective action required.
Vote 4 - Energy	438 374	7.1%	The variance is a combination of over-/under-recovery on the following categories: 1. Service Charges - Electricity revenue (over), as a result of no 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. Sales of Goods and Rendering of Services (over), due to more field work being performed resulting in more valuable items of material and redundant items being salvaged and sold. 3. Operational Revenue (under), on Development Contribution/Levy & BICL, which is linked to developer requirements and is currently lower than anticipated. 4. Revenue: Capital: CGR (over), due to Grant funding being utilised up-front for multi funded projects. Internal Funding will be used at a later stage, which will offset the over-recovery.	No corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 5 - Finance	107 722	2.0%	<p>The variance is a combination of over-/under-recovery against the following categories:</p> <ol style="list-style-type: none"> 1. Agency Income - Provincial (under), due to agency income for the reporting period not fully reflecting with the balance to only be processed in October 2024. 2. Interest earned from Current & Non-Current Assets (over), mainly on Interest Received: Short Term and Call fixed deposits as well as, Interest Received: Non-Current Investments, due to higher interest rates received on external investments. 3. Operational Revenue (over), mainly on Collection Charges Recovered, due to an increase in the number of customers being handed over to attorneys for collection of outstanding debt. 4. Property Rates (under), on: <ol style="list-style-type: none"> a) Property Rates, due to value changes (i.e. objections, appeals, reviews and supplementary valuations) done during the reporting period; b) Income Forgone: Rates: Old Age Pension, due to fewer than planned applications approved to date; and c) Income Forgone: Council Determined Rebate, due to fewer than initially anticipated property owners qualifying for the rebate. 5. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: National (Unconditional), where the VAT portion on various national grant-funded projects will only be captured in October 2024. 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, Income Forgone: Rates: Old Age Pension, and Income Forgone: Council Determined Rebate:</p> <p>It is anticipated that the real time supplementary valuations to be done during the financial year would cover the deficit.</p> <p>Monitor billing disputes and ensure the majority are resolved within the billing month.</p> <p>Grants and Subsidies: National (Unconditional): Cash flow will be corrected in the next reporting period.</p>
Vote 6 - Future Planning & Resilience	(984)	-13.1%	<p>The variance is due to the incorrect profit centre assignment on the WBS for the Congestion Relief City wide Road - Feasibility Project, resulting in the revenue not being recognised in the correct Directorate.</p>	<p>The profit centre correction will be done to ensure that the revenue is recognised where the expenditure is incurred.</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	(60 349)	-15.5%	<p>The variance is a combination of over-/under-recovery against the following categories:</p> <p>1. Rental of fixed assets (under), the variance is mainly on the following:</p> <p>a) Indigent Relief (over), is demand driven and dependent on the eligibility of applicants, therefore making it difficult to plan on a monthly basis. It should further be noted that a number of new tenants were registered for indigent relief after a successful campaign drive; and</p> <p>b) Non Market related - Residential (under), due to more than planned saleable rental units being transferred to date and the reversal of historical billings as rental contracts are being regularised for Council Rental Units (CRUs).</p> <p>2. Grants and Subsidies Provincial (under), mainly on the following projects:</p> <p>a) Gugulethu Infill project, due to the invoice still being reviewed for payment;</p> <p>b) Imizamo Yethu, Hout Bay Incremental Development Area, due to outstanding HSDG approval;</p> <p>c) Maroela Housing (South), where the appointment of a new contractor is still in process;</p> <p>d) Atlantis, Kanonkop Phase 2, Top structures, where the award of the tender is not finalised yet; and</p> <p>e) The Bonteheuwel Infill Housing, Top structures, delays in the construction of top structures due to inclement weather.</p> <p>3. Grants and Subsidies: National (over), due to good contractor performance on Macassar Breaking New Ground Housing Project.</p> <p>4. Revenue Capital - National, on the following projects:</p> <p>a) Land Acquisition FY25, is behind schedule due to the prolonged time in concluding the legal compliance process prior to Mayco approval;</p> <p>b) Informal Settlement Upgrade: Enkanini, where the detailed design approval is taking longer than anticipated. Procurement of a suitable contractor will follow immediately after design approval; and</p> <p>c) Informal Settlement Upgrade: Barney Molokwana, Khayelitsha, which was initially delayed as a result of PSP work packages being finalised later than anticipated.</p>	<p>Cash flow will be aligned with anticipated future expenditure patterns/new project schedule.</p> <p>4.a) The acquisition has been supported by MayCo, in the process of concluding the sale.</p> <p>4.b) Contractor to be appointed in October 2024.</p> <p>4.c) Instruction to perform works package/programme has been finalised, work has commenced.</p>
Vote 8 - Office of the City Manager	75	76.9%	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 9 - Safety & Security	66 391	14.5%	The variance is a combination of over-/under-recovery on the following categories: 1. Fines, penalties and forfeits (over), due to more fines issued than estimated, and higher actual traffic fine income received due to increased visibility and focussed operations, as well as roadshows enabling easier payment and methods of resolving outstanding fines. 2. Sales of Goods and Rendering of Services (over), on Fire Fees where more income was received than anticipated. 3. Transfers and Subsidies Operational (under), due to delays in the finalisation of the LEAP protocol agreement. 4. Agency Services (under), due to fewer than anticipated driver's licence applications resulting in less than anticipated transfer to the DLCA (Drivers Licence Card Account).	Planned revenue for Fire Fees will be adjusted in the January 2025 adjustments budget. The LEAP business plan has been signed. Recoveries will commence once the transfer payment agreement (TPA) has been signed. Conclusion is anticipated in the next reporting period.
Vote 10 - Spatial Planning & Environment	(2 208)	-1.3%	Immaterial variance.	-
Vote 11 - Urban Mobility	(46 575)	-10.9%	The variance is a combination of over-/under-recovery against the following categories: 1. Sales of Goods and Rendering of Services (over), mainly on Busfares - Transit Products due to MyCiTi fare revenue being higher than anticipated. 2. Interest Received – Allocation to Donors (under), due to vacancies, and delays in processing journals of actual salary costs to the Interest account for IRT Phase 2A staff. 3. Operational Revenue (over), mainly on, a) Development Contribution/Levy & BICL, where revenue is dependent on property development, which is difficult to plan accurately and is currently higher than planned to date; and b) Cash Recoveries, due to the insurance pay-out for the bus that was written off. 4. Transfers & Subsidies - Operational (under), mainly on: a) Grants and Subsidies: National (Conditional), due to slower than planned progress on the Business Planning, Industry Transition, AFC/APTMS, Integrated Public Transport Network (IPTN), and Comprehensive Integrated Public Transport (CITP) projects; and b) Grants and Subsidies: Provincial (Conditional), due to misalignment of the period budget provision and actual revenue to date. 5. Transfers & subsidies - Capital Monetary (under), due to slower than planned progress of work done on roads as a result of the heavy rains experienced over the last few months.	Journals to be processed for IRT Phase 2A. Directorate will revise period budget provisions.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 12 - Urban Waste Management	(7 695)	-1.2%	The variance is a combination of over-/under-recovery against the following items: 1. Service charges - Waste Management (over), mainly on: a) Indigent Relief: Refuse (over), where the number of eligible applicants is higher than originally anticipated; b) Refuse Charges (over), the number of billing corrections in the favour of the City has been higher than anticipated; and c) Disposal Coupon Fees (over), where the waste disposed at Landfill sites is consumption driven and is currently higher than anticipated. 2. Electricity Sales - Green Electricity Certificates (under), where it has been confirmed that as a result of the change in international methodology on how to calculate the sale of carbon credits the revenue to be generated will be considerably lower in this financial year. 3. Transfers and Subsidies – Operational, Grants and Subsidies: National (Conditional) (under), due to the current round of EPWP recruitment which only resulted in an approximate 80% success rate.	The Directorate is monitoring the revenue and will make adjustments in the January 2025 adjustments budget, where required.
Vote 13 - Water & Sanitation	(85 061)	-2.5%	The variance is a combination of over-/under-recovery on the following categories: 1. Service charges - Water (under), due to service charges for water sales in the following categories being slightly less than anticipated: domestic full, miscellaneous, domestic cluster and government. 2. Service charges - Waste Water Management (under), due to service charges for sanitation sales in the following categories being slightly less than anticipated: domestic full, industrial/commercial, domestic cluster and government. 3. Sales of Goods and Rendering of Services (over), mainly on: a) By Products - Sales, as a result of the sale of timber at bulk water plants; and b) Treatment Effluent - Sales, as a result of treated effluent sales being higher than projected. 4. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: National (Conditional), where the full quota of EPWP workers for the Janitorial Project has not yet been appointed. Recruitment is currently ongoing. 5. Other Gains (under), mainly on Inventory consumed: Price Adj B/Water, due to the water consumption for bulk customers being slightly lower than budgeted volumes. 6. Transfers & subsidies - capital monetary (under), due to misalignment between the cash flow and the anticipated period actuals.	Trends to be monitored in future periods before any budgetary changes will be considered during the January 2025 adjustments budget. Period budget provisions to be reviewed.

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
<u>Expenditure by Vote</u> Vote 1 - Community Services & Health	(135 969)	-14.0%	<p>The variance reflects mainly on the following categories:</p> <p>1. Employee related costs (under), mainly on:</p> <p>a) Salaries and Wages, Pension Scheme Employer Contribution and Medical Aid Employer Contributions, due to the number of vacancies within the Directorate;</p> <p>b) Non-Permanent Staff, where the period budget is not aligned to the projected spend linked to the seasonal beach and pool attendants' life savers. The bulk of the seasonal staff will only commence duty in the last two months of the calendar year;</p> <p>c) Wages: Mayor's Job Creation Project (MJCP), due to fewer MJCP workers being appointed to date; and</p> <p>d) Leave Pay, 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) Pharmaceutical Supplies (over) and G&D Pharmaceutical Supplies (under), due to incorrect posting;</p> <p>b) G&D Vaccines, due to lower than planned expenditure to date; and</p> <p>c) Labour to Grants & Donations, R&M Labour to Operating, and G&D Labour to Grants & Donations (under), due to outstanding labour sheets still to be processed.</p> <p>3. Depreciation (under), due to lower than expected implementation of 2023/24 capital projects, resulting in savings in 2024/25 on asset depreciation.</p> <p>4. Contracted Services(under), on:</p> <p>a) Recreation, Sport, Tourism & Social Development (under), due to lower than planned implementation of various operating ward allocation projects; and</p> <p>b) R&M Contracted Services Building, R&M Electrical, and R&M Maintenance of Equipment (under), due to lower than expected actualisation of Plant Maintenance (PM) orders.</p>	<p>The directorate has 578 vacancies in various stages of the R&S process; 550 posts were filled while 92 terminations were processed since the start of the financial year.</p> <p>a) The R&S for the appointment of 107 current vacancies are at various stages of the filling process. Additional Recruitment & Selection capacity was added to this directorate to decrease the number of vacancies. The current capacity consist of four permanent staff and three HR Labour Practitioners.</p> <p>b) Align period budget to projected spend and monitor the actual appointment in line with budget availability.</p> <p>c) Randomisation of potential MJCP workers underway and employment contracts will be done once all paperwork is processed. Furthermore alignment of the period budget with actual expenditure is ongoing.</p> <p>d) Journals to be processed to address incorrect posting.</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 2 - Corporate Services	128 961	13.0%	<p>The variance is a combination of under- and over expenditure on:</p> <ol style="list-style-type: none"> 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 finalisation of the planning process on capital purchases for the year, and some assets currently on order having longer lead times. 3. Inventory Consumed (over), due to under-recovery on 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 due to costs for September 2024 that still needs to be processed. 5. Operational Cost (under), mainly on Training programmes & Training, due to a lower requirement for training services as a result of a limited number of student intake to date. 	<p>The directorate has 265 vacancies at various stages of the R&S process; 109 posts were filled while 35 positions were terminated since the beginning of the financial year.</p> <p>The Directorate will review period budget provisions on a number of expenditure items and align to actual/estimated trends, in order to address the over expenditure reflected to date.</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 3 - Economic Growth	(10 228)	-6.0%	<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 Basic Salaries and wages, Pension and Medical Aid, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted services (under), mainly on R&M Contracted Services Building due to delays in the appointment of a contractor. 3. Operating costs (over), mainly on Operating Leases, due to an agreed offset requested by one of the lessors. The rates account for the lessor, who the directorate has a lease-in agreement with, is in arrears. A settlement was reached, balancing the outstanding debt against the lease fees owed. This led to an upfront payment of the lease fees for the entire financial year at a reduced rate after deducting the debt. 	<p>The directorate has 55 vacancies at various stages of the R&S process; 35 positions were filled while three terminations were processed since the start of the financial year.</p> <p>Period budget provisions to be reviewed.</p> <p>Trends to be monitored and if required, budgetary amendments will be made in the January 2025 adjustments budget.</p>
Vote 4 - Energy	209 937	4.5%	<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 Basic Salaries and Wages, Pension and Medical Aid, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk Purchases (over), due to no instances of load-shedding in the period under review as compared to the same period in the previous financial year. Current period budget provisions are based on historical trends. 3. Inventory Consumed (over), a combination of over-/ under expenditure, on: <ol style="list-style-type: none"> a) R&M Materials - General & Consumables (over), as a result of materials being procured in advance for repairs and maintenance work; and b) Fuel (Petrol, Diesel and Fuel Oil) (under), budget is based on the previous year's actual expenditure, which was overstated due to higher oil prices at that time. 4. Contracted services (under), a combination of over-/ under expenditure, on: <ol style="list-style-type: none"> a) Advisory Services - Research & Advisory (under), due to delays in the procurement of various services in respect of the Mayoral Priority Programme; 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 the repairs and maintenance personnel particularly in the Gugulethu District; and c) R&M Electrical (over), due to continued theft and vandalism damage that severely affects the City. The maintenance tender has now been fully awarded which is resulting in backlogs being attended to. 5. Depreciation and amortisation (under), where capitalisation of projects is behind schedule. 	<p>The directorate has 263 vacancies at various stages of the R&S process; 91 positions were filled while 37 terminations were processed since the start of the financial year.</p> <p>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. The over expenditure is offset by over-recovery on Electricity Sales. This will be monitored and adjusted in the January 2025 adjustments budget, where necessary.</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 Vote</u>				
Vote 5 - Finance	(93 999)	-9.4%	<p>The variance is a combination of over-/under expenditure and reflects mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation & amortisation (over), where the capitalisation rate and reviewed useful life of assets resulted in misalignment of the period budget and actual depreciation charges to date. 3. Interest - External (under), due to misalignment of the period budget provision and the actual to date as the planned loan will only be taken up later in the financial year. 4. Operational cost (under), mainly on Insurance - Premiums: Unicity Insurance Program, where the expenditure to date is lower than planned. 	<p>The directorate has 93 vacancies in various stages of the R&S process; 67 positions were filled while 18 positions were terminated since the start of the financial year.</p> <p>Interest – External, Budget will be reviewed and adjusted in the January 2025 adjustments budget.</p> <p>Period budgets to be reviewed.</p>
Vote 6 - Future Planning & Resilience	(1 217)	-1.1%	Immaterial variance.	<p>The directorate has 33 vacancies in various stages of the R&S process; 12 positions were filled and four terminations were processed since the start of the financial year.</p>
Vote 7 - Human Settlements	(28 793)	-8.3%	<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 and the impact of internal filling of vacancies. 2. Inventory Consumed (over), mainly on: <ol style="list-style-type: none"> a) Labour to operating Recovery, where under recovery is due to staff vacancies which is impacted by the turnaround time in the filling of vacancies and the ongoing staff movement; and b) Materials Consumables Tools & Equipment, due to flood kits expenditure incurred for Informal Settlement dwellers as a result of bad winter weather. 3. Depreciation and asset impairment (under), due to delays with the completion of capital upgrading projects for housing and capital purchases such as computers, fleet, etc. 4. Contracted Services (over), mainly on: <ol style="list-style-type: none"> a) Professional Services - Engineering Civil, due to some projects that are ahead of schedule as a result of good contractor performance; and b) Building Contractors, due to grant funded expenditure that was incorrectly captured against operational City funds. 	<p>The directorate has 103 vacancies in various stages of the R&S process; 86 positions were filled while 16 positions were terminated since the beginning of the financial year.</p> <p>Period budgets to be reviewed.</p> <p>Corrective transactions to be processed in October 2024.</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 8 - Office of the City Manager	(2 616)	-2.5%	Immaterial variance.	The directorate has 32 vacancies in various stages of the R&S process; 26 positions were filled and five terminations were processed since the start of the financial year.
Vote 9 - Safety & Security	(36 250)	-3.0%	The variance is a combination of over-/under expenditure against the following categories: 1. Employee related costs (under), due to reduction in overtime expenditure as directed by Management. The Directorate scrutinised excessive overtime costs, resulting in the reduction of overtime to 20 hours per member per month until the end of November 2024. Overtime savings will be reserved in order to have sufficient budget for the festive season. 2. Contracted Services (under), on: a) Security Services, due to invoices not yet submitted for Security Services in respect of period 3; and b) R&M Contracted Services, due to delays and deferrals of scheduled maintenance services resulting in under-expenditure for the current period. 3. Inventory (under), due to less than anticipated R&M requirements for the current financial year. R&M is mostly ad-hoc and generally linked to vehicle incidents. 4. Depreciation (under), due to items written off which still appear on the data base. Department to perform an asset database clean up exercise.	The directorate has 656 vacancies in various stages of the R&S process; 412 positions were filled while 113 were terminated since the beginning of the financial year. Awaited invoices to be processed when received.
Vote 10 - Spatial Planning & Environment	(1 621)	-0.5%	Immaterial variance.	The directorate has 112 vacancies in various stages of the R&S process; 191 positions were filled while 11 were terminated since the beginning of the financial year.
Vote 11 - Urban Mobility	(8 137)	-1.0%	Immaterial variance.	The directorate has 162 vacancies in various stages of the R&S process; 61 posts were filled while 22 terminations were processed since the start of the financial year.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 12 - Urban Waste Management	(137 008)	-16.2%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> Employee related costs (under), mainly on: <ol style="list-style-type: none"> Salaries & Wages, due to the turnaround time to fill vacancies; Wages: Mayor's Job Creation Project, where the seasonal programme has had a slow start as a result of recruitment challenges; and Non Structured Overtime, due to fewer vehicle breakdowns resulting in less overtime worked. Inventory Consumed (over), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> Fuel (Petrol, Diesel and Fuel Oil) (under), where fluctuations in the fuel price has resulted in lower expenditure to date; and Materials Consumables Tools & Equipment (over), due to the cost of refuse bags required for clean-up campaigns being higher than anticipated. Contracted Services (under), mainly on: <ol style="list-style-type: none"> Waste Minimisation, where the demand for chipping of green waste has been lower than anticipated; Advisory Services - Research & Advisory, due to lower than expected professional services costs for design work leading up to concept design; Relief Drivers, Administrative and Support Staff, due to delays in finalisation of the Seasonal Programme as a result of project scope changes; and Litter Picking and Street Cleaning, Refuse Removal, due to misalignment of the period budget and actual expenditure to date. Grants/Sponsorship (over), where beneficiary payments have been processed earlier than anticipated. Operational Costs (under), mainly on Uniform & Protective Clothing, as a result of the slow start to the EPWP programme due to recruitment challenges. 	<p>The directorate has 377 vacancies in various stages of the R&S process; 170 positions were filled and 78 terminations were processed since the start of the financial year.</p> <p>Period budget provision to be reviewed and adjusted to align with actual expenditure trends.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 13 - Water & Sanitation	(178 981)	-7.2%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> Employee related costs (under), mainly on: <ol style="list-style-type: none"> Salaries, Wages and Pension Scheme Employer Contribution, due to the moratorium on the filling of vacancies still being in place on the originally identified positions to fund other operational priorities; and G&D Wages: Mayor's Job Creation Project, where the full quota of EPWP workers for the Janitorial Project has not yet been appointed. Recruitment is currently ongoing. Inventory Consumed (over), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> Chemicals (over), due to higher than expected rainfall last month, increasing turbidity and subsequently requiring more chemicals to treat the water; Fuel (Petrol, Diesel and Fuel Oil) (under), as a result of a decrease in diesel usage for generators due to no instances of load-shedding; Inventory consumed: Bulk Water (under), as a result of the water consumption by bulk customers being lower than the budgeted volumes in the inventory system; and Inventory consumed: Reticulation Water (over), as a result of the water consumption by reticulation customers being slightly higher than anticipated. Depreciation & amortisation (under), where the capitalisation rate and reviewed useful life of assets resulted in misalignment of the period budget with actual depreciation charges to date. Contracted Services (under), mainly on: <ol style="list-style-type: none"> Contractors: Repairs & Maintenance, as a result of a number of maintenance work not finalised as planned due to unfavourable weather conditions. In addition, completed works still to be invoiced, vetted and processed; Meter Management, as a result of the misalignment between the period budget and the actual expenditure trend; and Sewerage Services, due to the sewerage costs at some of the wastewater plants and the informal settlements being slightly less than anticipated. Operational Cost (over), mainly on Electricity, as a result of an increase in electrical consumption at reticulation pump stations and treatment plants. Other Losses (under), combination of over-/under expenditure mainly on: <ol style="list-style-type: none"> Inventory consumed: Real: Leakage B/Water, due to losses for bulk water being higher than the budgeted volumes in the inventory system; and Inventory consumed: Real: Leakage R/Water, due to the losses for reticulation being lower than the budgeted volumes in the inventory system. 	<p>The directorate has 864 vacancies at various stages of the R&S process; 46 posts were filled while 77 terminations were processed since the beginning of the financial year.</p> <p>Trends to be monitored and if required budgetary amendments will be made in the January 2025 adjustments budget.</p> <p>Review of period budgets is currently underway.</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>				
Employee related costs	(308 835)	-7.0%	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 3593 vacancies as at 30 September 2024; 1856 positions were filled (544 internal, 222 external, 588 rehire, 502 EPWP) with 511 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	(79)	-0.2%	Immaterial variance.	-
Bulk purchases - electricity	268 229	7.0%	The variance is as a result of no 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.	No immediate corrective action required.
Inventory consumed	(9 069)	-0.8%	Immaterial variance.	-
Debt impairment	(239 937)	-41.6%	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.	No immediate corrective action required.
Depreciation and amortisation	(21 439)	-2.3%	Immaterial variance.	-
Interest	(49 364)	-18.7%	The variance is due to the planned loan that will only be taken up in the last quarter of the financial year.	A review of the period budget is currently underway.

