

REPORT TO: EXECUTIVE MAYOR

## NON-CONFIDENTIAL

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### 1. ITEM NUMBER

### 2. SUBJECT

**FINANCIAL MONITORING REPORT: FEBRUARY 2026**

**ONDERWERP**

**FINANSIËLE MONITERINGSVERSLAG: FEBRUARIE 2026**

**ISIHLOKO**

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

### 3. DELEGATED AUTHORITY

In terms of delegation

This report is for NOTING BY

- Committee name** : Finance
- The Executive Mayor together with the Mayoral Committee (MAYCO)
- Council

### 4. DISCUSSION

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

**The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 28 February 2026.**

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

4.2. Policy and Strategy  Yes  No

4.3. Legislative Vetting  Yes  No

4.4. Legal Implications  Yes  No

4.5. Staff Implications  Yes  No

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

No Report is for decision and has no risk implications.

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

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

4.8. Confidentiality Compliance  Yes

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

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Making progress possible. Together.

## 5 RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 28 February 2026 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that savings on expenditure items will be set aside to reduce borrowing and to fund the City's capital programme.

### AANBEVELING

- a) Daar kennis geneem word van die finansiële moniteringsverslag vir die tydperk wat op 28 Februarie 2026 ten einde geloop het, en die verslag verwys word na die lede van die burgemeesterskomitee en die uitvoerendebestuurspan (EMT) vir regstellende optrede waar nodig.
- b) Daar kennis geneem word dat besparings op bestedingsitems opsy gesit sal word om lenings te verminder en om die Stad se kapitaalprogram te befonds.

### ISINDULULO

- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 28 eyoMdumba 2026 ize idluliselwe kumaLungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqwalaselwe ukuba izimali zolondolozo kwimibandela yenkcitho ziyakuthi zibekelwe ecaleni ukuze kucuthwe ukuboleka kwaye kuxhaswe ngezimali inkqubo engezimali ezinkulu yeSixeko.

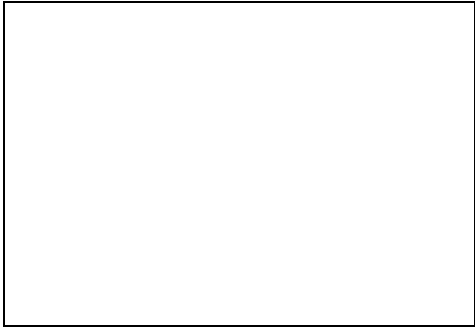
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### ANNEXURES

Annexure A: Section 71 monthly budget statement

Annexure B: Section 71(1)(c) - Actual expenditure per vote split charge in/out (year-to-date)

**FOR FURTHER DETAILS CONTACT**

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DIRECTORATE		FILE REF No	001
SIGNATURE : DIRECTOR			

**CHIEF FINANCIAL OFFICER**

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

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

**MAYORAL COMMITTEE MEMBER**

NAME

CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE

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**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

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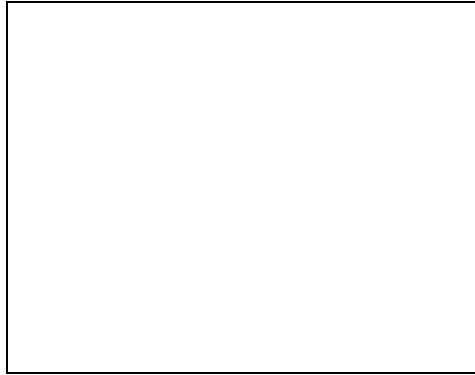
# EXECUTIVE MAYOR

NAME

GEORDIN HILL-LEWIS

COMMENT:

DATE



SIGNATURE



CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

**ANNEXURE A**

# **FINANCIAL MONITORING REPORT**

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**FEBRUARY 2026**

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## **EXECUTIVE SUMMARY: CITY OF CAPE TOWN**

### **BACKGROUND**

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

### **FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2026 (COMPARATIVE STATEMENT REPORT)**

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

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

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

## SUMMARY OF CONTENT

- **Key Data: City of Cape Town (Page 5 - 39)**  
This section of the report includes certain Key Financial Performance Indicators for the City.
- **In Year Budget Statement Tables: City of Cape Town (Page 40 – 46)**  
This section provides the City’s key tables in the format prescribed by the MBRR.
  - **Table C1 (Page 40):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
  - **Table C2 (Page 41):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
  - **Table C3 (Page 42):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
  - **Table C4 (Page 43):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
  - **Table C5 (Page 44):** 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 45):** Performance to date in relation to the financial position of the municipality.
  - **Table C7 (Page 46):** Cash flow position and cash/cash equivalents.
- **In Year Budget Statement Supporting Tables: City of Cape Town (Page 47 – 101)**  
This section provides the City’s supporting tables in the format prescribed by the MBRR.
- **In Year Budget Statement Tables: Consolidated Tables (Page 103 – 109)**  
This section provides the consolidated financial results of the City and its entities in the prescribed tables as per the MBRR.
- **In Year Budget Statement Tables: Entity - Cape Town International Convention Centre (CTICC) (Page 110 – 119)**  
The CTICC’s financial particulars are provided in the prescribed MBRR tables.
- **In Year Budget Statement Tables: Entity - Cape Town Stadium (CTS) (Page 120 – 126)**  
The CTS’s financial particulars are provided in the prescribed MBRR tables.