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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	(123 512)	-7.9%	<p>The variance is a combination of over-/under expenditure, mainly on:</p> <ol style="list-style-type: none"> 1. Advisory Services - Research & advisory (under), due to delays in the procurement of various services in respect of the Mayoral Priority Programme, and due to lower than expected professional services costs for design work leading up to concept design. 2. Advisory Services - Project Management (under), due to the misalignment of period budget provisions and the actual expenditure to date. 3. Recreation, Sport, Tourism & Social Development (under), due to slower than planned implementation of various operating ward allocation projects. 4. Waste Minimisation (under), where the chipping of green waste is consumption driven and is lower than anticipated at this stage. 5. R&M Contracted Services Building (under), due to lower than expected actualisation of Plant Maintenance (PM) orders, and a number of maintenance work not finalised as planned due to unfavourable weather conditions. In addition, completed works are still to be invoiced, vetted and processed. 6. Relief Drivers (under), due to delays in finalisation of the Seasonal Programme as a result of project scope changes. 7. R&M Maintenance of Equipment (under), due to lower than expected actualisation of PM orders, and a number of maintenance work not finalised as planned due to unfavourable weather conditions. In addition, completed works are still to be invoiced, vetted and processed. 8. Litter Picking and Street Cleaning (under), due to misalignment of the period budget and actual expenditure to date. 9. Refuse Removal (under), due to misalignment of the period budget provision and actual expenditure to date. 10. Sewage Services (under), due to the sewerage costs at some of the wastewater plants and informal settlements being slightly less than originally anticipated. 11. Meter Management (under), as a result of the misalignment between the period budget and the actual expenditure trend. 12. Transportation Services People (under), due to misalignment of the period budget and actual expenditure to date. 13. Administrative and Support Staff (under), due to delays in finalisation of the Seasonal Programme as a result of project scope changes. 14. Security Services Municipal Facilities (under), due to costs for September 2024 that still needs to be processed. 15. G&D Contracted Services Building (over), where the expenditure was higher than anticipated for the MyCiti Automated Fare Collection Maintenance project. 	Period budget provisions to be reviewed where necessary.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Transfers and subsidies	621	0.7%	Immaterial variance.	-
Irrecoverable debts written off	241 552	856.5%	The variance is as a result of more than estimated irrecoverable debt written off on property rates, urban waste, water & sanitation and housing debtors.	No immediate corrective action required.
Operational costs	(37 370)	-3.7%	The variance is a combination of over-/under expenditure, mainly on: 1. Corporate Insurance (Premiums: Unicity Insurance Program) (under), where the expenditure to date being lower than planned. 2. Electricity (over), as a result of an increase in electrical consumption at reticulation pump stations and water treatment plants. 3. Levy: Skills Development (under), due to lower than estimated expenditure on skills development levies to date. 4. Training: Other and Training Programmes (under), due to a lower requirement for training services as a result of a limited number of student intake to date. 5. Operating Leases (over), mainly due to an agreed offset requested by one of the lessors. The rates account for the lessor, who the Economic Growth directorate has a lease-in agreement with, is in arrears. A settlement was reached, balancing the outstanding debt against the lease fees owed. This led to an upfront payment of the lease fees for the entire financial year at a reduced rate after deducting the debt.	No immediate corrective action required.
Losses on Disposal of Assets	(137)	-81.5%	Immaterial variance.	-
Other Losses	(16 582)	-20.1%	The variance reflects mainly on: a) Inventory consumed: Real: Leakage B/Water, due to losses for bulk water being higher than the budgeted volumes in the inventory system. b) Inventory consumed: Real: Leakage R/Water, due to the losses for reticulation being lower than the budgeted volumes in the inventory system.	No immediate corrective action required.

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	(25 384)	-40.4%	<p>The current negative variance reflects on the following projects:</p> <ol style="list-style-type: none"> 1. Regional Recreation Hubs FY25, where the civils contractor is on site and performing well. However, the invoice could not be processed as rectifications are required. 2. Integrated Recreation & Parks Facilities FY25, where the completion of the multi-purpose courts and recreation space is currently underway at Marico Park and Greens/Manenberg Sports Complex. However, the invoice for the work completed was lower than anticipated for the reporting period. 3. Street People Facility Development FY25, where the project was initially delayed as a result of building plan approval being received later than anticipated. The professional service provider (PSP) has been appointed to complete the detailed design and construction monitoring. 4. Fisantekraal Synthetic Pitch, where the project is delayed due to the relocation of the current electric connection by Eskom. The contractor will complete surface layer works once Eskom has completed the relocation. 5. Elsies River Integrated Recreation Facility, where the PSP appointment was made, works commenced and currently planning for public lighting and minor works to security upgrades are underway for the 2024/25 financial year. Invoice received was lower than anticipated for the period under review. 6. Upgrade Maitland Crematorium, where it was initially delayed due to the protracted process of new contract price adjustment (CPA) on tender 060G/2022/23, which has since been resolved. The process of finalising the work packages using the updated CPA bill of quantities is underway. 7. Upgrades to Clinics - Central FY25, where the PSP was appointed later than anticipated. <p><i>Continued on next page.</i></p>	<p>Project managers together with the support of finance manager/heads will:</p> <ol style="list-style-type: none"> 1. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously. 2. Process all outstanding purchase orders once contracts are available. 3. Identify challenges and process virements, where applicable, to ensure maximum capital spend at year-end. 4. Speed up the commitment of funding. 5. Follow-up on outstanding invoices. <p>Budget and cash flow to be amended in the January 2025 adjustments budget.</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 1 - Community Services & Health	<i>See previous page.</i>	<i>See previous page.</i>	<p>8. Strandfontein Clubhouse Development, where the completion of the detailed design is taking longer than anticipated. Building plan submission is currently underway.</p> <p>9. Mfuleni Integrated Recreation Facility, which was initially delayed due to inclement weather. Construction is currently underway.</p> <p>10. Site B Synthetic Pitch, where the appointment of the contractor took longer than expected.</p> <p>11. Mandela Park Integrated Recreation Facility, where the appointment of the PSP to oversee the construction implementation of the new synthetic pitch and floodlighting took longer than anticipated.</p> <p>12. Lwandle Community Library Upgrade, where the project is currently on hold due to a pricing disagreement with the contractor.</p>	<i>See previous page.</i>
Vote 2 - Corporate Services	4 075	3.4%	Immaterial variance.	-
Vote 3 - Economic Growth	(2 992)	-54.9%	<p>The current negative variance reflects on the following projects:</p> <p>1. Upgrade: Ngulube Trading Hives, Philippi, where the order for hard surfacing was placed later than anticipated as a result of delays in receiving and approving of quotations.</p> <p>2. Construction: Market, Wallacedene Kraaifontein, where orders were placed for various works at the market in Wallacedene; work in progress. However, some tasks are delayed due to supply issues and contractor constraints.</p> <p>3. Informal Trading Infrastructure Upgrade South FY25, where the order for PSP was placed later than anticipated as a result of delays in receiving and approving of quotations.</p>	<p>a) Further orders are planned for October or November 2024 pending receipt and approval of new quotations.</p> <p>b) The project manager is in constant consultation with stakeholders to expedite the delivery process.</p>
Vote 4 - Energy	(37 075)	-15.4%	<p>The negative variance reflects on the following projects:</p> <p>1. Ground Mounted PV, where tender 280Q/2022/23 became active later than anticipated.</p> <p>2. Noordhoek LV Depot, where the construction tender is in the evaluation phase of the tender process with anticipated award in December 2024.</p> <p>3. Resource efficiency municipal building FY25, where invoices are outstanding for work completed in September 2024.</p> <p>4. HV OH Line Refurbish (structures) FY25, where the delivery of steel is taking longer than anticipated. Furthermore, negotiations are still underway for the removal of informal structures located under the overhead line.</p> <p>5. HV Substations MV Circuit Breaker Replacement FY25, where the delivery is delayed due to supplier constraints.</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 taken as and when required to ensure maximum spend.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 5 - Finance	(7 236)	-50.2%	The current negative variance reflects on the following projects: 1. Furniture Additional FY25, due to late placement of orders as the department had to wait for assignment of work packages before orders could be placed. 2. The transversal application process to use tender 272C/2021/22, as well as the detailed design work, took longer than anticipated. It is anticipated that the detailed design work will be completed by December 2024, for the following projects: a) Rental Units in Cape Town Stadium; b) Lighting: Replacement; c) LED Big Screen Replacement; d) IT back-end Infrastructure upgrade FY25; and e) Stadium Public WIFI: Additional FY25. 3. Pitch Cleaning Equipment: Replacement FY25, where the request for quotations was re-advertised due to a lack of response on the first advert.	1. Further orders to be placed in October 2024. 2. Budget and cash flow to be amended in the January 2025 adjustments budget. 3. Orders have subsequently been placed, awaiting delivery.
Vote 6 - Future Planning & Resilience	(166)	-4.5%	Immaterial variance.	No remedial action required.
Vote 7 - Human Settlements	(29 216)	-17.5%	The negative variance reflects on the following projects: 1. Land Acquisition FY25, is behind schedule due to the prolonged time to conclude the legal compliance process prior to Mayco approval. 2. Informal Settlements Upgrade: Enkanini, where the detailed design approval is taking longer than anticipated. 3. Informal Settlements Upgrade: Barney Molokwana, Khayelitsha, which was initially delayed as a result of PSP work packages being finalised later than anticipated.	1. The acquisition has been supported by MAYCO, and in the process of concluding the sale. 2. The appointment of a suitable contractor will follow immediately after design approval, which is anticipated in October 2024. 3. Work packages have since been finalised and work has commenced.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 8 - Office of the City Manager	(2 364)	-82.0%	The current negative variance reflects on the following projects: 1. Construction Court: Blue Downs, where the cost estimate from the service provider was delayed. 2. CCTV Cameras: Municipal Courts, due to delays in receiving the Transversal Use agreement for CCTV installation.	1 & 2. The cost estimate has been received as well as the transversal use agreement. Orders will be placed in October 2024.
Vote 9 - Safety & Security	(26 273)	-42.1%	The negative variance is mainly due to: 1. Delivery of furniture and equipment is taking longer than anticipated due to stock unavailability on various Additional and Replacement Furniture and Equipment related projects. 2. Price refresh taking longer than anticipated on various Additional and Replacement IT related equipment projects. 3. Firearms & related Equipment: Add FY25 project, where various RFQ processes were utilised which in some instances, were non-responsive and required re-advertising. 4. Delays in placing of orders as a result of various tender agreements being finalised later than anticipated on the following projects: a) Specialised IT Equipment: Add FY25; b) Training Centre Digital Enablement; c) Drone / UAV Equipment; d) Digital media sharing enablement; e) EPIC1.1: Computer Aided Dispatch System; and f) Various Fire Fighting equipment. 5. Handheld Mobile EPIC Devices: Add FY25, where compatibility testing of converged devices and Mobile Device Management (MDM) took longer than anticipated. 6. Orders being placed later than anticipated on various building projects due to delays in transversal use application approval, vetting of quotations received and outstanding heritage permit approval for Fire Station building improvement projects. 7. Removal of Asbestos Roofs FY25, where orders were placed later than anticipated due to delays in the approval of transversal use applications.	Project managers together with the support of the finance manager/heads will continue to closely monitor and ensure that projects are implemented within the prescribed timelines.

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 10 - Spatial Planning & Environment	(30 054)	-50.4%	<p>The negative variance reflects mainly on the following projects:</p> <ol style="list-style-type: none"> 1. Small Bay Sea Wall Upgrade, where adverse weather conditions caused initial delays. The contractor is trying to expedite production on site, but is still not meeting the expected monthly deliverables. 2. Table View Beachfront Upgrade, where civil works is behind schedule due to under performance by the contractor. An assessment determined that the contractor failed to remedy defaults, resulting in a decision to proceed with the termination of the contract. 3. Awaiting invoices for work completed in September 2024 for the following projects: <ol style="list-style-type: none"> a) Upgrading Sea Point Promenade Ph2; b) Muizenberg Beach Front Upgrade; and c) Philippi Fresh Produce Market Refurbishment. 4. Salt River Station and Parow Station Pedestrian Arcade Upgrades, where tender 413Q/2022/23 was cancelled due to restrictive eligibility criteria. 5. Informal Trade & Association Infrastructure Upgrade Site B, where the dependency on tender 135C/2021/22 and the pending investigation, is causing delays. 	<ol style="list-style-type: none"> 1. Revised plans/remedial actions are being developed to speed up progress with project managers monitoring progress on site. 2. Transversal framework contracts have been identified as alternative procurement vehicles to complete the planned works. 3. Invoices will be vetted for payment in October 2024. 4. Budget will be re-phased in the January 2025 adjustments budget. 5. Alternative tender 280C/2020/21 is being utilised to complete the detail design and a contractor has been appointed under Term Tender 321Q/2020/21 to undertake the fencing.
Vote 11 - Urban Mobility	(78 063)	-27.6%	<p>The current negative variance reflects on the following projects:</p> <ol style="list-style-type: none"> 1. IRT Ph2A: Depot Building Works - Mitchells Plain, and Khayelitsha, where some invoices were lower than anticipated, due to delays experienced with the Eskom connection and electric vehicle (EV) duct installation. 2. IRT Ph2A: Trunk - E1-M9 Heinz - Duinefontein Railway, due to outstanding invoice. 3. IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather conditions, which affected the works and the relocation of existing services. 4. MyCiTi Phase 1 IRT Station Rebuilds, where works was delayed as result of matters relating to the Taxi Association. Minimal construction expenditure has been realised due to the late construction start. 5. Road Upgrade: Amandel Road: Bottelary River-Church, where the invoice was lower than anticipated, as well as unspent contingencies. 	<ol style="list-style-type: none"> 1. The project is in the execution phase and construction is underway. 2. The project manager is following up on the outstanding invoice. 3. A portion of the project will be re-phased. Budget and cash flow to be amended in the January 2025 adjustments budget. 4. Site establishment and procurement has been completed. All approvals are now in place with construction to commence shortly. 5. Project is currently in its defects liability period.

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 12 - Urban Waste Management	3 618	4.5%	The positive variance is due to vehicles that were delivered ahead of schedule due to stock availability.	Cash flow will be amended.
Vote 13 - Water & Sanitation	(388 232)	-43.2%	<p>The year-to-date variance is predominantly due to outstanding invoices, pending wayleave applications, difficulty with hard rock excavations, delays experienced with advertising, as well as projects being delayed due to extortion threats experienced in some areas.</p> <p>The largest variance is currently reflected on the Potsdam Waste Water Treatment Works (WWTW) project (approximately R300 million), due to outstanding invoices, reductions in foreign exchange and contract price adjustment (CPA), as well as updated cash flow performed by the PSP.</p>	Project managers will follow up on outstanding invoices and expedite payment. In addition, projects that can be expedited are being identified to absorb slippages.

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	383 041	11.9%	Higher than anticipated revenue from property rates received.	No corrective action required.
Service charges	734 399	10.0%	Higher than expected electricity and water revenue received to date.	No corrective action required.
Other revenue	603 358	42.6%	Higher than expected other revenue received. The system is unable to categorise all revenue received at the time of reporting.	No corrective action required.
Government - operating	(62 649)	-2.3%	Immaterial variance.	-
Government - capital	47 207	4.0%	Grants received were slightly higher than anticipated.	No corrective action required.
Interest	142 182	54.4%	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	886 006	-6.4%	The variance is due to higher than expected payments for electricity and other operating expenditure for the month under review.	No corrective action required.
Finance charges	(209 920)	58.7%	The variance is due to taking up a smaller loan than was originally budgeted for, resulting in lower than budgeted finance charges.	To be corrected in the January 2025 adjustments budget.
Transfers and Grants	(84 852)	94.2%	The system is unable to accurately allocate all monthly cash payments relating to transfers and grants at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) OPERATING ACTIVITIES	(1 256 304)	-70.3%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-
Payments				
Capital assets	(94 603)	3.6%	Capital payments were lower than originally 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	(94 603)	3.6%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-	-	-
Borrowing long term/refinancing	972 000	100.0%	The variance is due to a loan being taken up earlier than initially budgeted for. The loan was budgeted to be taken up in December 2024 but was received in August 2024.	No corrective action required.
Increase (decrease) in consumer deposits	-	-	-	-
Payments				
Repayment of borrowing	(116 667)	47.4%	The variance is due to taking up a smaller loan than was originally budgeted for, resulting in lower than budgeted repayments.	To be corrected in the January 2025 adjustments budget.
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 088 667)	442.3%		

Material variance explanations for corporate performance for Quarter 1 of 2025

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<p>1.A Average number of days taken to process building plan applications of less than 500 square meters</p> <p>Target: 25 Actual: 32</p>	-7	This is the first quarter since the closure of the DAMS2 Programme. Development Management is currently working to stabilise new processes and enhance understanding of the systems.	The new Development Management Optimization Programme (DMOP) is addressing any possible people and process issues that may occur.
<p>2.D Subsidised electricity connections installed (Number) (NKPI)</p> <p>Target: 375 Actual: 51</p>	-324	Tender 082Q/2020/21 expired on 3 September 2024, with all site work required to be completed by 15 August 2024. As a result, only a few connections were made. Currently, there is no active replacement tender, as Tender 206Q/2023/24 is still in the evaluation stage.	Discussions are ongoing to consider the interim use of tender 177S/2020/21 for small electrification projects.
<p>4.F Service requests for non-collection of refuse resolved within 3 days (%) (NKPI)</p> <p>Target: 96% Actual: 73,75%</p>	-22.25%	<p>The non-collection rate for the quarter is 4.32%, based on 1 242 C3 notifications for non-collection of refuse bins out of 9 096 429 service points, resulting in a non-collection rate of 0.014%. The overall collection rate is 99.986%.</p> <p>There are concerns that some customers may misuse the C3 notification system by reporting non-collections when they did not put out their bins, leading to unnecessary costs. Additionally, 98.52% of customers received service on the scheduled day, suggesting possible misuse.</p> <p>Some complaints are logged prematurely during service delays, which are prioritised for resolution. The complex handover process also contributes to delays in closing notifications; while 95.57% were closed, only 73.75% met the three-working-day target. Thus, the C3 system is not an effective measurement tool for this key performance indicator.</p>	<p>Further detailed analysis is needed to confirm anecdotal evidence of potential customer abuse of the C3 notification system.</p> <p>In the absence of a Data Scientist to validate this evidence, Collection Services will need to gather raw data and develop a knowledge base over time to transform this data into actionable management information for informed decision-making.</p> <p>Given the timelines of the CAR Programme, new IT systems cannot be prioritized at this time to address the challenges associated with timely notification closures.</p>

Table continues on next page.

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<p>4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)</p> <p>Target: 95% Actual: 74.20%</p>	-20.80%	The high volume of applications received makes it challenging to provide supply within the required timeframes given the current resources.	The recent launch of the online Small Scale Embedded Generation (SSEG) application process is expected to alleviate some pressure on the approvals for other connections, leading to improved response times. The online application process is also being enhanced to accommodate additional applications, further boosting response times.
<p>7.C Formal housing serviced sites provided (number)</p> <p>Target: 200 Actual: 0</p>	-200	The Atlantis GAP sites were not completed by the end of September 2024 as scheduled in the construction program.	All sites are scheduled for completion by the end of October 2024.
<p>16.E Cash/cost coverage ratio (NKPI)</p> <p>Target: 1.7:1 Actual: 1.3:1</p>	-0.40	Cash figures and restricted cash, as clarified by the Treasury.	To be monitored by line departments.

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			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.3%	6.3%	6.3%	2.5%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	37.3%	86.0%	78.0%	71.5%	79.7%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.4%	38.0%	38.1%	18.4%	38.1%
Gearing	Long Term Borrowing/ Total Community Wealth	6.1%	18.4%	18.5%	7.1%	18.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1.5	1.5	1.5	1.9	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	0.9	0.8	1.1	0.8
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.1%	14.7%	14.7%	45.9%	14.6%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	100.0%	0.0%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	27.8%	30.2%	30.2%	23.7%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	9.1%	8.9%	8.9%	5.6%	8.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	7.0%	7.9%	7.9%	3.0%	2.2%

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	734	101	12	3	—	—	—	13	863	9 804
Auditor General	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—
Medical Aid deductions	—	—	—	—	—	—	—	—	—	—

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	439 397	74 268	70 346	81 019	61 101	56 837	311 586	1 487 317	2 581 873	1 997 861	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1 292 775	45 572	49 795	55 035	32 201	27 199	178 771	471 653	2 153 002	764 859	–	–
Receivables from Non-exchange Transactions - Property Rates	862 447	90 939	74 186	75 030	48 795	39 656	242 265	973 152	2 406 470	1 378 898	–	–
Receivables from Exchange Transactions - Waste Water Management	223 505	32 078	32 853	35 521	26 453	26 304	124 852	573 850	1 075 415	786 979	–	–
Receivables from Exchange Transactions - Waste Management	115 045	18 822	16 698	16 941	12 262	12 055	67 803	374 634	634 260	483 696	–	–
Receivables from Exchange Transactions - Property Rental Debtors	133 435	13 974	(1 371)	14 836	13 981	20 594	94 236	662 974	952 658	806 621	–	–
Interest on Arrear Debtor Accounts	92 495	38 849	38 175	36 792	34 550	33 472	173 425	530 365	978 123	808 604	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–	–	–	–	–
Other	(167 141)	(279 519)	(29 153)	(14 593)	6 131	(69 536)	8 450	(212 702)	(758 064)	(282 251)	–	–
Total By Income Source	2 991 958	34 983	251 529	300 581	235 475	146 581	1 201 387	4 861 243	10 023 737	6 745 267	–	–
2023/24 - totals only	2 638 100	230 421	263 955	222 744	254 296	183 550	1 155 798	4 714 168	9 663 031	6 530 556	–	–
Debtors Age Analysis By Customer Group												
Organs of State	97 450	(193 062)	25 852	11 153	15 207	8 608	36 568	(3 178)	(1 403)	68 357	–	–
Commercial	1 482 313	50 526	53 879	58 322	41 902	27 913	183 186	461 069	2 359 110	772 392	–	–
Households	1 305 710	185 529	153 612	183 467	139 050	149 393	802 440	3 867 100	6 786 302	5 141 450	–	–
Other	106 485	(8 011)	18 186	47 639	39 316	(39 333)	179 194	536 252	879 728	763 067	–	–
Total By Customer Group	2 991 958	34 983	251 529	300 581	235 475	146 581	1 201 387	4 861 243	10 023 737	6 745 267	–	–

Investment portfolio

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
ABSA Bank	65	Fixed	8.40%	2024/10/25	160 000	1 105	–	–	161 105
ABSA Bank	39	Fixed	8.35%	2024/10/04	65 000	446	–	–	65 446
ABSA Bank	64	Fixed	8.40%	2024/10/30	220 000	1 519	–	–	221 519
ABSA Bank	43	Fixed	8.35%	2024/10/11	95 000	652	–	–	95 652
ABSA Bank	39	Fixed	8.30%	2024/10/18	90 000	450	–	–	90 450
ABSA Bank	51	Fixed	8.35%	2024/10/31	45 000	216	–	–	45 216
ABSA Bank	39	Fixed	8.35%	2024/10/25	30 000	103	–	–	30 103
ABSA Bank	17	Fixed	8.27%	2024/10/04	35 000	111	–	–	35 111
ABSA Bank	44	Fixed	8.35%	2024/11/01	35 000	104	–	–	35 104
ABSA Bank	43	Fixed	8.35%	2024/11/01	50 000	137	–	–	50 137
ABSA Bank	49	Fixed	8.27%	2024/11/08	35 000	87	–	–	35 087
ABSA Bank	53	Fixed	8.15%	2024/11/15	60 000	107	–	–	60 107
ABSA Bank	44	Fixed	8.15%	2024/11/08	35 000	47	–	–	35 047
ABSA Bank	57	Fixed	8.15%	2024/11/22	50 000	56	–	–	50 056
ABSA Bank	58	Fixed	8.20%	2024/11/27	80 000	18	–	–	80 018
Firststrand	65	Fixed	8.54%	2024/10/25	160 000	1 123	–	–	161 123
Firststrand	39	Fixed	8.40%	2024/10/04	65 000	449	–	–	65 449
Firststrand	64	Fixed	8.54%	2024/10/30	345 000	2 422	–	–	347 422
Firststrand	43	Fixed	8.40%	2024/10/11	50 000	345	–	–	50 345
Firststrand	39	Fixed	8.40%	2024/10/18	90 000	456	–	–	90 456
Firststrand	51	Fixed	8.52%	2024/10/31	50 000	245	–	–	50 245
Firststrand	39	Fixed	8.40%	2024/10/25	35 000	121	–	–	35 121
Firststrand	17	Fixed	8.37%	2024/10/04	35 000	112	–	–	35 112
Firststrand	44	Fixed	8.40%	2024/11/01	35 000	105	–	–	35 105
Firststrand	43	Fixed	8.40%	2024/11/01	45 000	124	–	–	45 124
Firststrand	49	Fixed	8.36%	2024/11/08	30 000	76	–	–	30 076
Firststrand	53	Fixed	8.40%	2024/11/15	65 000	120	–	–	65 120
Firststrand	44	Fixed	8.17%	2024/11/08	35 000	47	–	–	35 047
Firststrand	57	Fixed	8.35%	2024/11/22	50 000	57	–	–	50 057
Firststrand	58	Fixed	8.35%	2024/11/27	70 000	16	–	–	70 016
Investec Bank	65	Fixed	8.40%	2024/10/25	160 000	1 105	–	–	161 105
Investec Bank	43	Fixed	8.30%	2024/10/11	105 000	716	–	–	105 716
Investec Bank	39	Fixed	8.30%	2024/10/18	30 000	150	–	–	30 150
Investec Bank	51	Fixed	8.30%	2024/10/31	20 000	96	–	–	20 096
Investec Bank	39	Fixed	8.30%	2024/10/25	15 000	51	–	–	15 051
Investec Bank	17	Fixed	8.13%	2024/10/04	15 000	47	–	–	15 047
Investec Bank	44	Fixed	8.20%	2024/11/01	15 000	44	–	–	15 044
Investec Bank	43	Fixed	8.30%	2024/11/01	15 000	41	–	–	15 041
Investec Bank	53	Fixed	8.20%	2024/11/15	25 000	45	–	–	25 045
Investec Bank	44	Fixed	8.15%	2024/11/08	15 000	20	–	–	15 020
Investec Bank	57	Fixed	8.20%	2024/11/22	20 000	22	–	–	20 022
Investec Bank	58	Fixed	8.15%	2024/11/27	20 000	4	–	–	20 004
Nedbank	388	Fixed	9.05%	2025/06/30	39 648	295	–	–	39 943
Nedbank	367	Fixed	8.95%	2025/06/30	49 575	365	–	–	49 940
Nedbank	367	Fixed	8.95%	2025/06/30	62 100	457	–	–	62 557

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

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	102	–	–	14 002
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	206	–	–	28 206
Nedbank	367	Fixed	8.95%	2025/06/30	38 596	284	–	–	38 880
Nedbank	341	Fixed	8.60%	2025/06/30	25 116	178	–	–	25 294
Nedbank	65	Fixed	8.60%	2024/10/25	160 000	1 131	–	–	161 131
Nedbank	39	Fixed	8.30%	2024/10/04	25 000	171	–	–	25 171
Nedbank	64	Fixed	8.60%	2024/10/30	330 000	2 333	–	–	332 333
Nedbank	39	Fixed	8.35%	2024/10/18	70 000	352	–	–	70 352
Nedbank	51	Fixed	8.35%	2024/10/31	35 000	168	–	–	35 168
Nedbank	39	Fixed	8.30%	2024/10/25	30 000	102	–	–	30 102
Nedbank	17	Fixed	8.30%	2024/10/04	30 000	96	–	–	30 096
Nedbank	44	Fixed	8.35%	2024/11/01	25 000	74	–	–	25 074
Nedbank	43	Fixed	8.35%	2024/11/01	40 000	110	–	–	40 110
Nedbank	49	Fixed	8.25%	2024/11/08	35 000	87	–	–	35 087
Nedbank	53	Fixed	8.30%	2024/11/15	50 000	91	–	–	50 091
Nedbank	44	Fixed	8.30%	2024/11/08	30 000	41	–	–	30 041
Nedbank	57	Fixed	8.35%	2024/11/22	45 000	51	–	–	45 051
Nedbank	58	Fixed	8.20%	2024/11/27	35 000	8	–	–	35 008
Standard Bank	65	Fixed	8.56%	2024/10/25	160 000	1 126	–	–	161 126
Standard Bank	39	Fixed	8.40%	2024/10/04	70 000	483	–	–	70 483
Standard Bank	64	Fixed	8.45%	2024/10/30	315 000	2 188	–	–	317 188
Standard Bank	43	Fixed	8.41%	2024/10/11	65 000	449	–	–	65 449
Standard Bank	39	Fixed	8.41%	2024/10/18	95 000	482	–	–	95 482
Standard Bank	51	Fixed	8.43%	2024/10/31	40 000	194	–	–	40 194
Standard Bank	39	Fixed	8.40%	2024/10/25	35 000	121	–	–	35 121
Standard Bank	17	Fixed	8.34%	2024/10/04	40 000	128	–	–	40 128
Standard Bank	44	Fixed	8.42%	2024/11/01	35 000	105	–	–	35 105
Standard Bank	43	Fixed	8.42%	2024/11/01	50 000	138	–	–	50 138
Standard Bank	49	Fixed	8.33%	2024/11/08	35 000	88	–	–	35 088
Standard Bank	53	Fixed	8.20%	2024/11/15	60 000	108	–	–	60 108
Standard Bank	44	Fixed	8.22%	2024/11/08	35 000	47	–	–	35 047
Standard Bank	57	Fixed	8.24%	2024/11/22	55 000	62	–	–	55 062
Standard Bank	58	Fixed	8.24%	2024/11/27	75 000	17	–	–	75 017
ABSA Bank	-	Call deposit	8.00%	-	467 353	3 306	(160 000)	135 000	445 659
Firststrand Bank	-	Call deposit	7.85%	-	322 289	2 302	(107 289)	130 000	347 302
Investec Bank	-	Call deposit	7.75%	-	150 899	1 011	(50 899)	50 000	151 011
Nedbank	-	Call deposit	7.85%	-	125 776	1 011	(80 776)	105 000	151 011
Standard Bank	-	Call deposit	8.00%	-	352 467	2 547	(112 467)	135 000	377 547
Nedbank current account	-	Current account	7.80%	-	456 630	1 430	(67 771)	–	390 290
Fund Managers	-	-	-	-	8 805 647	67 786	–	–	8 873 433
Liberty, RMB and Nedbank sinking fund	-	-	-	-	1 892 503	16 049	–	–	1 908 552
Cash in transit	-	-	-	-	24 667	–	(22 300)	–	2 368
CTICC	-	-	-	-	271 435	–	–	–	271 435
COID	-	-	-	-	51 227	(52)	–	–	51 174
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	–	–	–	56 500
TOTAL INVESTMENTS AND INTEREST					18 042 403		(601 500)	555 000	18 117 068