## KEY DATA: CITY OF CAPE TOWN

### OPERATING BUDGET

Operating Budget	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
<b>R'Thousands</b>					
Total Revenue (excl. capital transfers and contributions, and water inventory)	65 315 577	43 799 869	44 652 706	852 837	66 041 331
Total Expenditure (excl. water inventory)	64 893 658	39 950 345	39 023 807	(926 538)	63 819 135
<b>Surplus/(Deficit)</b>	<b>421 919</b>	<b>3 849 524</b>	<b>5 628 898</b>	<b>1 779 375</b>	<b>2 222 196</b>

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

### CAPITAL BUDGET

Capital Budget	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
<b>R'Thousands</b>					
Total Capital Expenditure	13 475 562	7 022 506	6 276 235	(746 271)	13 080 281

### FINANCIAL POSITION

Working Capital	Provisional Outcome 2024/25	Original Budget 2025/26	Adjusted budget 2025/26	YearTD actual
<b>Cost coverage ratio<sup>3</sup></b>				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.73:1	-	-	2.63:1
<b>Liquidity</b>				
Current Ratio (Current assets/current liabilities) <sup>4</sup>	1.75	1.55	1.62	2.34
<b>Borrowing</b>				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) <sup>5</sup>	-2.86%	3.60%	3.06%	2.88%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) <sup>6</sup>	86.87%	55.51%	54.76%	48.76%
<b>Financial Position (R'Thousands)<sup>7</sup></b>				
Total Assets	99 513 559	110 765 156	109 372 260	105 936 723
Total Liabilities	26 697 052	37 225 107	31 883 247	25 445 241
<b>Cash Flow (R'Thousands)</b>				
Cash/cash equivalents at month/year end	10 576 530	6 340 418	9 411 660	13 443 439

- **Cost coverage ratio<sup>3</sup>**

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

The ratio outcome for the period under review is 2.63 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio<sup>4</sup>**

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

The year-to-date ratio outcome of 2.34:1 shows that the City has sufficient cash to meet its short-term financial obligations as it exceeds the National Treasury norm of 1.5:1 to 2:1 (MFMA Circular 71). A ratio above one indicates that the City would be able to pay all its current or short-term obligations if they fall due at any specific point.

- **Capital Charges to Operating Expenditure<sup>5</sup>**

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 2.88% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 3.06% for the 2025/26 financial period. This is a result of the City's borrowing strategy.

- **Borrowed funding of 'own' Capital Expenditure<sup>6</sup>**

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

This ratio is budgeted at 54.76% resulting from the budgeted uptake of external borrowing over the 2025/26 financial period. The ratio outcome is 48.76% for the period under review.

- **Financial Position<sup>7</sup>**

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

- **Cash Flow**

Cash and cash equivalents amount to R13 443 million as at 28 February 2026. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

**DEBTORS**

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

<b>Debtors</b>	<b>Current - 0 to 30 days</b>	<b>31-60 Days</b>	<b>61 days and over</b>	<b>TOTAL</b>
<b>R Thousands</b>				
Water	660 598	75 996	1 987 298	2 723 892
Electricity	990 180	74 140	784 417	1 848 737
Rates	930 797	65 759	1 373 026	2 369 582
Sewerage	321 622	34 435	749 912	1 105 970
Refuse	187 163	21 490	473 227	681 879

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period March 2025 to February 2026 and therefore reflects a more favourable 12-months position.

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

<b>Debtors Collection Rate %</b>	<b>12 Months Moving Average Collection Ratio Previous year 2024/2025</b>	<b>12 Months Moving Average Collection Ratio Current year 2025/2026</b>	<b>YTD Monthly Collection Ratio Per Service</b>	<b>Monthly Collection Ratio Per Service</b>
Electricity	98.84%	99.30%	99.69%	97.47%
Water	92.16%	91.36%	88.93%	92.87%
Sewerage	96.38%	96.75%	94.66%	102.37%
City-Wide Cleaning	0.00%	86.19%	86.19%	88.97%
Refuse	95.85%	95.69%	94.90%	91.72%
Rates	97.69%	97.86%	98.04%	99.24%
Other	93.50%	94.40%	90.31%	60.28%

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

<b>Overall Collection Ratio</b>	
<b>Period</b>	<b>Current year</b>
12 Months	97.63%
6 Months	97.49%
3 Months	96.61%
Monthly	96.24%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 28 February 2026 is 97.63%.

## HUMAN RESOURCES

Human Resources	Provisional Outcome 2024/25	Original Budget 2025/26	Adjusted Budget 2025/26	YearTD actual 2025/25
Employee and Councillor remuneration (R'Thousands)	18 715 426	21 086 819	21 011 057	13 362 765
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.7%	29.5%	29.1%	27.4%
Total Cost of Overtime (R'Thousands)	1 030 426	1 024 125	1 166 981	725 772

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

Details on senior managers' remuneration and the remuneration of other municipal staff can be found in *Table SC8 Monthly Budget Statement - councillor and staff benefits* on page 89.

## STAFF COMPLEMENT

Municipal Employees (numbers)	Staff Establishment as at 1 July 2025	February 2026
Filled posts - Permanent	28 239	30 177
Filled posts - Temporary	2 104	2 214
Vacant posts - Permanent	4 219	3 547
	<b>34 562</b>	<b>35 938</b>

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

Municipal Councillors (numbers)	Councillor positions as at 1 July 2025	February 2026
Municipal Councillors	231	230
Municipal Councillors - Vacancies	-	1
	<b>231</b>	<b>231</b>

The City had 3547 vacancies as at 28 February 2026; 7897 positions were filled (2343 internal, 1051 external, 1008 rehired, 3407 EPWP) with 1153 terminations processed since the beginning of the financial year. The filling of vacancies is on-going and seasonal staff are appointed as and when required.

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

Directorate	Staff Establishment 31 January 2026			Staff Movement for period 1 to 28 February 2026								Staff Establishment 28 February 2026			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resignations	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
<b>City Manager</b>	369	R 333 943 203	3.52%	1	2	0	1	4	0	1	1	369	R 334 520 886	3.25%	The vacancy rate in OCM has decreased slightly from 3.52% to 3.25% as at the end of February 2026. During February 2026 the Directorate confirmed 4 appointments with a further 1 appointment anticipated for April 2026.
<b>Community Services &amp; Health</b>	6141	R 2 872 829 612	5.91%	23	15	19	40	97	19	64	83	6079	R 2 858 714 941	4.56%	The vacancy rate has decreased from 5.91% at the end of January 2026 to 4.56% at the end of February 2026. This is well below the Corporate target vacancy rate of 10%. The Directorate reported 19 resignations and made 38 appointments (Internal & External) during the period under review. The Directorate has currently 536 vacancies of which 259 are in various stages of filling.  Departments continue with weekly/bi-weekly recruitment and selection (R&S) update meetings to track and ensure movement on the R&S processes.

Table continues on next page.

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

Directorate	Staff Establishment 31 January 2026			Staff Movement for period 1 to 28 February 2026								Staff Establishment 28 February 2026			Progress of vacancies and actions to reduce number of vacant posts
	Number of posts	Value of posts	Vacancy Rate	APPOINTMENTS					TERMINATIONS			Number of posts	Value of posts	Vacancy Rate	
				Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL				
Corporate Services	2709	R 1 896 399 788	5.68%	14	6	5	8	33	2	10	12	2717	R 1 896 169 119	5.19%	<p>The Directorate's vacancy rate has decreased from 5.68% to 5.19%.</p> <p>In ongoing efforts to further reduce this rate, Corporate Services has implemented several targeted interventions:</p> <ul style="list-style-type: none"> <li>- Bi-weekly monitoring sessions are held to track all vacancies and their current status.</li> <li>- Vacancies older than 12 months are being prioritised for urgent filling.</li> <li>- In addition, the Directorate is critically analysing vacancies aged between 12 and 24 months to determine whether they should be repurposed or abolished if they are no longer required by departments. At present, there are only nine positions older than 24 months of which four is in the abolishment process, four are expected to be filled in March 2026 and the remaining post is in a realignment process;</li> <li>- Bi-weekly engagements with assigned HR Practitioners are conducted, supplemented by additional support from the HRBP Office, to address recruitment delays and streamline processes.</li> <li>- Furthermore, the HRBP and Strategic Staffing Unit have formalised a Service Level Agreement (SLA), endorsed by the Executive Director, which sets out clear service standards for each stage of the R&amp;S process. In line with these SLA timeframes, line managers and HR Practitioners are required to complete a recruitment agreement specifying the targeted dates for filling vacancies.</li> </ul>

Table continues on next page.

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

Directorate	Staff Establishment 31 January 2026			Staff Movement for period 1 to 28 February 2026								Staff Establishment 28 February 2026			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Economic Growth	393	R 336 939 915	5.60%	1	3	0	3	7	2	0	2	393	R 336 721 788	4.58%	<p>The Directorate currently has a vacancy rate of 4.58%, reflecting a decrease from the previous month. A number of positions are in various stages of the R&amp;S process.</p> <p>Ongoing collaboration with Line Management and Corporate R&amp;S, supported by structured project plans, ensures effective monitoring of recruitment progress and the timely filling of vacancies.</p>
Energy	2794	R 1 573 111 457	6.01%	6	2	0	0	8	3	7	10	2793	R 1 572 019 318	5.37%	<p>Departments have weekly/bi-weekly R&amp;S update meetings to track and ensure movement on the R&amp;S process and to prioritise vacancies nine months or older. Pools of competent candidates for certain designations i.e. workers, maintenance assistants, artisans, foremen and clerks are being generated so that a Notice of Appointment (NoA) can be processed when positions become available [piggyback].</p> <p>There is a focused approach, where possible, to fill the Directorate's database with ready-to-appoint candidates as vacancies occur. The Directorate has appointed an Assistant Professional Officer to focus solely on the bulk processes in order to reduce the turnaround time of filling vacancies. The bulk of vacancies is caused by internal appointments, but a focused approach is followed to reduce the number of vacancies.</p>

Table continues on next page.