Transfers and grants expenditure

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	4 906 946	5 381 806	5 383 127	160 054	146 704	13 350	9.1%	5 383 127
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	404	393	11	2.7%	1 000
Urban Settlements Development Grant	38 114	201 714	201 714	20 926	9 217	11 709	127.0%	201 714
Energy Efficiency and Demand Side Management Grant	887	800	800	91	435	(344)	-79.1%	800
Department of Environmental Affairs and Tourism	56	220	220	–	15	(15)	-100.0%	220
Expanded Public Works Programme	58 910	26 664	26 664	9 878	12 722	(2 844)	-22.4%	26 664
Infrastructure Skills Development	9 315	11 400	11 400	3 653	2 073	1 580	76.2%	11 400
Public Transport Network Grant	428 074	474 839	474 839	93 169	84 418	8 751	10.4%	474 839
Informal Settlements Upgrading Partnership Grant	21 009	99 469	99 469	2 856	7 487	(4 630)	-61.8%	99 469
National Skills Fund	2 366	–	1 321	–	–	–	–	1 321
Programme And Project Preparation Support Grant	67 170	70 000	70 000	6 943	4 911	2 032	41.4%	70 000
Public Employment Program (NT PEP)	209 716	130 000	130 000	22 132	25 033	(2 901)	-11.6%	130 000
Repairs To Flood Damage	3 559	–	–	1	–	1	100.0%	–
Provincial Government:	1 100 155	1 415 351	1 415 351	123 428	169 520	(46 092)	-27.2%	1 415 351
Cultural Affairs and Sport - Provincial Library Services	55 803	55 339	55 339	13 208	13 373	(165)	-1.2%	55 339
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	5 779	1 448	1 448	1 119	1 194	(75)	-6.3%	1 448
Library Metro Grant	9	–	–	–	–	–	–	–
Human Settlements - Human Settlement Development Grant	264 131	307 920	307 920	32 887	45 303	(12 416)	-27.4%	307 920
Health - TB	31 363	30 774	30 774	5 451	5 451	–	–	30 774
Health - ARV	265 179	311 883	311 883	41 151	58 768	(17 617)	-30.0%	311 883
Health - Nutrition	5 908	5 909	5 909	560	1 420	(860)	-60.5%	5 909
Health - Vaccines	81 124	98 008	98 008	13 954	19 180	(5 226)	-27.2%	98 008
Comprehensive Health	–	198 880	198 880	–	–	–	–	198 880
LEAP	308 478	350 000	350 000	–	10 076	(10 076)	-100.0%	350 000
Transport and Public Works - Provision for persons with special needs	10 079	10 000	10 000	5 962	5 962	–	–	10 000
Community Safety - Law Enforcement Auxiliary Services	4 467	1 800	1 800	–	81	(81)	-100.0%	1 800
Community Development Workers	998	1 018	1 018	–	218	(218)	-100.0%	1 018
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	–	–	–	–	2 000
Municipal accreditation and capacity building grant	7 500	5 000	5 000	2 645	2 505	140	5.6%	5 000
Human Settlements - Informal Settlements	1 385	–	–	–	–	–	–	–
Finance Management Capacity Building Grant	203	–	–	–	–	–	–	–
Public Transport Safety Grant	8 555	–	–	–	–	–	–	–
Department of Education	17 328	22 860	22 860	5 158	5 158	–	–	22 860
Human Settlements - Human Settlement Development Grant TDRG	–	8 267	8 267	581	100	481	481.2%	8 267
Law Enforcement Officers for Health Facilities	–	4 245	4 245	751	731	21	2.8%	4 245
Title Deeds Restoration	5 314	–	–	–	–	–	–	–
NHBRC Enrolment Fess	24 550	–	–	–	–	–	–	–
Other grant providers:	202 765	122 012	122 560	12 313	12 841	(528)	-4.1%	122 560
CID	10 029	57 279	57 279	4 280	5 017	(737)	-14.7%	57 279
KFW- Technical Assistance (GDB)	–	11 000	11 000	–	–	–	–	11 000
State Dept: RLCC	–	5 463	5 463	–	–	–	–	5 463
Gates Foundation	3 022	–	–	–	–	–	–	–
National Treasury - Interest	182 466	48 254	48 802	8 028	7 816	212	2.7%	48 802
The Cape Academy for MST	29	16	16	8	8	0	0.2%	16
CMTF	7 219	–	–	(3)	–	(3)	-100.0%	–
Total operating expenditure of Transfers and Grants:	6 209 865	6 919 169	6 921 038	295 794	329 064	(33 270)	-10.1%	6 921 038

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	2 489 474	3 395 118	3 395 118	360 694	445 271	(84 577)	-19.0%	2 816 090
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	8 075	6 200	6 200	5 403	1 700	3 703	217.8%	6 200
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	564 781	493 493	493 493	64 060	113 420	(49 360)	-43.5%	423 493
National Treasury: Infrastructure Skills Development Grant	599	600	600	23	—	23	100.0%	600
National Treasury: Neighbourhood Development Partnership Grant	19 302	30 237	30 237	2 406	6 031	(3 625)	-60.1%	30 237
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	729 390	1 614 000	1 614 000	104 310	124 514	(20 204)	-16.2%	1 139 123
National Treasury: Urban Settlements Development Grant	757 168	840 111	840 111	138 894	138 289	605	0.4%	811 908
City Public Employment Programme (PEP)	1 237	—	—	—	—	—	-	—
Transport: Public Transport Network Grant	408 921	410 477	410 477	45 598	61 317	(15 718)	-25.6%	404 530
	31 115	23 549	23 549	973	936	37	4.0%	17 049
Provincial Government:								
Western Cape Department of Education: Schools Resource Officers	—	740	740	727	740	(13)	-1.8%	740
Community Safety: Law Enforcement Advancement Plan	—	10 000	10 000	—	—	—	-	10 000
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 616	5 657	5 657	138	—	138	100.0%	5 657
Department of Health and Wellness: Law Enforcement Officers For Health Facilities	—	652	652	108	196	(88)	-45.0%	652
Cultural Affairs and Sport: Library Services Replacement Funding	927	—	—	—	—	—	-	—
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	145 174	12 918	15 504	(2 586)	-16.7%	102 352
Other grant providers:								
Other: Other	73 538	133 385	145 174	12 918	15 504	(2 586)	-16.7%	102 352
Total capital expenditure of Transfers and Grants	2 594 127	3 552 052	3 563 842	374 585	461 711	(87 126)	-18.9%	2 935 491
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	8 803 992	10 471 221	10 484 879	670 379	790 776	(120 396)	-15.2%	9 856 529

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						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	159 799	175 542	175 542	38 252	38 331	(79)	-0.2%	175 542
Pension and UIF Contributions	3 386	3 439	3 439	791	791	–	–	3 439
Motor Vehicle Allowance	9 781	804	804	62	62	–	–	804
Cellphone Allowance	9 819	11 268	11 268	2 473	2 473	(0)	0.0%	11 268
Other benefits and allowances	246	9 269	9 269	2 531	2 531	0	0.0%	9 269
Sub Total - Councillors	183 030	200 324	200 324	44 108	44 187	(79)	-0.2%	200 324
% increase		9.4%	9.4%					9.4%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	35 348	36 775	36 775	8 998	9 312	(315)	-3.4%	36 775
Pension and UIF Contributions	2 771	3 994	3 994	734	913	(179)	-19.6%	3 994
Medical Aid Contributions	184	195	195	40	48	(8)	-16.4%	195
Performance Bonus	1 600	–	–	–	–	–	–	–
Motor Vehicle Allowance	488	505	505	126	126	(0)	-0.1%	505
Cellphone Allowance	491	397	397	151	99	52	52.3%	397
Other benefits and allowances	114	114	114	27	29	(2)	-5.7%	114
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	40 997	41 979	41 979	10 076	10 528	(452)	-4.3%	41 979
% increase		2.4%	2.4%					2.4%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	11 848 602	13 315 728	13 299 351	2 829 146	3 000 308	(171 162)	-5.7%	13 299 351
Pension and UIF Contributions	1 804 107	2 270 861	2 272 254	469 024	542 745	(73 721)	-13.6%	2 272 254
Medical Aid Contributions	1 076 127	1 204 704	1 204 704	275 031	293 170	(18 139)	-6.2%	1 204 704
Overtime	1 152 562	1 005 227	1 006 361	165 533	193 312	(27 778)	-14.4%	1 006 361
Motor Vehicle Allowance	246 765	274 086	274 806	64 202	67 284	(3 082)	-4.6%	274 806
Cellphone Allowance	42 384	49 356	49 225	11 298	11 988	(689)	-5.8%	49 225
Housing Allowances	66 290	69 507	69 258	17 120	17 324	(204)	-1.2%	69 258
Other benefits and allowances	428 742	447 715	448 556	113 643	109 684	3 959	3.6%	448 556
Payments in lieu of leave	165 056	125 391	126 699	18 187	28 893	(10 706)	-37.1%	126 699
Long service awards	99 898	116 084	116 049	21 599	24 341	(2 742)	-11.3%	116 049
Post-retirement benefit obligations	124 540	390 320	390 320	92 986	97 179	(4 194)	-4.3%	390 320
Acting and post related allowance	11 545	664	5 658	3 165	3 089	75	2.4%	5 658
Sub Total - Other Municipal Staff	17 066 618	19 269 643	19 263 242	4 080 935	4 389 318	(308 383)	-7.0%	19 263 242
% increase		12.9%	12.9%					12.9%
Total Parent Municipality	17 290 644	19 511 946	19 505 545	4 135 119	4 444 033	(308 914)	-7.0%	19 505 545

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	(79)	-0.2%	Immaterial variance.	-
Pension and UIF Contributions	-	-	-	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	-	-	-	-
Cellphone Allowance	(0)	0.0%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	0	0.0%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(315)	-3.4%	Immaterial variance.	-
Pension and UIF Contributions	(179)	-19.6%	Immaterial variance.	-
Medical Aid Contributions	(8)	-16.4%	Immaterial variance.	-
Performance Bonus	-	-	-	-
Motor Vehicle Allowance	(0)	-0.1%	Immaterial variance.	-
Cellphone Allowance	52	52.3%	Immaterial variance.	-
Other benefits and allowances	(2)	-5.7%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(171 162)	-5.7%	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.	The City had 3593 vacancies as at 30 September 2024; 1856 positions were filled (544 internal, 222 external, 588 rehired & 502 EPWP) with 511 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 and projects is ongoing.
Pension and UIF Contributions	(73 721)	-13.6%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(18 139)	-6.2%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Overtime	(27 778)	-14.4%	The variance is mainly within the following directorates: 1. Safety & Security, due to measures that was put in place to reduce the overtime per member per month and also to realise savings in preparation for peak periods over the festive season; 2. Urban Waste Management, due to fewer vehicle breakdowns resulting in reduced overtime requirements. 3. Finance, as a result of less than planned overtime for the year-to-date.	The periodic budget provision to be reviewed and adjusted in line with actual trends.
Motor Vehicle Allowance	(3 082)	-4.6%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Cellphone Allowance	(689)	-5.8%	Immaterial variance.	-
Housing Allowances	(204)	-1.2%	Immaterial variance.	-
Other benefits and allowances	3 959	3.6%	The variance is mainly within Safety & Security as a result of more than planned officers qualified for stand-by allowances.	The periodic budget provision to be reviewed and adjusted in line with actual trends.
Payments in lieu of leave	(10 706)	-37.1%	Payments are linked to resignation/retirement of employees, which is difficult to plan accurately on a monthly basis.	The periodic budget provision to be reviewed and adjusted in line with actual trends.
Long service awards	(2 742)	-11.3%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurately on a monthly basis.	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	(4 194)	-4.3%	The post retirement benefit obligations are linked to the retirement 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 the completion of the actuarial valuation at year-end.
Acting and post related allowance	75	2.4%	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 Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	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	1 127 017	1 066 097	1 088 274	1 034 335	1 045 255	1 087 882	1 030 695	1 010 557	645 130	12 739 500	13 579 094	14 710 751
Service charges - Electricity revenue	2 087 645	1 959 403	2 013 238	1 835 921	1 722 771	1 640 930	1 718 724	1 723 410	1 874 723	1 769 336	1 697 669	1 072 618	21 116 387	22 572 279	24 411 603
Service charges - Water revenue	381 642	370 678	378 323	362 843	376 851	382 477	419 518	441 449	440 832	392 365	408 219	225 513	4 580 711	5 001 843	5 472 470
Service charges - Waste Water Management	205 375	186 634	188 685	202 654	194 786	192 864	190 147	205 873	240 158	199 725	216 010	146 444	2 369 356	2 592 007	2 811 944
Service charges - Waste Mangement	106 671	105 510	97 076	122 174	122 679	117 242	110 160	121 289	118 109	112 969	120 540	153 757	1 408 178	1 520 652	1 636 029
Rental of facilities and equipment	38 958	42 571	62 992	23 609	29 443	27 805	26 828	23 705	24 285	29 684	24 072	(31 389)	322 562	338 721	355 547
Interest earned - external investments	131 965	136 136	135 275	92 361	88 776	88 618	93 189	83 852	95 244	98 114	86 706	(58 326)	1 071 910	758 532	648 772
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 542	31 862	21 777	29 874	29 370	27 930	23 922	24 332	25 741	21 246	23 821	13 776	303 192	305 907	309 261
Licences and permits	29 814	26 309	30 928	5 521	5 126	5 149	4 098	4 577	4 687	5 170	3 578	(68 150)	56 806	59 306	61 915
Agency services	-	-	-	29 154	28 663	27 257	23 346	23 746	25 122	20 734	23 248	94 622	295 891	306 987	318 499
Transfers and Subsidies - Operational	2 287 223	212 822	108 206	267 114	373 686	1 626 283	175 845	420 733	1 386 478	-	-	62 649	6 921 038	7 001 700	7 414 387
Other revenue	99 705	1 132 957	473 866	98 598	97 164	999 882	112 166	127 143	1 059 751	83 034	84 915	(518 543)	3 850 638	4 007 400	4 247 928
Cash Receipts by Source	6 451 594	5 603 278	4 663 176	4 196 840	4 135 413	6 224 711	3 932 278	4 245 362	6 383 012	3 763 070	3 699 335	1 738 101	55 036 170	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	18 747	20 803	1 062 471	408 000	-	-	(47 207)	3 563 842	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	-	-	-	-	-	-	-	-	-	-	-	59 079	59 079	61 679	64 392
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	972 000	-	-	-	4 500 000	-	-	2 837 879	-	-	(972 000)	7 337 879	7 500 000	5 000 000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	23 564	23 564	23 205	23 745
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	14	14	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	4 228 162	4 986 383	10 743 458	3 953 081	5 307 833	11 488 227	3 763 070	3 699 335	801 552	67 879 884	69 682 202	71 362 106

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands															
Cash Payments by Type															
Employee related costs	1 400 737	1 391 096	1 534 308	1 510 714	2 287 739	1 513 589	1 559 288	1 569 894	1 551 500	1 520 990	1 598 941	1 756 767	19 195 563	20 365 055	21 573 039
Remuneration of councillors	13 848	13 856	13 872	16 223	15 862	16 033	16 443	18 964	16 890	16 882	16 809	24 644	200 324	213 525	227 596
Interest	17 807	54	130 083	112 501	33 338	–	15 255	–	330 496	106 714	31 068	479 920	1 257 237	1 590 057	2 173 576
Bulk purchases - Electricity	1 670 885	2 016 296	2 045 752	1 291 016	1 144 719	1 293 241	1 053 286	1 112 641	1 062 581	1 128 674	1 050 106	603 034	15 472 230	16 391 669	17 645 209
Acquisitions - water & other inventory	–	–	–	181 609	174 256	195 285	164 655	228 087	209 298	177 436	169 258	750 338	2 250 222	2 339 381	2 425 874
Contracted services	–	–	–	943 497	912 163	1 378 657	525 781	570 173	836 707	642 093	660 149	3 297 268	9 766 488	9 948 597	10 216 023
Transfers and subsidies - other municipalities	–	100	5 100	30 017	30 017	30 017	30 017	30 017	30 017	30 017	30 017	116 191	361 529	325 389	324 717
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	2 156 287	1 442 532	1 040 368	170 478	351 335	414 105	222 168	246 180	312 010	203 851	246 171	(3 162 064)	3 643 421	3 944 867	4 057 959
Cash Payments by Type	5 259 564	4 863 934	4 769 483	4 256 054	4 949 429	4 840 928	3 586 892	3 775 957	4 349 499	3 826 656	3 802 520	3 866 098	52 147 015	55 118 540	58 643 994
Other Cash Flows/Payments by Type															
Capital assets	1 541 514	405 987	593 423	955 087	1 019 125	984 285	655 545	955 518	1 355 723	1 260 481	1 236 636	2 002 050	12 965 375	14 261 878	13 179 976
Repayment of borrowing	50 000	–	79 481	70 533	42 933	–	50 000	–	2 196 147	70 533	42 933	266 667	2 869 228	1 235 895	1 652 561
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	6 851 078	5 269 922	5 442 387	5 281 675	6 011 487	5 825 213	4 292 437	4 731 474	7 901 370	5 157 671	5 082 090	6 134 815	67 981 618	70 616 312	73 476 532
NET INCREASE/(DECREASE) IN CASH HELD	732 603	1 392 006	(779 211)	(1 053 513)	(1 025 105)	4 918 245	(339 356)	576 359	3 586 857	(1 394 601)	(1 382 755)	(5 333 263)	(101 734)	(934 110)	(2 114 426)
Cash/cash equivalents at the month/year beginning:	5 803 390	6 535 993	7 927 999	7 148 788	6 095 275	5 070 170	9 988 415	9 649 059	10 225 417	13 812 275	12 417 674	11 034 919	5 803 390	5 701 656	4 767 546
Cash/cash equivalents at the month/year end:	6 535 993	7 927 999	7 148 788	6 095 275	5 070 170	9 988 415	9 649 059	10 225 417	13 812 275	12 417 674	11 034 919	5 701 656	5 701 656	4 767 546	2 653 120

Capital expenditure trend

Month	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	169 877	156 320	213 722	216 084	213 722	(2 362)	-1.1%	1.8%
August	492 778	736 608	742 961	729 352	956 683	227 331	23.8%	6.1%
September	508 694	1 013 760	1 043 048	1 380 370	1 999 731	619 361	31.0%	11.5%
October	773 614	1 044 186	1 017 828		3 017 559	–		
November	675 334	931 891	1 022 296		4 039 856	–		
December	894 869	893 632	980 548		5 020 403	–		
January	372 598	562 328	802 642		5 823 046	–		
February	703 188	1 057 477	1 196 363		7 019 409	–		
March	601 218	1 223 591	1 204 608		8 224 017	–		
April	926 798	1 095 363	1 039 998		9 264 015	–		
May	893 345	1 203 910	1 098 445		10 362 461	–		
June	2 392 044	2 101 568	2 602 915		12 965 375	–		
Total Capital expenditure	9 404 356	12 020 633	12 965 375					

Capital expenditure on new assets by asset class

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	2 606 010	3 697 700	3 892 662	369 962	448 292	(78 330)	-17.5%	3 312 030
Roads Infrastructure	1 046 549	2 249 601	2 271 248	148 529	208 058	(59 529)	-28.6%	1 740 986
Roads	1 034 394	2 247 551	2 261 693	148 549	206 906	(58 358)	-28.2%	1 727 566
Road Structures	12 155	50	1 402	(20)	1 152	(1 172)	-101.7%	5 266
Road Furniture	–	2 000	8 153	–	–	–	–	8 153
Storm water Infrastructure	161 134	193 956	196 658	23 893	30 787	(6 894)	-22.4%	189 356
Drainage Collection	161 134	193 956	196 658	23 893	30 787	(6 894)	-22.4%	189 356
Electrical Infrastructure	274 993	287 745	289 189	53 400	47 523	5 877	12.4%	269 160
HV Substations	246 919	208 950	210 394	32 097	32 335	(237)	-0.7%	190 365
LV Networks	28 075	78 795	78 795	21 303	15 188	6 114	40.3%	78 795
Water Supply Infrastructure	551 871	656 398	746 095	99 416	100 005	(588)	-0.6%	762 556
Reservoirs	181 889	193 395	209 376	37 860	31 754	6 106	19.2%	197 861
Pump Stations	19 156	43 350	44 790	6 952	12 051	(5 099)	-42.3%	39 333
Water Treatment Works	139 841	135 090	183 550	26 579	19 786	6 792	34.3%	209 919
Bulk Mains	58 628	76 220	98 882	8 675	10 538	(1 864)	-17.7%	107 232
Distribution	152 358	208 343	209 497	19 351	25 875	(6 524)	-25.2%	208 211
Sanitation Infrastructure	233 812	280 948	286 443	28 758	40 794	(12 036)	-29.5%	253 207
Reticulation	142 812	144 923	145 481	16 395	20 517	(4 121)	-20.1%	145 481
Waste Water Treatment Works	91 000	136 025	140 962	12 363	20 277	(7 914)	-39.0%	107 726
Solid Waste Infrastructure	223 280	26 851	100 190	15 446	20 517	(5 071)	-24.7%	93 933
Landfill Sites	223 280	26 851	100 190	15 446	20 517	(5 071)	-24.7%	93 933
Coastal Infrastructure	13 063	–	147	–	147	(147)	-100.0%	147
Promenades	13 063	–	147	–	147	(147)	-100.0%	147
Information and Communication Infrastructure	101 309	2 200	2 692	519	460	59	12.9%	2 685
Data Centres	20 280	2 200	2 200	35	460	(425)	-92.5%	2 200
Core Layers	81 028	–	492	485	0	485	100.0%	485
Community Assets	269 580	168 338	172 141	50 014	39 895	10 119	25.4%	140 754
Community Facilities	269 409	168 338	172 141	50 014	39 895	10 119	25.4%	140 754
Centres	–	829	3 077	–	–	–	–	3 077
Clinics/Care Centres	10 796	13 975	11 928	296	1 565	(1 269)	-81.1%	5 428
Fire/Ambulance Stations	3 999	2 000	2 000	1 292	1 600	(308)	-19.3%	2 000
Libraries	11 899	12 008	12 008	5 216	2 598	2 618	100.8%	11 978
Public Open Space	4 501	2 727	2 883	523	–	523	100.0%	3 073
Nature Reserves	10 956	47 605	51 370	6 311	5 255	1 056	20.1%	26 724
Public Ablution Facilities	2 870	500	500	–	–	–	–	500
Markets	2 772	29 995	23 735	0	400	(400)	-100.0%	23 535
Taxi Ranks/Bus Terminals	221 616	58 700	64 639	36 376	28 478	7 898	27.7%	64 439
Sport and Recreation Facilities	171	–	–	–	–	–	–	–
Outdoor Facilities	171	–	–	–	–	–	–	–
Other assets	108 910	338 310	351 420	6 191	16 735	(10 543)	-63.0%	335 760
Operational Buildings	105 111	338 310	351 420	6 191	16 735	(10 543)	-63.0%	335 760
Municipal Offices	97 493	245 604	256 415	6 191	9 812	(3 621)	-36.9%	256 615
Workshops	7 618	92 706	95 005	–	6 923	(6 923)	-100.0%	79 145
Housing	3 799	–	–	–	–	–	–	–
Social Housing	3 799	–	–	–	–	–	–	–
Intangible Assets	109 104	118 007	131 214	9 310	8 625	684	7.9%	131 214
Licences and Rights	109 104	118 007	131 214	9 310	8 625	684	7.9%	131 214
Water Rights	413	150	150	–	–	–	–	150
Computer Software and Applications	108 691	117 857	131 064	9 310	8 625	684	7.9%	131 064
Computer Equipment	154 723	111 374	113 959	16 322	40 905	(24 583)	-60.1%	113 938
Computer Equipment	154 723	111 374	113 959	16 322	40 905	(24 583)	-60.1%	113 938
Furniture and Office Equipment	37 219	40 237	48 431	4 031	19 092	(15 062)	-78.89%	48 638
Furniture and Office Equipment	37 219	40 237	48 431	4 031	19 092	(15 062)	-78.9%	48 638
Machinery and Equipment	216 318	207 694	233 621	25 219	38 298	(13 079)	-34.2%	154 546
Machinery and Equipment	216 318	207 694	233 621	25 219	38 298	(13 079)	-34.2%	154 546
Transport Assets	321 489	193 954	198 945	26 330	29 057	(2 727)	-9.4%	207 509
Transport Assets	321 489	193 954	198 945	26 330	29 057	(2 727)	-9.4%	207 509
Land	200 322	110 101	117 204	3 838	23 013	(19 175)	-83.3%	117 204
Land	200 322	110 101	117 204	3 838	23 013	(19 175)	-83.3%	117 204
Total Capital Expenditure on new assets	4 023 676	4 985 713	5 259 598	511 216	663 912	(152 696)	-23.0%	4 561 592

Capital expenditure on renewal of existing assets by asset class

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1 626 998	2 666 714	2 862 336	334 112	393 858	(59 745)	-15.2%	2 543 204
Roads Infrastructure	77 022	182 639	266 682	22 793	21 192	1 601	7.6%	242 367
Roads	70 859	162 767	245 805	22 047	20 267	1 780	8.8%	222 664
Road Structures	6 163	19 872	20 876	746	925	(179)	-19.3%	19 703
Storm water Infrastructure	8 317	2 984	8 338	964	62	901	1448.6%	6 014
Drainage Collection	8 317	2 984	8 338	964	62	901	1448.6%	6 014
Electrical Infrastructure	493 410	467 234	487 543	109 290	124 650	(15 360)	-12.3%	487 575
HV Substations	100 586	101 094	121 403	18 721	32 638	(13 917)	-42.6%	121 383
MV Substations	29 600	44 000	44 000	1 196	7 000	(5 804)	-82.9%	44 000
MV Networks	207 893	191 190	191 190	58 956	51 639	7 316	14.2%	191 190
LV Networks	155 331	130 950	130 950	30 418	33 373	(2 955)	-8.9%	131 002
Water Supply Infrastructure	310 386	510 539	516 175	43 709	46 017	(2 309)	-5.0%	409 119
Water Treatment Works	–	50 000	50 000	–	5 000	(5 000)	-100.0%	50 000
Bulk Mains	88 800	184 344	184 344	11 048	–	11 048	100.0%	80 000
Distribution	221 586	276 195	281 831	32 660	41 017	(8 357)	-20.4%	279 119
Sanitation Infrastructure	717 027	1 469 672	1 547 320	148 495	196 748	(48 253)	-24.5%	1 361 850
Pump Station	88 660	87 240	87 543	4 086	6 999	(2 913)	-41.62%	87 240
Reticulation	492 369	835 475	889 976	134 865	140 905	(6 040)	-4.3%	817 485
Waste Water Treatment Works	135 915	400 957	423 801	9 544	31 506	(21 963)	-69.7%	311 126
Outfall Sewers	84	146 000	146 000	–	17 338	(17 338)	-100.0%	146 000
Solid Waste Infrastructure	–	1 523	1 523	9	131	(121)	-92.8%	1 523
Landfill Sites	–	1 523	1 523	9	131	(121)	-92.8%	1 523
Information and Communication Infrastructure	20 837	32 122	34 755	8 853	5 057	3 796	75.1%	34 755
Data Centres	20 837	31 671	34 304	8 853	5 057	3 796	75.1%	34 304
Core Layers	–	452	452	–	–	–	–	452
Community Assets	32 089	54 221	58 578	1 996	8 031	(6 035)	-75.1%	55 504
Community Facilities	27 348	27 721	32 188	1 996	5 531	(3 535)	-63.9%	32 188
Halls	655	–	1 070	–	–	–	–	1 070
Museums	959	1 000	1 101	235	600	(365)	-60.8%	1 101
Public Open Space	201	100	100	–	–	–	–	100
Markets	21 902	24 621	27 916	1 761	4 801	(3 040)	-63.3%	27 916
Taxi Ranks/Bus Terminals	3 631	2 000	2 000	–	131	(131)	-100.0%	2 000
Sport and Recreation Facilities	4 741	26 500	26 390	–	2 500	(2 500)	-100.0%	23 316
Outdoor Facilities	4 741	26 500	26 390	–	2 500	(2 500)	-100.0%	23 316
Other assets	6 103	14 866	23 063	2 364	4 226	(1 862)	-44.1%	19 680
Operational Buildings	6 103	14 866	23 063	2 364	4 226	(1 862)	-44.1%	19 680
Municipal Offices	1 502	13 866	22 063	2 121	4 026	(1 904)	-47.3%	18 680
Laboratories	4 600	1 000	1 000	243	200	43	21.3%	1 000
Intangible Assets	9 729	8 000	7 699	1 947	–	1 947	100.0%	7 699
Licences and Rights	9 729	8 000	7 699	1 947	–	1 947	100.0%	7 699
Computer Software and Applications	9 729	8 000	7 699	1 947	–	1 947	100.0%	7 699
Computer Equipment	153 378	121 307	126 629	67 231	45 563	21 668	47.6%	121 265
Computer Equipment	153 378	121 307	126 629	67 231	45 563	21 668	47.6%	121 265
Furniture and Office Equipment	32 226	36 762	38 614	2 935	5 378	(2 443)	-45.4%	28 525
Furniture and Office Equipment	32 226	36 762	38 614	2 935	5 378	(2 443)	-45.4%	28 525
Machinery and Equipment	121 323	98 919	96 651	4 978	6 751	(1 773)	-26.3%	77 252
Machinery and Equipment	121 323	98 919	96 651	4 978	6 751	(1 773)	-26.3%	77 252
Transport Assets	555 847	417 684	458 275	148 352	135 034	13 318	9.9%	459 646
Transport Assets	555 847	417 684	458 275	148 352	135 034	13 318	9.9%	459 646
Living resources	300	900	1 400	–	650	(650)	-100.0%	1 400
Mature	300	900	1 400	–	650	(650)	-100.0%	1 400
Policing and Protection	300	900	1 400	–	650	(650)	-100.0%	1 400
Total Capital Expenditure on renewal of existing assets	2 537 994	3 419 372	3 673 244	563 916	599 490	(35 574)	-5.9%	3 314 175

Capital expenditure on upgrading of existing assets by asset class

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	1 911 030	2 593 750	2 904 965	212 432	591 261	(378 829)	-64.1%	2 100 766
Roads Infrastructure	193 226	176 520	191 183	23 234	45 537	(22 304)	-49.0%	175 587
Roads	182 174	171 648	184 225	20 902	44 963	(24 061)	-53.5%	168 630
Road Structures	30	330	330	–	107	(107)	-100.0%	330
Road Furniture	11 022	4 541	6 628	2 332	468	1 864	398.7%	6 627
Storm water Infrastructure	185 474	173 001	193 339	28 300	26 931	1 369	5.1%	158 578
Drainage Collection	185 474	173 001	193 339	28 300	26 931	1 369	5.1%	158 578
Electrical Infrastructure	168 673	265 528	266 785	8 797	31 951	(23 154)	-72.5%	260 818
HV Substations	168 673	265 528	266 785	8 797	31 951	(23 154)	-72.5%	260 818
Water Supply Infrastructure	15 192	5 647	5 647	524	788	(263)	-33.5%	5 647
Reservoirs	2 446	2 047	2 047	–	–	–	-	2 047
Distribution	12 746	3 600	3 600	524	788	(263)	-33.5%	3 600
Sanitation Infrastructure	1 227 575	1 811 800	2 077 732	139 272	454 783	(315 511)	-69.4%	1 319 903
Pump Station	8 678	19 546	19 546	496	1 474	(978)	-66.3%	19 546
Reticulation	4 227	13 016	13 016	524	2 289	(1 765)	-77.1%	13 016
Waste Water Treatment Works	1 214 669	1 779 239	2 045 171	138 252	451 020	(312 768)	-69.3%	1 287 342
Solid Waste Infrastructure	22 310	4 173	4 810	191	–	191	100.0%	11 945
Landfill Sites	22 310	4 173	4 810	191	–	191	100.0%	11 945
Coastal Infrastructure	58 330	140 824	158 354	10 967	30 011	(19 044)	-63.5%	161 173
Promenades	58 330	140 824	158 354	10 967	30 011	(19 044)	-63.5%	161 173
Information and Communication Infrastructure	40 249	16 257	7 116	1 147	1 261	(114)	-9.1%	7 116
Data Centres	–	1 399	1 399	0	156	(155)	-99.7%	1 399
Core Layers	40 249	14 858	5 716	1 147	1 106	41	3.7%	5 716
Community Assets	346 297	471 058	533 874	28 845	69 507	(40 662)	-58.5%	500 214
Community Facilities	154 054	354 798	382 995	17 960	41 280	(23 321)	-56.5%	338 879
Halls	696	20 640	9 084	–	95	(95)	-100.0%	5 764
Centres	13 340	5 780	6 499	–	2 000	(2 000)	-100.0%	6 499
Clinics/Care Centres	13 921	59 830	72 870	1 964	7 549	(5 585)	-74.0%	72 870
Fire/Ambulance Stations	5 219	18 000	20 208	133	1 130	(998)	-88.3%	20 208
Libraries	1 684	14 468	14 468	116	3 941	(3 825)	-97.0%	2 643
Cemeteries/Crematoria	29 502	14 500	21 326	379	1 833	(1 454)	-79.3%	21 326
Public Open Space	47 789	60 441	65 935	10 545	8 302	2 243	27.0%	64 398
Nature Reserves	3 903	4 428	4 860	635	999	(364)	-36.5%	4 860
Public Ablution Facilities	2 984	3 500	3 814	–	–	–	-	3 814
Markets	3 092	20 850	26 295	213	1 477	(1 265)	-85.6%	26 295
Taxi Ranks/Bus Terminals	31 925	132 360	137 634	3 975	13 954	(9 979)	-71.5%	110 201
Sport and Recreation Facilities	192 243	116 260	150 879	10 885	28 227	(17 342)	-61.4%	161 335
Indoor Facilities	57 117	17 407	28 065	3 203	14 074	(10 871)	-77.2%	39 890
Outdoor Facilities	135 127	98 853	122 814	7 682	14 153	(6 471)	-45.7%	121 444
Other assets	531 229	526 441	569 353	59 652	70 418	(10 766)	-15.3%	513 797
Operational Buildings	450 294	381 994	424 749	37 869	52 088	(14 219)	-27.3%	369 194
Municipal Offices	294 225	230 386	272 617	15 816	29 501	(13 685)	-46.4%	220 482
Workshops	106 277	109 608	110 129	7 622	13 880	(6 258)	-45.1%	106 708
Training Centres	49 792	42 000	42 003	14 431	8 707	5 725	65.7%	42 003
Housing	80 935	144 447	144 603	21 783	18 330	3 453	18.8%	144 603
Social Housing	80 935	144 447	144 603	21 783	18 330	3 453	18.8%	144 603
Intangible Assets	45 751	9 598	9 768	851	2 282	(1 430)	-62.7%	9 768
Licences and Rights	45 751	9 598	9 768	851	2 282	(1 430)	-62.7%	9 768
Computer Software and Applications	45 751	9 598	9 768	851	2 282	(1 430)	-62.7%	9 768
Computer Equipment	2 019	6 000	6 042	–	360	(360)	-100.0%	8 942
Computer Equipment	2 019	6 000	6 042	–	360	(360)	-100.0%	8 942
Furniture and Office Equipment	567	–	154	–	–	–	-	154
Furniture and Office Equipment	567	–	154	–	–	–	-	154
Machinery and Equipment	5 793	8 700	8 377	3 458	2 500	958	38.3%	8 707
Machinery and Equipment	5 793	8 700	8 377	3 458	2 500	958	38.3%	8 707
Total Capital Expenditure on upgrading of existing assets	2 842 686	3 615 547	4 032 534	305 238	736 328	(431 091)	-58.5%	3 142 348