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

Directorate	Staff Establishment 31 January 2026			Staff Movement for period 1 to 28 February 2026								Staff Establishment 28 February 2026			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Finance	1850	R 1 149 975 187	2.27%	9	3	0	2	14	0	6	6	1852	R 1 151 127 193	2.48%	Bulk interviews and a pool of alternative appointments are the options to assist with rapid filling of vacancies.
Future Planning & Resilience	391	R 419 122 496	4.86%	2	5	0	0	7	0	0	0	391	R 422 395 405	2.56%	The vacancy rate has decreased from 4.86% to 2.56% for the period under review with 8 appointments anticipated for March 2026 to April 2026.
Human Settlements	950	R 556 858 872	6.84%	6	0	0	110	116	0	6	6	950	R 555 449 062	7.37%	<p>The challenges in filling posts include: Recruitment capacity - 2/3 resources operating; limited skills in the market at manager/head level; due to Engineering Council of South Africa (ECSA) requirements for engineering roles, limited qualified professionals and limited suitably qualified internal candidates.</p> <p>There is focussed attention on vacancies older than 2 years through headhunting, shortlist reviews and LinkedIn leads. In order to shorten the turnaround time, vacancies are being filled by means of grouping bulk positions and using adverts and applications received (Bulk posts) in other directorates. For individual posts (not Bulk), line to do assessments before adverts close. All job descriptions, which require amendments prior to advertising must be updated within one month. Bi-weekly R&amp;S engagements are held to discuss strategy to fill and progress to fast track. Commencement of the R&amp;S process occurs prior to date of retirement to prevent delays in filling vacancies.</p>

Table continues on next page.

Directorate	Staff Establishment 31 January 2026			Staff Movement for period 1 to 28 February 2026								Staff Establishment 28 February 2026			Progress of vacancies and actions to reduce number of vacant posts
	Number of posts	Value of posts	Vacancy Rate	APPOINTMENTS					TERMINATIONS			Number of posts	Value of posts	Vacancy Rate	
				Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL				
Safety & Security	7665	R 3 337 992 402	9.71%	9	4	1	11	25	21	18	39	7685	R 3 340 401 932	9.29%	The Executive Director: Safety & Security has issued a directive that a vacancy rate of 1% must be maintained, and all efforts, in conjunction with Corporate and HRBP office, be put in place to meet this target. Vacancies 12 months and older are subjected to intense scrutiny by ED in the bi-weekly senior management meetings. Heads of Departments are required to account for delays in filling of vacancies and must indicate action plans to expedite the filling thereof. Monthly and bi-weekly collaboration meetings take place between HRBP, Support Managers and Corporate HR Practitioner. All vacancies are project managed within each department. "Dove tailing" (piggy backing) takes place on R&S processes of same positions within Safety & Security and other directorates. The Directorate has embarked on a process whereby all vacant supervisory positions (to a maximum of T13) can be filled via the advancement process. This was approved by the City Manager and applies to the Safety & Security Directorate only. The ED has directed that all new vacancies up to level T13 be filled by using this new method. This is referred to as the Restrictive Competitive Advancement Process (RECAP). There are currently 52 positions being filled via the RECAP process and will significantly reduce the vacancy rate, especially consequential vacancies.

Table continues on next page.

Directorate	Staff Establishment 31 January 2026			Staff Movement for period 1 to 28 February 2026								Staff Establishment 28 February 2026			Progress of vacancies and actions to reduce number of vacant posts
	Number of posts	Value of posts	Vacancy Rate	APPOINTMENTS					TERMINATIONS			Number of posts	Value of posts	Vacancy Rate	
				Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL				
<b>Spatial Planning &amp; Environment</b>	1154	R 856 269 057	10.92%	8	5	2	30	45	0	3	3	1157	R 859 276 891	9.51%	The Directorate continues to implement a R&S plan - programming prioritised filling of vacancies with predetermined turnaround times and processes to create a pipeline of position-ready candidates per job segment, where appropriate, and advertising of job families – to mitigate the impact of consequential vacancies, optimise the turnaround time, reduce vacancy age profile and enable fast-tracking of filling relevant positions.
<b>Urban Mobility</b>	2087	R 1 068 850 516	5.46%	15	3	0	0	18	2	12	14	2087	R 1 064 707 379	6.04%	For the period under review the vacancy rate increased from 5.46% to 6.04%. There is a large number of posts currently in the R&S process at the following stages: HR300s to be initiated - 22 HR300s in process - 14 HR300s with R&S - 29 Advert stage - 48 Shortlisting - 11 Assessment - 1 Reference Checks - 0 Notice of Appointment - 51 Contract - 1 Filled - 3  The two HR Business Partners work closely with Corporate HR and R&S. The Directorate's Support Service Managers constantly follow up on outstanding matters regarding vacancies. Many vacant positions are filled with internal staff which results in consequential vacancies. The Directorate is in process of analysing the need of all vacancies older than one year. These vacancies will be prioritised for filling or abolishment to create new positions in areas where additional positions are required.

Table continues on next page.

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

Directorate	Staff Establishment 31 January 2026			Staff Movement for period 1 to 28 February 2026								Staff Establishment 28 February 2026			Progress of vacancies and actions to reduce number of vacant posts
	Number of posts	Value of posts	Vacancy Rate	APPOINTMENTS					TERMINATIONS			Number of posts	Value of posts	Vacancy Rate	
				Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL				
Urban Waste Management	4111	R 1 432 267 358	6.47%	9	2	0	137	148	3	9	12	4111	R 1 432 280 673	6.45%	During the period under review, 66 vacancies were at contract stage for appointment effective 1 April 2026. Bulk recruitment for operational positions is at an advanced stage with expected appointments to occur in April 2026 to May 2026. There is a continued focus on filling senior and specialist vacancies within the directorate to further reduce the vacancy rate.
Water & Sanitation	5350	R 2 593 034 128	9.03%	32	29	10	7	78	0	17	17	5354	R 2 594 478 940	10.25%	<p>The vacancy rate within the Water &amp; Sanitation Directorate has shown an increase from the previous month, due to terminations, retirements, resignations, consequential vacancies and new creations.</p> <p>To further support Corporate R&amp;S and continue improving the vacancy rate, the HRBP is actively driving the following initiatives:</p> <p>Panel Participation: HRBP Senior Professional Officers (SPOs) and Professional Officers (POs) are contributing by serving on interview panels.</p> <p>Process Management: HRBP POs are assisting the R&amp;S team throughout the recruitment lifecycle - from shortlisting to final placement.</p> <p>Administrative Support: A dedicated student R&amp;S admin team has been established to handle scheduling, candidate communication, assessment scanning, venue bookings, and other administrative tasks. This allows R&amp;S practitioners to focus on assessments and interviews.</p> <p>Regular Engagements: Continuous engagement with the R&amp;S team ensures that any concerns or process bottlenecks are addressed promptly.</p> <p>Bulk Recruitment &amp; Alternative Talent Pools: The HRBP is also utilising bulk recruitment strategies and exploring alternative candidate pools to expedite vacancy filling.</p>
<b>TOTAL</b>	<b>35964</b>	<b>R 18 427 593 990</b>	<b>7.17%</b>	135	79	37	349	600	52	153	205	<b>35938</b>	<b>R 18 418 263 527</b>	<b>6.92%</b>	

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

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

Directorate	Filled Posts (Perm)	Filled Posts (Temp)	Vacant Posts			Total Posts	Achieved Vacancy Rate (E/F)
	No of Staff (A)	No of Staff (B)	No of Posts (C)	In Process (D)	No of Actual Vacancies (C - D) (E)	No Of Posts (A+B+E) (F)	
Community Services and Health	5 033	510	536	259	277	6 079	4.56%
Corporate Services	2 312	234	171	30	141	2 717	5.19%
Economic Growth	357	1	35	17	18	393	4.58%
Energy	2 511	5	277	127	150	2 793	5.37%
Finance	1 752	21	79	33	46	1 852	2.48%
Future Planning and Resilience	354	15	22	12	10	391	2.56%
Human Settlements	811	20	119	49	70	950	7.37%
City Manager	320	35	14	2	12	369	3.25%
Safety and Security	5 508	1 331	846	132	714	7 685	9.29%
Spatial Planning and Environment	1 013	8	136	26	110	1 157	9.51%
Urban Mobility	1 890	18	179	53	126	2 087	6.04%
Urban Waste management	3 722	-	389	124	265	4 111	6.45%
Water and Sanitation	4 594	16	744	195	549	5 354	10.25%
<b>Total</b>	<b>30 177</b>	<b>2214</b>	<b>3547</b>	<b>1 059</b>	<b>2 488</b>	<b>35 938</b>	<b>6.92%</b>

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

Directorate	Number of posts per T-Grade							
	T1 -T5	T6 -T9	T10 -T13	T14 - T16	T17 -T18	T19 - T22	T23 - T24	Total
Community Services & Health	205	165	132	27	5	2	0	536
Corporate Services	26	32	60	41	11	1	0	171
Economic Growth	4	7	14	6	3	1	0	35
Energy	93	56	84	40	4	0	0	277
Finance	32	23	17	7	0	0	0	79
Future Planning & Resilience	2	0	3	14	3	0	0	22
Human Settlements	42	25	25	23	3	1	0	119
Office of the City Manager	3	0	6	3	1	1	0	14
Safety And Security	116	474	220	31	4	1	0	846
Spatial Planning And Environment	22	20	55	34	3	2	0	136
Urban Mobility	73	57	19	24	3	3	0	179
Urban Waste Management	220	97	45	24	2	1	0	389
Water & Sanitation	333	243	110	54	4	0	0	744
<b>Total</b>	<b>1171</b>	<b>1199</b>	<b>790</b>	<b>328</b>	<b>46</b>	<b>13</b>	<b>0</b>	<b>3547</b>