Expenditure on repairs and maintenance by asset class

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2 888 520	3 278 373	3 278 183	520 486	562 166	41 681	7.4%	3 278 183
Roads Infrastructure	853 693	883 733	883 733	124 132	126 176	2 044	1.6%	883 733
Roads	853 693	865 864	865 864	124 132	126 176	2 044	1.6%	865 864
Road Furniture	–	17 869	17 869	–	–	–	-	17 869
Storm water Infrastructure	–	190 921	190 921	–	–	–	-	190 921
Drainage Collection	–	190 921	190 921	–	–	–	-	190 921
Electrical Infrastructure	769 604	762 763	762 763	185 522	179 090	(6 432)	-3.6%	762 763
Power Plants	75 030	26 429	26 429	6 815	6 295	(520)	-8.3%	26 429
HV Substations	51 841	38 266	38 266	9 556	8 248	(1 308)	-15.9%	38 266
MV Substations	503 256	530 517	530 517	123 540	123 864	324	0.3%	530 517
LV Networks	139 477	167 550	167 550	45 611	40 683	(4 928)	-12.1%	167 550
Water Supply Infrastructure	496 640	703 999	703 837	89 138	114 072	24 935	21.9%	703 837
Boreholes	917	–	–	212	96	(116)	-121.2%	–
Reservoirs	53 322	60 745	60 745	8 682	6 114	(2 568)	-42.0%	60 745
Pump Stations	83 256	51 907	51 907	15 833	17 097	1 264	7.4%	51 907
Water Treatment Works	48 425	37 045	37 045	8 132	9 600	1 467	15.3%	37 045
Bulk Mains	14 249	1 688	1 688	3 115	897	(2 218)	-247.1%	1 688
Distribution	296 470	552 615	552 452	53 163	80 269	27 106	33.8%	552 452
Sanitation Infrastructure	763 416	710 489	710 487	121 097	142 572	21 475	15.1%	710 487
Pump Station	–	12 548	12 548	–	–	–	-	12 548
Reticulation	593 109	513 085	513 084	94 754	111 637	16 883	15.1%	513 084
Waste Water Treatment Works	161 055	175 444	175 444	25 413	29 015	3 603	12.4%	175 444
Outfall Sewers	9 252	9 410	9 410	931	1 919	989	51.5%	9 410
Solid Waste Infrastructure	5 166	21 918	21 893	597	256	(341)	-133.2%	21 893
Landfill Sites	5 166	19 688	19 663	597	256	(341)	-133.2%	19 663
Waste Processing Facilities	–	2 230	2 230	–	–	–	-	2 230
Coastal Infrastructure	–	4 549	4 549	–	–	–	-	4 549
Promenades	–	4 549	4 549	–	–	–	-	4 549
Community Assets	706 575	568 116	568 050	85 299	106 625	21 326	20.0%	568 050
Community Facilities	92 158	462 311	462 246	5 924	20 710	14 786	71.4%	462 246
Halls	41 588	11 197	10 864	1 129	9 170	8 041	87.7%	10 864
Centres	1 050	3 614	3 699	45	117	72	61.9%	3 699
Clinics/Care Centres	4 452	5 690	5 690	927	1 162	235	20.2%	5 690
Fire/Ambulance Stations	3 466	12 376	12 376	404	1 357	953	70.2%	12 376
Testing Stations	–	13 348	13 348	–	–	–	-	13 348
Museums	–	6	6	–	–	–	-	6
Libraries	2 993	877	877	108	472	364	77.1%	877
Cemeteries/Crematoria	22 964	38 610	38 610	2 117	5 394	3 277	60.8%	38 610
Public Open Space	–	343 867	343 867	–	–	–	-	343 867
Nature Reserves	4 009	3 925	4 107	589	942	353	37.5%	4 107
Public Ablution Facilities	10 563	23 577	23 577	372	1 739	1 367	78.6%	23 577
Markets	1 074	5 225	5 225	235	359	124	34.7%	5 225
Sport and Recreation Facilities	614 416	105 804	105 804	79 375	85 915	6 540	7.6%	105 804
Indoor Facilities	371	17 239	17 239	–	2	2	100.0%	17 239
Outdoor Facilities	614 045	88 565	88 565	79 375	85 913	6 538	7.6%	88 565
Heritage assets	40	367	367	107	8	(99)	-1169.3%	367
Works of Art	40	–	–	107	8	(99)	-1169.3%	–
Other Heritage	–	367	367	–	–	–	-	367

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1 269	208	208	49	445	396	88.9%	208
Revenue Generating	1 197	197	197	49	435	386	88.7%	197
<i>Improved Property</i>	1 197	197	197	49	435	386	88.7%	197
Non-revenue Generating	72	11	11	–	10	10	100.0%	11
<i>Unimproved Property</i>	72	11	11	–	10	10	100.0%	11
<u>Other assets</u>	214 718	369 542	370 535	14 280	19 048	4 767	25.0%	370 535
Operational Buildings	214 718	300 763	301 756	14 280	19 048	4 767	25.0%	301 756
<i>Municipal Offices</i>	191 523	282 655	283 648	13 493	18 028	4 536	25.2%	283 648
<i>Workshops</i>	–	13 244	13 244	–	–	–	–	13 244
<i>Laboratories</i>	3 485	4 537	4 537	424	750	327	43.5%	4 537
<i>Training Centres</i>	585	327	327	57	169	112	66.0%	327
<i>Depots</i>	19 125	–	–	306	100	(207)	-206.9%	–
Housing	–	68 779	68 779	–	–	–	–	68 779
<i>Social Housing</i>	–	68 779	68 779	–	–	–	–	68 779
<u>Computer Equipment</u>	365 154	364 045	359 681	61 960	74 298	12 338	16.6%	359 681
Computer Equipment	365 154	364 045	359 681	61 960	74 298	12 338	16.6%	359 681
<u>Furniture and Office Equipment</u>	919 298	243 100	243 991	173 247	182 247	9 001	4.9%	243 991
Furniture and Office Equipment	919 298	243 100	243 991	173 247	182 247	9 001	4.9%	243 991
<u>Machinery and Equipment</u>	–	358 876	362 953	–	–	–	–	362 953
Machinery and Equipment	–	358 876	362 953	–	–	–	–	362 953
<u>Transport Assets</u>	518 115	482 917	482 804	116 373	106 306	(10 067)	-9.5%	482 804
Transport Assets	518 115	482 917	482 804	116 373	106 306	(10 067)	-9.5%	482 804
Total Repairs and Maintenance Expenditure	5 613 689	5 665 543	5 666 773	971 801	1 051 143	79 342	7.5%	5 666 773

Depreciation by asset class

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 605 163	1 888 308	1 888 308	425 447	472 077	46 630	9.88%	1 888 308
Roads Infrastructure	504 630	506 074	506 074	129 264	126 518	(2 746)	-2.17%	506 074
Roads	469 971	474 492	474 492	120 537	118 623	(1 914)	-1.61%	474 492
Road Structures	13 135	13 435	13 435	3 417	3 359	(58)	-1.74%	13 435
Road Furniture	21 524	18 146	18 146	5 310	4 537	(774)	-17.05%	18 146
Storm water Infrastructure	76 623	75 980	75 980	19 858	18 995	(863)	-4.55%	75 980
Drainage Collection	76 623	75 980	75 980	19 858	18 995	(863)	-4.55%	75 980
Electrical Infrastructure	345 275	578 879	578 879	90 664	144 720	54 056	37.35%	578 879
Power Plants	8 135	7 931	7 931	1 984	1 983	(1)	-0.07%	7 931
HV Substations	22 745	27 325	27 325	6 071	6 831	760	11.12%	27 325
MV Substations	75 061	73 786	73 786	20 242	18 447	(1 796)	-9.73%	73 786
MV Networks	132 233	136 604	136 604	34 485	34 151	(334)	-0.98%	136 604
LV Networks	107 101	333 233	333 233	27 882	83 308	55 426	66.53%	333 233
Water Supply Infrastructure	231 532	239 426	239 426	61 655	59 856	(1 798)	-3.00%	239 426
Reservoirs	30 372	30 506	30 506	8 371	7 627	(745)	-9.76%	30 506
Pump Stations	10 749	10 659	10 659	2 668	2 665	(3)	-0.11%	10 659
Water Treatment Works	15 166	14 549	14 549	4 652	3 637	(1 015)	-27.90%	14 549
Bulk Mains	3 022	3 838	3 838	756	960	204	21.25%	3 838
Distribution	172 222	179 874	179 874	45 209	44 968	(240)	-0.53%	179 874
Sanitation Infrastructure	258 625	300 502	300 502	72 627	75 126	2 499	3.33%	300 502
Pump Station	12 766	16 542	16 542	3 175	4 136	960	23.22%	16 542
Reticulation	98 274	92 855	92 855	27 958	23 214	(4 744)	-20.43%	92 855
Waste Water Treatment Works	142 681	186 200	186 200	40 268	46 550	6 282	13.50%	186 200
Outfall Sewers	4 904	4 904	4 904	1 226	1 226	-	-	4 904
Solid Waste Infrastructure	56 075	55 890	55 890	13 795	13 973	178	1.27%	55 890
Landfill Sites	44 720	44 535	44 535	10 944	11 134	190	1.71%	44 535
Waste Processing Facilities	11 355	11 355	11 355	2 851	2 839	(13)	-0.45%	11 355
Coastal Infrastructure	6 631	6 916	6 916	1 984	1 729	(256)	-14.78%	6 916
Promenades	6 631	6 916	6 916	1 984	1 729	(256)	-14.78%	6 916
Information and Communication Infrastructure	125 773	124 641	124 641	35 600	31 160	(4 440)	-14.25%	124 641
Data Centres	49 515	50 827	50 827	14 107	12 707	(1 400)	-11.02%	50 827
Core Layers	72 991	70 636	70 636	20 665	17 659	(3 006)	-17.02%	70 636
Distribution Layers	3 268	3 178	3 178	828	794	(33)	-4.21%	3 178
Community Assets	352 791	338 243	338 243	88 371	84 561	(3 810)	-4.51%	338 243
Community Facilities	131 886	136 147	136 147	32 990	34 037	1 046	3.07%	136 147
Halls	4 716	4 771	4 771	1 179	1 193	14	1.17%	4 771
Centres	4 699	4 886	4 886	1 175	1 221	46	3.77%	4 886
Clinics/Care Centres	7 844	8 118	8 118	1 967	2 029	62	3.07%	8 118
Fire/Ambulance Stations	2 696	2 698	2 698	674	674	-	-	2 698
Testing Stations	1 508	1 508	1 508	377	377	-	-	1 508
Museums	342	340	340	86	85	(1)	-0.97%	340
Theatres	112	112	112	28	28	-	-	112
Libraries	16 278	16 625	16 625	2 938	4 156	1 219	29.32%	16 625
Cemeteries/Crematoria	4 829	4 845	4 845	1 207	1 211	4	0.34%	4 845
Public Open Space	15 299	16 636	16 636	3 812	4 159	347	8.33%	16 636
Nature Reserves	636	646	646	159	162	3	1.72%	646
Public Ablution Facilities	3 186	3 184	3 184	805	796	(8)	-1.06%	3 184
Markets	3 129	3 134	3 134	1 060	784	(277)	-35.34%	3 134
Taxi Ranks/Bus Terminals	66 612	68 644	68 644	17 523	17 161	(362)	-2.11%	68 644
Sport and Recreation Facilities	220 905	202 095	202 095	55 380	50 524	(4 857)	-9.61%	202 095
Indoor Facilities	12 791	13 551	13 551	3 203	3 388	185	5.46%	13 551
Outdoor Facilities	208 115	188 544	188 544	52 178	47 136	(5 042)	-10.70%	188 544

Table continues on next page.

City of Cape Town: S52 Annexure A – 2025 Q1 (September 2024)

Description	2023/24	Budget Year 2024/25						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1 714	1 714	1 714	248	428	180	42.10%	1 714
Revenue Generating	1 714	1 714	1 714	326	428	102	23.91%	1 714
Improved Property	1 714	1 714	1 714	326	428	102	23.91%	1 714
Non-revenue Generating	–	–	–	(78)	–	78	100.00%	–
Unimproved Property	–	–	–	(78)	–	78	100.00%	–
<u>Other assets</u>	335 720	383 147	383 147	103 477	95 787	(7 691)	-8.03%	383 147
Operational Buildings	283 458	271 251	271 251	75 233	67 813	(7 421)	-10.94%	271 251
Municipal Offices	242 960	230 450	230 450	64 860	57 613	(7 248)	-12.58%	230 450
Workshops	39 268	39 383	39 383	10 066	9 846	(220)	-2.23%	39 383
Laboratories	662	664	664	165	166	1	0.32%	664
Training Centres	521	707	707	130	177	47	26.32%	707
Depots	47	47	47	12	12	–	–	47
Housing	52 261	111 896	111 896	28 244	27 974	(270)	-0.97%	111 896
Social Housing	52 261	111 896	111 896	28 244	27 974	(270)	-0.97%	111 896
<u>Biological or Cultivated Assets</u>	–	128	128	–	32	32	100.00%	128
Biological or Cultivated Assets	–	128	128	–	32	32	100.00%	128
<u>Intangible Assets</u>	149 220	156 500	156 500	39 252	39 125	(127)	-0.32%	156 500
Licences and Rights	149 220	156 500	156 500	39 252	39 125	(127)	-0.32%	156 500
Water Rights	–	2	2	–	–	–	–	2
Computer Software and Applications	144 584	156 126	156 126	39 104	39 032	(73)	-0.19%	156 126
Unspecified	4 636	372	372	147	93	(54)	-58.21%	372
<u>Computer Equipment</u>	259 545	224 750	224 750	60 448	56 188	(4 260)	-7.58%	224 750
Computer Equipment	259 545	224 750	224 750	60 448	56 188	(4 260)	-7.58%	224 750
<u>Furniture and Office Equipment</u>	69 366	72 681	72 681	19 476	18 170	(1 305)	-7.18%	72 681
Furniture and Office Equipment	69 366	72 681	72 681	19 476	18 170	(1 305)	-7.18%	72 681
<u>Machinery and Equipment</u>	175 070	185 178	185 178	49 151	46 295	(2 857)	-6.17%	185 178
Machinery and Equipment	175 070	185 178	185 178	49 151	46 295	(2 857)	-6.17%	185 178
<u>Transport Assets</u>	523 266	533 823	533 823	138 784	133 456	(5 329)	-3.99%	533 823
Transport Assets	523 266	533 823	533 823	138 784	133 456	(5 329)	-3.99%	533 823
<u>Land</u>	23 896	23 198	23 198	–	5 799	5 799	100.00%	23 198
Land	23 896	23 198	23 198	–	5 799	5 799	100.00%	23 198
<u>Living resources</u>	36	–	–	–	–	–	–	–
Mature	36	–	–	–	–	–	–	–
Policing and Protection	36	–	–	–	–	–	–	–
Total Depreciation	3 495 788	3 807 669	3 807 669	924 654	951 917	27 263	2.86%	3 807 669

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	Q1 2025		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	1 290 237	144 614	125 856	<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 or 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 scoping & feasibility studies.</p>
Vehicle used for political office-bearers	-	-	-	No provision against this category in the current financial year.
Travel and Subsistence	31 544	8 715	9 038	<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 essential user allowances or participate in a structured travel allowance, using their own vehicles for business purposes. Additionally, a SAP HQ visit to Germany and a study tour to European cities occurred during the period under review.</p>
Domestic Accommodation	2 139	458	346	<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 MayCo travel to carry out their official duties, City Manager and his security detail, Director of Legal Services, who attended the African Legal Awards held in Johannesburg, meetings with the National Department of Transport & transport conferences.</p>

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Cost Containment In-Year Report				
Category	2024/25 Current Budget	Q1 2025		Comment
		Budget	Actual	
	R Thousand			
Sponsorships, Events and Catering	300 514	74 295	70 422	<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 the 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 and Tourism Development Management.</p>
Communication	77 440	13 403	10 506	<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:</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 relates to Fire Safety: News Paper, Media Advertising and Winter Readiness. Additionally, the procurment of various corporate merchandise.</p>

Table continues on next page.

Cost Containment In-Year Report				
Category	2024/25 Current Budget	Q1 2025		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items - Conferences & Seminars	2 998	577	100	<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	1 002 345	193 214	165 446	<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 due to:</p> <p>1. Providing quality and continuity of electrical supply to customers within the City of Cape Town supply area, at times requiring resource allocation on a continuous basis including after hours, public holidays and weekends in order to meet the obligations of the City as a Utility. These after hour services have been exacerbated by theft and vandalism which has significantly increased due to the general state of the economy and unemployment.</p> <p>2. The overtime expenditure incurred is primarily to attend to emergencies on the Reticulation water and sewer network as well as failures at pump stations.</p> <p>3. Cleansing, where overtime relates to after hours cleaning of the Cape Town and Bellville CBDs due to lesser traffic during these hours.</p> <p>4. Collections, where overtime relates to refuse removal vehicle breakdowns resulting in overtime to ensure all waste is removed;</p> <p>5. Disposal, where overtime relates to disposal facilities having to remain open to accomodate the refuse removal vehicles to dispose of waste after hours;</p> <p>6. Enterprise Asset Management (EAM), where overtime relates to workshops having to repair vehicles that have broken down after hours within refuse removal.</p> <p>7. Overtime worked by the anti land invasion team, metal theft and other teams that could not be covered during normal shift hours leading to operations being conducted via overtime. An increase in escort requirements which include VIP protection for councillors and management, as well as overtime worked at events including high profile events such as the Springboks vs All Blacks rugby game at the DHL Stadium.</p>

Table continues on next page.

Cost Containment In-Year Report				
Category	2024/25 Current Budget	Q1 2025		Comment
		Budget	Actual	
	R Thousand			
Other related expenditure items -Office furniture	25 650	8 952	5 316	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	2 732 867	444 228	387 029	

Cape Town International Convention Centre

Cost Containment In-Year Report				
Measures	2024/25 Current budget	Q1 2025		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	5 004	1 570	1 266	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	3 710	865	425	Bookings for local- and international travel as well as International accommodation for sales trips, events and conferences are done through an agent with the applicable National Treasury (NT) code used for bookings. Attendance of events are an integral part of the entity's business strategy to grow revenue and the attendance at the industry events and conferences are critical. Additional sales calls were added during the period to markets applicable to the CTICC.
Domestic Accommodation	299	93	98	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	Q1 2025		Comment
		Budget	Actual	
	R Thousand			
Sponsorships, Events and Catering	1 230	239	217	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	1 520	384	235	The company is utilising the NT transversal contract.
Other related expenditure items - Conferences & Seminars	-	-	-	No budget or expenditure for the reporting period.
Other related expenditure items - Overtime	1 901	563	565	This category includes overtime, night shift allowances and public holiday pay. The reason for the higher spend is related to events hosted over weekends and after hours requiring staff to work overtime, on public holidays and over weekends.
Other related expenditure items - Office furniture	-	-	-	No budget or expenditure for the reporting period.
Total	13 663	3 713	2 804	

Cape Town Stadium

Cost Containment In-Year Report				
Measures	2024/25 Current Budget	Q1 2025		Comment
		Budget	Actual	
	R Thousand			
Use of consultants	1 938	489	140	<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 consultant:</p> <p>Octagon Africa (Pty) Ltd (R140k), The primary marketing focus for the quarter under review 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 our overall marketing strategy, effectively raising interest in premium matchday experiences and contributing to increased Business Lounge membership inquiries and conversions.</p>
Travel and Subsistence	166	166	21	<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 on 18 July 2024 in Stellenbosch. 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 such as technology and innovation, knowledge economy, regenerative and more.</p> <p>The COO also attended the Castle Lager Championship match between the Springboks vs 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>

Table continues on next page.

Cost Containment In-Year Report				
Measures	2024/25 Current Budget	Q1 2025		Comment
		Budget	Actual	
	R Thousand			
Domestic Accommodation	9	9	3	<p>Costs were incurred when 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 COO also attended the Castle Lager Championship match between Springboks vs 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>
Sponsorships, Events and Catering	183	183	1	<p>Catering was provided by Kouga Development Company t/a Circa for the CEO suite during the Springboks vs All Blacks Teat Match which were hosted in September 2024.</p> <p>Catering was provided when the CEO extended an invitation to various stakeholders for networking purposes, as well as potential event organisers for the hosting of future events to the CEO's suite during various events.</p>
Communication	321	88	-	No expenditure incurred for the quarter under review.
Other related expenditure items - Conferences & Seminars	149	149	-	No expenditure incurred for the quarter under review.
Other related expenditure items - Overtime	2 171	529	153	Staff are required to work overtime at certain events, which at times takes place after hours and over weekends.
Other related expenditure items - Office furniture	-	-	-	No budget or expenditure for this category.
Total	4 938	1 613	317	

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 1 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)



Digitally signed by Lungelo
Mbandazayo
Date: 2024.10.08 21:44:43
+02'00'

Signature -----










Date -----
























CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD














ANNEXURE B











2024/25 Q1 Corporate Performance Report

2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Economic Growth								
1. Increased Jobs and Investment in the Cape Town economy	1.A Average number of days taken to process building plan applications of less than 500 square meters	12.00	22.00		25.00	32.00		Spatial Planning and Environment R McGaffin
		Reason for Variance: Data provided before 20th February 2023 is from a retired system (DAMS1) –Development Management implemented a new system in March 2023. Data provided is the best available to the department and enhanced system, but may not be completely accurate. Remedial Action: The Department Development Management and IS&T are addressing residual system and data migration issues.			Reason for Variance: This is the first quarter since the DAMS2 Programme has been closed – Development Management is currently on a programme to stabilise new processes and systems understanding. Remedial Action: The Development Management Optimisation Programme (DMOP) is addressing any people and process issues.			
	1.B Average number of days taken to process building applications of 500 square meters or more	12.00	34.00		35.00	34.00		Spatial Planning and Environment R McGaffin
		Reason for Variance: Data provided before 20th February 2023 is from a retired system (DAMS1) –Development Management implemented a new system in March 2023. Data provided is the best available to the department and enhanced system, but may not be completely accurate. Remedial Action: The Department Development Management and IS&T are addressing residual system and data migration issues.			Reason for Variance: The system workflows are performing as designed. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
1. Increased Jobs and Investment in the Cape Town economy	1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (LED3.21)	93%	99.80%		93%	99.88%		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Target achieved. 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	N/A	AT	Economic Growth R Gelderbloem
		Reason for Variance: Annual target. Remedial Action: Annual target.			Reason for Variance: Annual target. Remedial Action: Annual target.			
1. Increased Jobs and Investment in the Cape Town economy	1.E Average time taken to finalise informal trading permits (LED3.12)	New	New	New	30	21.76		Economic Growth R Gelderbloem
		Reason for Variance: n/a Remedial Action: n/a			Reason for Variance: Several factors have contributed to the reduced time taken to finalise informal trading permits. These include the accuracy of SAP advert workflows, traders submitting correct supporting documentation during the application process, and their timely responses to interview invitations from district area coordinators. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	1.F Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes) (LED1.21)*	7 500	13 427		7 500	10 759		Urban Waste Management P Mayisela
		Reason for Variance: There was an additional allocation of work opportunities due to the use of an additional funding source – Public Employment Program (PEP) Grant. The PEP grant is in its final year of allocation and will not be available in the next financial year. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The well above achievement was possible due to Line Departments implementing projects with higher number of EPWP workers than expected. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			










2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Basic Services								
2. Improved access to quality and reliable basic services	2.A Taps provided in informal settlements (number) (NKPI)	100	100		100	27		Water and Sanitation L. Manus
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The continued extortion incidents experienced by contractors have resulted in wide scale delays to project implementation and completion in various areas including Khayelitsha and Delft, thereby negatively affecting the installation of taps in informal settlements. Remedial Action: Project managers are engaging with relevant stakeholders, i.e. law enforcement, ward councilors, subcouncil managers community leaders and contractors on a safe way forward to continue projects in those affected areas. Non-affected areas will continue to maintain momentum and ensure ongoing continuous improvements.			
	2.B Toilets provided in informal settlements (number)(NKPI)	500	768		500	1 468		Water and Sanitation L. Manus
		Reason for Variance: The over-performance is due to the rollout of Portable Flush Toilets (PFT) to Informal Settlement areas which required sanitation services. In many instances, these informal settlements were newly developed and had no access to reticulation pipelines which are required for installation of Full Flush Toilets (FFT). Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	2.C Percentage of recognised informal settlements receiving basic waste removal services (ENV3.11)	99%	99.00%		99%	99.84%		Urban Waste Management P Mayisela
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Target achieved. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			












2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
2. Improved access to quality and reliable basic services	2.D Subsidised electricity connections installed (Number) (NKPI)	375	122		375	51		Energy K Nassiep
		Reason for Variance: Khikhi and Nomzamo have not resumed onsite due to EPWP delays. Nomzamo exclusion report not approved by corporate EPWP office and the community is still adamant on their request to continue with the same Community Liason Officer from last financial year. Remedial Action: Matter escalated to Level 3 Management and Energy Mayco's office.			Reason for Variance: Tender 082Q expired 03 September 2024 and all site work had to be concluded 15 August 2024 hence only a few connections were achieved. At this stage there is no active replacement tender as 206Q is currently at evaluation stage. Remedial Action: Discussions are underway to explore interim use of tender 177S for small electrification projects.			
3. End load shedding in Cape Town over time	3.A Installed capacity of approved embedded generators on the municipal distribution network (EE4.12)	2.5 MVA	5.72 MVA		132.5 MVA	150.77 MVA		Energy K Nassiep
		Reason for Variance: Exceeded, customer driven. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Customer driven indicator. Reporting challenges with the GIS system means that for Q1 this information is extracted via an alternate methodology, is provisional in nature, and subject to change. Remedial Action: Work continues to refine the reporting capabilities of the system in order to facilitate accurate reporting in future.			
	3. B Load-shedding level variance (%)	40%	14.00%		16%	23.00%		Energy K Nassiep
		Reason for Variance: Exceptional high load-shedding incidents. Remedial Action: Upgrading of the Steenbras plus Battery Energy System Storage (BESS).			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
4. Well-managed and modernised infrastructure to support economic growth	4.A Sewer reticulations pipelines replaced (metres)	15 000	17 537		15 000	28 249		Water and Sanitation L. Manus
		Reason for Variance: The over-performance can be attributed to good project management. Our contractors have been working at full capacity. By the end of quarter one, ten works packages were completed with twenty-four works packages and one standalone project which were at execution stage. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			










2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
4. Well-managed and modernised infrastructure to support economic growth	4.B Compliance with drinking water quality standards (%)	99%	99.46%		99%	99.33%		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 megalitres per day (MLD)	AT	AT	AT	A/T	A/T	AT	Water and Sanitation L. Manus
		Reason for Variance: Annual target. Remedial Action: Annual target.			Reason for Variance: Annual target. Remedial Action: Annual target.			
	4.D Valid applications for residential water services closed within the response standard (%) (NKPI)	80%	89.38%		80%	92.53%		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: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	4.E Valid applications for residential sewerage services closed within the response standard %)(NKPI)	80%	89.38%		80%	92.53%		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: Well above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			










2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director			
		Target	Actual	Status	Target	Actual	Status				
4. Well-managed and modernised infrastructure to support economic growth	4.F Service requests for non-collection of refuse resolved within 3 days (%) (NKPI)	90%	68.91%		96%	73.75%		Urban Waste Management P Mayisela			
		Reason for variance: <ul style="list-style-type: none">The Taxi Strike from 4-10 August 2023The impact of the Public Holiday on 25 Sept 2023: Low staff attendance and staff not prepared to work later than 15h30 on Public HolidaysThe withdrawal of staff from service after the killing of security crew that was providing the required protection in order to render the scheduled service.The killing of the security crew also resulted in the suspension of collection services in the affected areas i.e. Gugulethu, Nyanga and Phillipi for almost two weeks. Remedial action: <ul style="list-style-type: none">Line managers have commenced with formal counselling as per approved City's processes against transgressed staff for not availing themselves (as stipulated in their contracts of employment) on Public HolidaysThe staff safety issue was reported to Senior Management and Mayco member with the intent to formulate an alternative mechanism/execute services to provide protection services for staff by the Safety and Security DirectorateAlthough there are signs of improvements towards achieving the quarterly targets, interventions are still ongoing to reach the desired effect.			Reason for variance: <ul style="list-style-type: none">The percentage rate for non-collection for the quarter represents 4.32% out of a total of 18 categories for service complaints types for the directorate.The 4.32% equates to 1242 C3 notifications for non-collection of refuse bins for the quarter. In comparison to a total of 9,096,429 service points for the quarter this equates to 0.014% for non-collections of refuse bins. Collections was at 99.986%There are anecdotal evidence that customers may abuse the C3 notification system by logging complaints when they did not put out their refuse bins. This results in additional costs to service such customers.Beats receiving a refuse collection service on a scheduled day was at 98.52% for the quarter which confirms the possibility of customer abuse of the C3 notification system.Others logged complaints prematurely when delays are being experience during scheduled services on any given day. Such complaints are being dealt with when backlogs are addressed as a matter of priority.Multi-faceted handover process causes delays in timeous closure of notifications (e.g. 95.57% of all notifications closed but 73.75% were within the 3 working days target). As such the C3 system cannot be used as an effective measurement tool as it hinders actual performance of this KPI. Remedial action: <ul style="list-style-type: none">Further detail analysis is required to confirm anecdotal evidence where customers are potentially abusing the C3 notification system to their benefit.In the absence of a Data Scientist to ensure the accuracy of the anecdotal evidence, Collection Services will have to source raw data and build a body of knowledge over a period of time in order to convert such raw data into management information to make informed decisions.Due to the timeframes of the CAR Programme, new IT systems cannot be prioritised at present in order to address inter alia the challenges experienced to close notifications timeously.						
	4.G Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards (EE1.13)	95%	59.60%		95%	74.20%		Energy K Nassiep			
		Reason for Variance: Approval process of Small Scale Embedded generation (SSEG) applications took longer than anticipated due to high number of applications. Remedial Action: Section is in process of increasing capacity to deal with applications, plus changes to the process being implemented to streamline approvals.			Reason for Variance: High number of applications being received makes achieving the provision of supply within required timeframes difficult with current resources. Remedial Action: With the recent go-live of the online SSEG application process, this is expected to take some of the pressure off the approvals of other connections, improving response times. The online application process is being further developed in order to facilitate other applications, thus further improving the response times of these as well.						

2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Safety								
5. Effective law enforcement to make communities safer	5.A Drone flights used for safety and security activities (number)	5	397		100	762		Safety and Security V Botto
		Reason for Variance: The number of flights increased as a result of an increase for safety and security activities. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Increased need for drone services resulted in the target being exceeded. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	5.B Roadblocks focussed on drinking and driving offences (number)	169	182		169	185		Safety and Security V Botto
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			










2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
5. Effective law enforcement to make communities safer	5.C Closed-Circuit Television (CCTV) detected incidents relayed to responders (number)	2 500	8 237		2 300	17 182		Safety and Security V Botto
		Reason for Variance: The diligence and coordination of the CCTV monitoring staff coupled with supervision and dispatching by the staff resulted in over-achievement. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The various CCTV Centres create the Master Service Requests (MSR) for CCTV incidents detected and then the most appropriate or closest vehicle responds. The various responses by the uniform staff or non-uniform who receive the incidents detected by the various CCTV Centres assist with the target being achieved. Remedial Action: The respective representation and supervision in the CCTV Centres greatly assist with creating the Master Service Requests. This assists the Radio Dispatching Centres to find the closest resources to respond to camera incidents. The number of response units at disposal is also vital in achieving this target.			
6. Strengthen partnerships for safer communities	6.A New auxiliary law enforcement officers recruited and trained (number)	0	66		0	2		Safety and Security V Botto
		Reason for Variance: The Law Enforcement Department proactively processed additional volunteer applications during 2022/2023 in order to attend to the prescribed training at the Safety & Security Training College during Q1 of 23/24. This resulted in their final appointment as Auxiliary Law Enforcement Members during September 2023. Remedial Action: Law Enforcement has commenced with the processing of new volunteer applications in order to appoint the remaining Auxiliary quota.			Reason for Variance: The Law Enforcement Department exceeded the Q1 target. This was as a result of the appointment of 2 members for which there was a delay with the signing of the final 2023/2024 batch. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	6.B Client satisfaction survey for neighbourhood watch support programme (%)	75%	100%		77%	100.00%		Safety and Security V Botto
		Reason for Variance: All client satisfaction surveys conducted during quarter 1 achieved a 100% rating. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The is based on the neighbourhood watch's satisfaction with the services provided by the department. The neighbourhood watch's satisfaction rating was higher than anticipated. Remedial Action: The 24/25 targets for this indicator can be reconsidered during the 24/25 mid-year review process.			

2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Housing								
7. Increased supply of affordable, well located homes	7.A Well located land parcels released to the private sector for affordable housing (number)	AT	AT	AT	A/T	A/T	AT	Human Settlements N Gqiba
		Reason for variance: Annual target. Remedial action: Annual target.			Reason for variance: Annual target. Remedial action: Annual target.			
	7.B Human Settlement top structures (houses) provided (number)	220	282		0	286		Human Settlements N Gqiba
		Reason for Variance: The Greenville Phase 4 housing project is ahead of programme and delivered more Top Structures than originally planned. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The Greenville and Macassar projects are ahead of the construction programme. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	7.C Formal housing serviced sites provided (number)	1 100	284		200	0		Human Settlements N Gqiba
		Reason for Variance: Macassar – The contractor is behind on his original programme and the planned phase for Q1 was not practically completed. Remedial Action: Penalties have been imposed and the contractor has been requested to provide a new completion date.			Reason for Variance: Atlantis GAP sites were not completed at the end of September as per the construction programme. All sites will be completed towards the end of October. Remedial Action: All site will be completed at the end of October.			










2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
7. Increased supply of affordable, well located homes	7.D Hectares of land acquired for human settlements in the municipal area (HS1.13)	2	0		A/T	A/T	AT	Human Settlements N Gqiba
		Reason for Variance: There are currently delays in the Office of the State Attorney to initiate the transfers of these land parcels to the City. Remedial Action: The Western Cape Government has been engaged and have confirmed that the City could appoint its own conveyancers to effect the transfer.			Reason for Variance: Annual target. Remedial Action: Annual target.			
	7.E Number of title deeds registered to beneficiaries (HS1.22)	600	1087		600	670		Human Settlements N Gqiba
		Reason for Variance: Achieved more transfers than planned. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The Homeowner transfer programme is ahead of target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
8. Safer, better quality homes in informal settlements and backyards over time	8.A Informal settlement sites serviced (number)	0	0		A/T	A/T	AT	Human Settlements N Gqiba
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Annual target. Remedial Action: Annual target.			








2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Public Space, Environment and Amenities								
9. Healthy and sustainable environment	9.A Percentage of biodiversity priority areas protected (ENV4.21)	65.00%	65.10%		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: Annual target. Remedial Action: Annual target.			
	9.B Biodiversity priority areas remaining (hectares)	85 000	81 419		A/T	A/T	AT	Spatial Planning and Environment R McGaffin
		Reason for Variance: Losses since the 2009 baseline of 85 000 hectares are due to development in Critical Biodiversity Areas (CBA) and the loss of Driftsands Nature Reserve. Remedial Action: The targets have been adjusted for the 2024/25 financial year.			Reason for Variance: Annual target. Remedial Action: Annual target.			
	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: Annual target. Remedial Action: Annual target.			Reason for Variance: Annual target. Remedial Action: Annual target.			












2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
10. Clean and healthy waterways and beaches	10.A Percentage of coastline with protection measures in place (ENV5.11)	6.27%	6.27%	<div></div>	6.08%	6.27%	<div></div>	Spatial Planning and Environment R McGaffin
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: The standards for the previous FY is being maintained 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: Annual target. Remedial Action: Annual target.			Reason for Variance: Annual target. Remedial Action: Annual target.			
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	N/A	AT	Community Services and Health Z Mandlana
		Reason for variance: Annual target. Remedial action: Annual target.			Reason for Variance: Annual target. Remedial Action: Annual target.			