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	284	99	110	43	536	28.5%
Corporate Services	102	44	16	9	171	14.6%
Economic Growth	21	5	7	2	35	25.7%
Energy	141	58	54	24	277	28.2%
Finance	74	5	0	0	79	0.0%
Future Planning & Resilience	15	7	0	0	22	0.0%
Human Settlements	70	22	17	10	119	22.7%
Office of the City Manager	12	0	1	1	14	14.3%
Safety & Security	391	248	165	42	846	24.5%
Spatial Planning & Environment	101	11	10	14	136	17.6%
Urban Mobility	136	31	10	2	179	6.7%
Urban Waste management	259	49	39	42	389	20.8%
Water & Sanitation	405	125	118	96	744	28.8%
<b>Grand Total</b>	<b>2 011</b>	<b>704</b>	<b>547</b>	<b>285</b>	<b>3 547</b>	<b>23.5%</b>

## **BUDGET PERFORMANCE ANALYSIS**

### **OPERATING REVENUE AND EXPENDITURE**

#### **Summary Statement of Financial Performance**

Description	Original Budget 2025/26	Adjusted Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
<b>R'Thousands</b>						
Total Revenue (excl. capital transfers and contributions, and water inventory)	64 697 964	65 315 577	43 799 869	44 652 706	852 837	66 041 331
Total Expenditure (excl. water inventory)	65 242 663	64 893 658	39 950 345	39 023 807	(926 538)	63 819 135
Surplus/(Deficit)	(544 699)	421 919	3 849 524	5 628 898	1 779 375	2 222 196

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

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

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

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

**REVENUE****Main revenue sources for 2025/26**

Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Revenue</b>							
<b>Exchange Revenue</b>							
Service charges - Electricity	23 663 555	23 663 555	16 246 691	16 038 054	208 637	1.3%	23 892 406
Service charges - Water	5 776 241	5 868 665	3 944 809	3 894 995	49 814	1.3%	5 868 665
Service charges - Waste Water Management	2 966 006	2 963 426	2 049 348	1 988 354	60 995	3.1%	2 963 426
Service charges - Waste management	1 658 640	1 610 811	1 065 142	1 069 881	(4 738)	-0.4%	1 607 955
Sale of Goods and Rendering of Services	816 579	732 137	525 695	497 688	28 007	5.6%	799 185
Agency services	302 874	302 874	201 522	201 916	(394)	-0.2%	298 431
Interest	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	329 033	231 349	219 487	11 862	5.4%	340 702
Interest from Current and Non Current Assets	758 522	1 309 154	1 058 175	1 033 842	24 333	2.4%	1 309 154
Dividends	-	-	-	-	-	-	-
Rental from Fixed Assets	494 307	495 960	358 380	348 119	10 262	2.9%	499 378
Licence and permits	205	205	641	137	504	368.7%	1 093
Special rating levies	494 107	486 882	333 620	321 306	12 314	3.8%	500 430
Operational Revenue	423 376	391 276	317 542	259 153	58 389	22.5%	389 320
<b>Non-Exchange Revenue</b>							
Property rates	13 768 100	13 918 100	9 202 590	9 226 871	(24 281)	-0.3%	13 918 100
Surcharges and Taxes	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 878 556	1 905 299	1 548 434	1 087 544	460 890	42.4%	2 318 558
Licence and permits	50 301	47 909	29 718	31 856	(2 138)	-6.7%	46 095
Transfers and subsidies - Operational	7 329 561	7 356 104	4 988 502	5 050 356	(61 855)	-1.2%	7 347 564
Interest	98 675	98 675	87 219	65 783	21 436	32.6%	99 480
Fuel Levy	2 851 776	2 851 776	1 901 184	1 901 184	-	-	2 851 776
Operational Revenue	906 078	769 510	507 898	511 536	(3 638)	-0.7%	769 510
Gains on disposal of Assets	70 772	84 226	41 130	8 474	32 656	385.4%	90 102
Other Gains	6 084 343	6 226 308	3 672 762	3 596 016	76 746	2.1%	6 226 308
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>70 732 307</b>	<b>71 411 884</b>	<b>48 312 352</b>	<b>47 352 552</b>	<b>959 800</b>	<b>2.0%</b>	<b>72 137 639</b>

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 (R208,6 million over)**

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

- **Service charges - Water (R49,8 million over)**

The variance reflects mainly on:

- Fixed basic charge Water - Domestic Full (over) and Domestic Cluster (under), due to incorrect assignment of revenue between these two revenue items.
- Water Sales - Domestic Full and Cluster, Water Sales - Industrial/Commercial, and Water Sales - Schools, due to water sales being higher than anticipated.
- Water Research Levy, which was higher than anticipated.

- **Service charges - Waste Water Management (R60,9 million over)**

The variance is mainly on:

- Industrial effluent, due to higher than anticipated revenue generated.
- Sewerage Sales Volumetric - Domestic Full and Cluster, and Sewerage Sales Volume - Schools/Education, due to sales being higher than anticipated.

- **Sale of Goods and Rendering of Services (R28 million over)**

The variance reflects mainly on:

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

- **Interest from Current and Non Current Assets (R24,3 million over)**

The variance is mainly on Interest Received - Allocation to Donors, due to lower grant balances following the non-receipt of certain anticipated grants.