2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: Transport								
12. A sustainable transport system that is integrated, efficient and provides safe and affordable travel options for all	12.A Passengers transported for each scheduled kilometer travelled by MyCiTi buses (ratio)	1.15	0.97		1	1.06		Urban Mobility D Campbell
		Reason for Variance: Certain routes needed to be cancelled, short-turned or deviated due to the threat to passenger- and staff safety during the mini-bus/taxi strike that took place from 3 to 10 August 2023. At the time of setting the target, it was anticipated that the MyCiTi bus service would become more operationally effective, including obtaining organic growth in passenger journeys (in particular on the N2 Express service). This, however, did not fully materialise. Remedial Action: The department is continuing to improve the efficiency and effectiveness of the MyCiTi bus service. The target will be reviewed and adjusted, if necessary, to be realistic and aligned with the current state and dynamics of the service.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	12.B Passenger journeys travelled on MyCiTi buses (number)	4 700 000	4 390 341		4 725 000	4 932 986		Urban Mobility D Campbell
		Reason for Variance: Certain routes needed to be cancelled, short-turned or deviated due to the threat to passenger- and staff safety during the mini-bus/taxi strike that took place from 3 to 10 August 2023. 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.			

2024/2025 QUARTER 1 PERFORMANCE REPORT - CITY OF CAPE TOWN								
Well <div>Above</div> <div></div> Above <div></div> On target <div></div> Below <div></div> Well below <div></div> AT - Annual Target								
IDP Objective	Key Performance Indicator	2023/2024 Quarter 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
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)	Identify and commence review of traffic signal plans along five major arterials	Identify and commence review of traffic signal plans along five major arterials	<div></div>	A/T	A/T	AT	Urban Mobility D Campbell
		Reason for Variance: On target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Annual target. Remedial Action: Annual target.			
13. Safe and quality roads for pedestrians, cyclists and vehicles	13.A Surfaced road resurfaced (kilometres)	15	18.8	<div></div>	10	24.5	<div></div>	Urban Mobility D Campbell
		Reason for Variance: Project Managers and Contractors are performing better than originally planned. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			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.			
	13.B Number of potholes reported per 10kms of municipal road network (TR6.2)	19	11.9	<div></div>	19	11.4	<div></div>	Urban Mobility D Campbell
		Reason for Variance: The overachievement can be attributed to a quicker response to fixing potholes and the reduced number of potholes created during quarter 1 reporting period. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Indicator is customer driven, lower than expected number of potholes reported during the period.. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			

2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
Priority: A Resilient City								
14. A Resilient City	14.A Public safety awareness and preparedness sessions held in the communities (number)	125	157		125	151		Safety and Security V Botto
		Reason for Variance: During Q1 there were increased alerts, advisories, media interviews and social media interactions. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: During quarter 1 there were increased alerts, advisories, media interviews and social media interaction. 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: Annual target. Remedial Action: Annual target.			Reason for Variance: Annual target. Remedial Action: Annual target.			
	14.C Storm water cleaning budget spend (%)	90%	95%		15%	17.53%		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.			

2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
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: Annual target.			Reason for Variance: Annual target.			
		Remedial Action: Annual target.			Remedial Action: Annual target.			
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: Annual target.			Reason for Variance: Annual target.			
	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.			Reason for Variance: On 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 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.C Audit Outcome (GG3.1)	Submission of Annual Financial Statements and Consolidated Financial Statements	Submitted Annual Financial Statements and Consolidated Financial Statements		Unqualified Audit	Audit in progress		Finance K Jacoby
		Reason for Variance: On target.			Reason for Variance: Audit still in progress.			
		Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Remedial Action: Audit still in progress.			
	16.D Total Capital Expenditure as a percentage of Total Capital Budget (FM1.11)	11%	10.7%		16%	11.50%		Finance K Jacoby
		Reason for Variance: Immaterial variance.			Reason for Variance: The variance is considered to be an Immaterial variance at the end of quarter 1.			
	Remedial Action: To be monitored by line department.			Remedial Action: To be monitored by line department.				
16.E Cash/cost coverage ratio (NKPI)	1.65:1	1.15:1		1.7:1	1.3:1		Finance K Jacoby	
	Reason for Variance: This performance indicator is compensated by the positive results on indicator 16G (debt to operating revenue). The two key performance indicators are interrelated to ensure a costeffectiveness strategy at all times. The actual achieved is within the National Treasury's risk parameter of 1.5.			Reason for Variance: Cash figures and Restricted Cash as per Treasury clarification.				
Remedial Action: No remedial action required.			Remedial Action: To be monitored by line department.					

2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.F Net Debtors to annual income (NKPI)	18.25%	16.24%		19.53%	15.07%		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.G Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) (FM2.1)	23.50%	18.36%		31.79%	17.41%		Finance K Jacoby
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Cash figures and Restricted Cash as per Treasury clarification. Remedial Action: To be monitored by line department.			
	16.H Kilometres of fibre infrastructure for broadband connectivity installed (kilometres)	7.5 km	11.14 km		Removed	Removed	Removed	Corporate Services E Sass
		Reason for Variance: Improved project management and an increase in resource allocation (additional subcontractors) resulted in some work being completed ahead of schedule. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: This KPI was removed from the corporate scorecard during the last amendment period. Remedial Action: No further action.			

2024/2025 QUARTER 1 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 1 Performance			2024/2025 Quarter 1 Performance			Directorate and Responsible Executive Director
		Target	Actual	Status	Target	Actual	Status	
16. A Capable and Collaborative City Government	16.I Employees from the employee equity (EE) designated groups in the three highest levels of management (%) (NKPI)	75%	75.00%	<div></div>	76%	76.51%	<div></div>	Future Planning and Resilience G Morgan
		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.			
	16.J Budget spent on implementation of Workplace Skills Plan (%) (NKPI)	10%	18.33%	<div></div>	10%	12.53%	<div></div>	Corporate Services E Sass
		Reason for Variance: Training was increased during the first quarter (1 July 2023 to 30 September 2023) to compensate for the more quiet period during December 2023 and January 2024. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for variance: Above target. Remedial action: Continue to maintain the momentum and ensure ongoing continuous improvements.			
	16.K Adherence to service requests (%)	90%	95.70%	<div></div>	90%	93.18%	<div></div>	Corporate Services E Sass
		Reason for Variance: Above target. Remedial Action: Continue to maintain the momentum and ensure ongoing continuous improvements.			Reason for Variance: Target exceeded. Remedial Action: Not applicable.			



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE C

S71(1)(d) - Original Budget vs Actual Expenditure per vote - Capital

S71(1)(d) Actual Expenditure per Vote - September 2024 (M03 2025)

Actuals measured against ORIGINAL Budget							
Directorate	Original Budget	YTD Planned Spend - Original Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Community Services & Health	329 439 986	53 146 873	37 508 117	-15 638 756	-29.43%	<p>The current negative variance reflects on the following projects:</p> <ol style="list-style-type: none"> 1. Regional Recreation Hubs FY25, where the civils contractor is on site and performing well. However, the invoice could not be processed as rectifications are required. 2. Integrated Recreation & Parks Facilities FY25, where the completion of the multi-purpose courts and recreation space is currently underway at Marico Park and Greens/Manenberg Sports Complex. However, the invoice for the work completed was lower than anticipated for the reporting period. 3. Street People Facility Development FY25, where the project was initially delayed as a result of building plan approval being received later than anticipated. The professional service provider (PSP) has been appointed to complete the detailed design and construction monitoring. 4. Fisantekraal Synthetic Pitch, where the project is delayed due to the relocation of the current electric connection by Eskom. The contractor will complete surface layer works once Eskom has completed the relocation. 5. Elsies River Integrated Recreation Facility, where the PSP appointment was made, works commenced and currently planning for the 2024/25 financial year public lighting and minor works to security upgrades. Invoice received was lower than anticipated for the period under review. 6. Upgrade Maitland Crematorium, where it was initially delayed due to the protracted process of new contract price adjustment (CPA) on tender 060G/2022/23, which has since been resolved. The process of finalising the work packages using the updated CPA bill of quantities is underway. 7. Upgrades to Clinics - Central FY25, where the PSP was appointed later than anticipated. 8. Strandfontein Clubhouse Development, where the completion of the detailed design is taking longer than anticipated. Building plan submission is currently underway. 9. Mfuleni Integrated Recreation Facility, which was initially delayed due to inclement weather. Construction is currently underway. 10. Site B Synthetic Pitch, where the appointment of the contractor took longer than expected. 11. Mandela Park Integrated Recreation Facility, where the appointment of the PSP to oversee the construction implementation of the new synthetic pitch and floodlighting took longer than anticipated. 12. Lwandle Community Library Upgrade, where the project is currently on hold due to a pricing disagreement with the contractor. 	<p>Project managers together with the support of finance manager/heads will:</p> <ol style="list-style-type: none"> 1. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously. 2. Process all outstanding purchase orders once contracts are available. 3. Identify challenges and process virements, where applicable, to ensure maximum capital spend at year-end. 4. Speed up the commitment of funding. 5. Follow-up on outstanding invoices. <p>Budget and cash flow to be amended during the January 2025 adjustments budget.</p>
Corporate Services	436 312 207	40 991 570	122 852 990	81 861 420	199.70%	The positive variance reflects on various projects, which are ahead of planned spend as a result of vendors being able to deliver stock earlier than anticipated.	Further orders to be placed in October 2024.
Economic Growth	111 729 535	8 889 345	2 456 626	-6 432 719	-72.36%	<p>The current negative variance reflects on the following projects:</p> <ol style="list-style-type: none"> 1. Upgrade: Ngulube Trading Hives, Philippi, where the order for hardsurfacing was placed later than anticipated as a result of delays in receiving and approving the quotations. 2. Construction: Market, Wallacedene Kraaifontein, where orders were placed for various works at the market in Wallacedene; work in progress. However, some tasks are delayed due to supply issues and contractor constraints. 3. Informal Trading Infrastructure Upgrade South FY25, where the order for Professional Service Providers (PSPs) was placed later than anticipated as a result of delays in receiving and approving quotations. 	<ol style="list-style-type: none"> a) Further orders are planned for October or November 2024 pending receipt and approval of new quotations. b) The project manager is in constant consultation with stakeholders to expedite the delivery process.

Actuals measured against ORIGINAL Budget							
Directorate	Original Budget	YTD Planned Spend - Original Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Energy	1 233 594 944	219 054 784	203 713 919	-15 340 865	-7.00%	The negative variance reflects on the following projects: 1. Ground Mounted PV, where tender 280Q/2022/23 became active later than anticipated. 2. Noordhoek LV Depot, where the construction tender is in the evaluation phase of the tender process with anticipated award in December 2024. 3. Resource efficiency municipal building FY25, where invoices for work completed in September 2024 are outstanding. 4. HV OH Line Refurbish (structures) FY25, where the delivery of steel is taking longer than anticipated. Furthermore, negotiations are still underway to have informal shacks under the overhead line, moved away. 5. HV Substations MV Circuit Breaker R FY25, where the delivery is delayed due to supplier constraints.	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 taken as and when required to ensure maximum spend.
Finance	70 626 909	13 954 734	7 189 198	-6 765 536	-48.48%	The current negative variance reflects on the following projects: 1. Furniture Additional FY25, due to late placement of orders as the department had to wait for assignment of work packages before orders could be placed. 2. The transversal application process to use tender 272C/2021/22, as well as the detailed design work, took longer than anticipated. It is anticipated that the detailed design work will be completed by December 2024, for the following projects: a) Rental Units in Cape Town Stadium; b) Lighting: Replacement; c) LED Big Screen Replacement; d) IT back-end Infrastructure upgrade FY25; and e) Stadium Public WIFI: Additional FY25. 3. Pitch Cleaning Equipment: Replacement FY25, where the request for quotations was re-advertised due to a lack of response on the first advert.	1. Further orders to be placed in October 2024. 2. Budget and cash flow to be amended in the January 2025 adjustments budget. 3. Orders have subsequently been placed, awaiting delivery.
Future Planning & Resilience	17 909 396	5 521 632	3 536 140	-1 985 492	-35.96%	Variance is attributed to Integration and Enhancement and Contract Management System Integration projects, where work briefs were finalised later than anticipated.	The briefs have since been finalised and the project manager is closely monitoring and ensuring that projects are implemented within the prescribed timelines.
Human Settlements	982 278 347	176 591 232	138 188 993	-38 402 239	-21.75%	The negative variance reflects on the following projects: 1. Land Acquisition FY25, is behind schedule due to the prolonged time to conclude the legal compliance process prior to MayCo approval. 2. Informal Settlements Upgrade: Enkanini, where the detailed design approval is taking longer than anticipated. 3. Informal Settlements Upgrade: Barney Molokwana, Khaye, which was initially delayed as a result of PSP work packages being finalised later than anticipated.	1. The acquisition has been supported by MayCo, and in the process of concluding the sale. 2. The appointment of a suitable contractor will follow immediately after design approval, which is anticipated in October 2024. 3. Work packages have since been finalised and work has commenced.
Office of the City Manager	3 195 648	3 145 648	520 246	-2 625 402	-83.46%	The current negative variance reflects on the following projects: 1. Construction Court: Blue Downs, where the cost estimate from the service provider were delayed. 2. CCTV Cameras: Municipal Courts, due to delays in receiving the Transversal Use agreement for CCTV installation.	1 & 2. The cost estimate has been received as well as the transversal use agreement. Orders will be placed in October 2024.

Actuals measured against ORIGINAL Budget							
Directorate	Original Budget	YTD Planned Spend - Original Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Safety & Security	483 669 181	151 603 659	36 100 182	-115 503 477	-76.19%	The negative variance is mainly due to: 1. Delivery of furniture and equipment is taking longer than anticipated due to stock unavailability on various Additional and Replacement Furniture and Equipment related projects. 2. Price refresh taking longer than anticipated on various Additional and Replacement IT related equipment projects. 3. Firearms & related Equipment: Add FY25 project, where various RFQ processes were utilised which in some instances, were non-responsive and required re-advertising. 4. Delays in placing of orders as a result of various tender agreements being finalised later than anticipated on the following projects: a) Specialised IT Equipment: Add FY25; b) Training Centre Digital Enablement; c) Drone / UAV Equipment; d) Digital media sharing enablement; e) EPIC1.1: Computer Aided Dispatch System; and f) Various Fire Fighting equipment. 5. Handheld Mobile EPIC Devices: Add FY25, due to the compatibility testing of converged devices and Mobile Device Management (MDM) taking longer than anticipated. 6. Orders being placed later than anticipated on various building projects due to delays in transversal use application approval, vetting of quotations received and outstanding heritage permit approval for Fire Station building improvement projects. 7. Removal of Asbestos Roofs FY25, where orders were placed later than anticipated due to delays in the approval of transversal use applications.	Project managers together with the support of the finance manager/heads will continue to closely monitor and ensure that projects are implemented within the prescribed timelines.
Spatial Planning & Environment	390 286 218	37 337 230	29 568 005	-7 769 225	-20.81%	The negative variance reflects mainly on the following projects: 1. Salt River Station and Parow Station Pedestrian Arcade Upgrades, where tender 413Q/2022/23 was cancelled due to restrictive eligibility criteria. 2. Informal Trade & Association Infrastructure Upgrade Site B, which is delayed due to the dependency on tender 135C/2021/22, which is currently under investigation. 3. Philippi Fresh Produce Market Refurbishment, where the invoices for work completed in September 2024 are outstanding.	1. Budgets will be re-phased during the January 2025 adjustments budget process. 2. New Tender to be finalised for advertisement in October 2024, which is later than initially anticipated. BAC award is scheduled for June 2025 and commencement of work September 2025. Alternative tender 280C/2020/21 is being utilised to complete the detail design and a contractor has been appointed under Term Tender 321 Q/2020/21 to undertake the fencing. 3. Invoices will be vetted for payment in October 2024.
Urban Mobility	2 567 589 487	264 627 478	205 246 302	-59 381 176	-22.44%	The current negative variance reflects on the following projects: 1. IRT Ph2A: Depot Building Works - Mitchells Plain, and Khayelitsha, where some invoices were lower than anticipated, due to delays experienced with the Eskom connection and electrical vehicle duct installation. 2. IRT Ph2A: Trunk - E1-M9 Heinz - Duinefontein Railway, due to outstanding invoice. 3. IRT Ph2A: Trunk - E6-AZ Berman Stock - Mitchells Plain, Town Centre, due to slower than anticipated progress as a result of inclement weather conditions, which affected the works and the relocation of existing services. 4. MyCiti Phase 1 IRT Station Rebuilds, where works was delayed as result of matters relating to the Taxi Association. Minimal construction expenditure has been realised due to the late construction start. 5. Road Upgrade: Amandel Road: Bottelary River-Church, where the invoice was lower than anticipated, as well as unspent contingencies.	1. The project is in the execution phase and construction is underway. 2. The project manager is following up on the outstanding invoice. 3. A portion of the project will be re-phased. Budget and cash flow to be amended in the January 2025 adjustments budget. 4. Site establishment and procurement has been completed. All approvals are now in place with construction to commence shortly. 5. Project is currently in its defects liability period.
Urban Waste Management	300 619 107	67 480 421	83 551 249	16 070 828	23.82%	The positive variance is due to vehicles that were delivered ahead of schedule due to stock availability.	Cash flow will be amended.

Actuals measured against ORIGINAL Budget							
Directorate	Original Budget	YTD Planned Spend - Original Budget	YTD Actual Spend	YTD Variance	YTD % Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Water & Sanitation	5 093 381 931	864 342 594	509 937 806	-354 404 788	-41.00%	The year-to-date variance is predominantly due to outstanding invoices, pending wayleave applications, difficulty with hard rock excavations, delays experienced with advertising, as well as projects being delayed due to extortion threats experienced in some areas. The largest variance is currently reflected on the Potsdam Waste Water Treatment Works (WWTW) project (approximately R300 million), due to outstanding invoices, reductions in foreign exchange and contract price adjustment (CPA), as well as updated cash flow performed by the PSP.	Project managers will follow up on outstanding invoices and expedite payment. In addition, projects that can be expedited are being identified to absorb slippages.
	12 020 632 896	1 906 687 200	1 380 369 774	-526 317 426	-27.60%		