- **Operational Revenue (R58,4 million over)**

The variance reflects mainly on:

- Development Contribution/Levy & BICL, due to higher than planned revenue on property development, which is difficult to accurately predict for cash flow purposes.
- Skills Development Levy, due to the earlier than anticipated receipt of the skills levy.
- Administrative Handling Fees Recovered, where more administration fees were recovered than initially anticipated.

- **Property Rates (R24,3 million under)**

The variance reflects mainly on:

- Property Rates, due to property valuation changes (i.e. objections, appeals, reviews and supplementary valuations) made during the reporting period.
- Income Forgone: Rates: Old Age Pension and Indigent Rebate, due to fewer than planned applications approved to date.

- **Fines, penalties and forfeits (R460,9 million over)**

The variance is mainly on:

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

- **Transfers and subsidies – Operational (R61,9 million under)**

The variance reflects mainly on:

- Grants and Subsidies: Provincial (Conditional), within the following directorates:
  - Human Settlements Directorate as a result of the following:
    - Greenville Housing Ph5 & Gugulethu Infill Project, due to outstanding invoices.
    - PHP: Sakhuluntu (Fisantekraal), outstanding confirmation date from Eskom regarding the electricity connection to the units to be constructed. Construction will commence once this timeline has been confirmed.
    - Imizamo Yethu Hout Bay IDA, funding approval in process.
    - Freedom Park, Ottery IDA, due to construction delays as a result of electrification component of the works taking longer than anticipated.
  - Community Services & Health due to outstanding claims for January and February 2026 to be submitted to the Provincial Health Department.
  - Safety & Security due to a misalignment between period budgets and actual expenditure incurred.
- Grants and Subsidies: Provincial (Unconditional), mainly within Community Services & Health due to outstanding revenue recognition for the Provincial City Health Subsidy grant.

- **Interest (R21,4 million over)**

The variance is due to interest on arrear Property Rates being higher than estimated to date.

- **Gains on disposal of Assets (R32,7 million over)**

The variance is largely attributed to:

- The misalignment between the period budget and actual revenue pertaining to the August and November 2025 auctions.
- Property registrations from the previous year were finalised in the first half of the current financial year. This type of revenue is unpredictable as various factors can contribute to when registration is finalised.

- **Other Gains (R76,7 million over)**

The variance reflects mainly on Inventory consumed: Price Adj B/Water and R/Water due to the overall water consumption for bulk customers being slightly higher than budgeted volumes.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 47.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 52.

**EXPENDITURE****Main expenditure types for 2025/26**

Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Expenditure By Type</b>							
Employee related costs	20 889 090	20 812 680	13 237 576	13 408 058	(170 482)	-1.3%	20 336 664
Remuneration of councillors	197 729	198 376	125 189	132 064	(6 875)	-5.2%	198 376
Bulk purchases - electricity	17 755 086	17 755 086	10 587 424	10 639 130	(51 707)	-0.5%	17 755 086
Inventory consumed	7 899 755	7 826 455	4 559 941	4 592 490	(32 549)	-0.7%	7 657 307
Debt impairment	3 217 478	3 178 514	1 868 154	2 160 370	(292 217)	-13.5%	3 178 366
Depreciation and amortisation	3 974 164	3 996 121	2 597 853	2 639 720	(41 867)	-1.6%	3 980 330
Interest	1 428 206	1 069 928	639 306	666 082	(26 776)	-4.0%	1 072 039
Contracted services	11 100 541	11 196 299	5 937 050	6 289 531	(352 482)	-5.6%	10 985 188
Transfers and subsidies	388 523	421 948	223 029	229 476	(6 447)	-2.8%	357 708
Irrecoverable debts written off	123 202	198 594	388 012	90 936	297 076	326.7%	198 900
Operational costs	3 768 638	3 851 451	2 226 031	2 375 209	(149 179)	-6.3%	3 695 996
Losses on Disposal of Assets	2 500	2 582	15 274	1 752	13 523	772.0%	17 176
Other Losses	532 092	481 931	278 640	278 209	431	0.2%	482 306
<b>Total Expenditure</b>	<b>71 277 006</b>	<b>70 989 966</b>	<b>42 683 479</b>	<b>43 503 028</b>	<b>(819 549)</b>	<b>-1.9%</b>	<b>69 915 443</b>

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 (R170,5 million under)**

The variance is mainly due to:

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

- **Bulk purchases - electricity (R51,7 million under)**

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

- **Inventory consumed (R32,5 million under)**

The variance reflects mainly on:

- Chemicals, due to misalignment of the period budget and actual expenditure incurred.
- Materials Consumables Tools & Equipment, mainly due to lower-than-expected demand linked to the implementation of Ward Allocation projects.
- Inventory consumed: Bulk Water, as a result of the water consumption by customers being slightly less than the budgeted volumes in the inventory system.
- G&D Vaccines, due to lower-than-expected year-to-date demand for vaccines.
- R&M Mat General & Consumables, mainly due to:
  - A reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults as a result of no load-shedding taking place.
  - Delayed delivery of Portable Flush Toilets as well as a decrease in the demand for consumables.

- **Debt impairment (R292,2 million under)**

The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance.

While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.22% (R4,9 million over expenditure).

- **Depreciation and amortisation (R41,9 million under)**

The variance is mainly due to:

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

- **Interest (R26,8 million under)**

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

- **Contracted Services (R352,5 million under)**

The variance reflects mainly on:

- G&D Contracted Services Building, due to delays with the appointment of contractors for Imizamo Yethu and IDA projects.
- R&M Contracted Services: Building, due to:
  - Delays in the implementation of various projects within RIM, arising from a moratorium in place relating to key service providers.
  - Outstanding invoices from service providers.
- R&M Electrical, due to no load-shedding which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults.
- R&M Maintenance of Equipment, mainly due to:
  - Delays experienced with switchgear maintenance at Steenbras pump station.
  - The replacement of vehicles resulted in less maintenance being required.
  - Delayed delivery of Portable Flush Toilets as well as a decrease in the demand for consumables.
  - A misalignment of the period budget projections with actual expenditure incurred.
- Transportation Services: People, due to a misalignment of the period budget projections with actual expenditure incurred.
- Sewerage Services, due to outstanding invoices from service providers.
- G&D Transportation Service: People, due to outstanding invoices from service providers.

- **Irrecoverable debts written off (R297,1 million over)**

The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance.

While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.22% (R4,9 million over expenditure).

- **Operational costs (R149,2 million under)**

The variance reflects mainly on:

- R&M Hire of LDV, Panel Van, Bus, Specialised Vehicles, due to lower than anticipated hiring of fleet for pond cleaning.
- Electricity, due to:
  - The late receipt of invoices for services rendered in February 2026.
  - The downward fluctuations in electricity usage at some of the bulk water plants.
- Vehicle Tracking, due to invoices still being vetted for correctness before payment can be processed. Additionally, less than planned units were installed.
- Uniform & Protective Clothing, due to less protective clothing item replacements.
- Motor Claims, due to a misalignment between actuals and period budget.
- Water Resource Management Charge DWS, due to outstanding invoices from DWS.
- Indigent Relief: Electricity - Eskom, due to less indigent applications than originally anticipated because of fewer ratepayers meeting the indigent criteria as per the Indigent Policy requirements.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 71.

**Expenditure per vote (directorate)**

Vote Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Expenditure by Vote</b>							
Vote 1 - Community Services & Health	4 917 247	4 885 956	3 000 865	3 053 917	(53 052)	-1.7%	4 645 795
Vote 2 - Corporate Services	4 123 703	4 139 694	2 564 643	2 555 335	9 308	0.4%	4 139 694
Vote 3 - Economic Growth	760 365	791 514	495 716	509 898	(14 182)	-2.8%	791 514
Vote 4 - Energy	21 757 162	21 498 611	12 774 596	12 983 283	(208 686)	-1.6%	21 394 359
Vote 5 - Finance	4 496 215	4 341 917	2 700 824	2 775 646	(74 822)	-2.7%	4 341 917
Vote 6 - Future Planning & Resilience	595 825	624 870	369 619	377 869	(8 250)	-2.2%	624 870
Vote 7 - Human Settlements	1 705 085	1 780 374	1 130 163	1 117 915	12 248	1.1%	1 780 374
Vote 8 - Office of the City Manager	524 560	552 288	348 098	354 422	(6 324)	-1.8%	552 288
Vote 9 - Safety & Security	6 692 842	6 729 308	4 145 071	4 179 411	(34 340)	-0.8%	6 230 097
Vote 10 - Spatial Planning & Environment	1 953 826	1 994 205	1 174 667	1 213 325	(38 657)	-3.2%	1 763 305
Vote 11 - Urban Mobility	4 706 689	4 855 846	2 735 484	2 947 406	(211 922)	-7.2%	4 855 846
Vote 12 - Urban Waste Management	4 100 966	3 981 197	2 454 932	2 475 831	(20 899)	-0.8%	3 981 197
Vote 13 - Water & Sanitation	14 942 522	14 814 186	8 790 705	8 958 771	(168 066)	-1.9%	14 814 186
<b>Total Expenditure by Vote</b>	<b>71 277 006</b>	<b>70 989 966</b>	<b>42 685 383</b>	<b>43 503 028</b>	<b>(817 645)</b>	<b>-1.9%</b>	<b>69 915 443</b>

**Reasons for under expenditure per vote (directorate)**

Details on under expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 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 (R9,3 million over)**

Over-expenditure reflects mainly on:

- Contracted Services mainly on Security Services, due to increased security deployment during the December/January festive period, for which invoices and supporting documents were only received and processed during February 2026.
- Operational cost, mainly on:
  - R&M Labour to operating, due to an increase in the volume of maintenance work requested by Departments within the Directorate.
  - Telecomm: Cell Phone additional Call Charges, due to city-wide 3G dongle usage costs being settled against the Directorate's cost centre.
- Loss on Sales of Assets, relates to the sale of a number of fleet items at the November 2025 auction which is difficult to predict.

• **Human Settlements (R12,2 million over)**

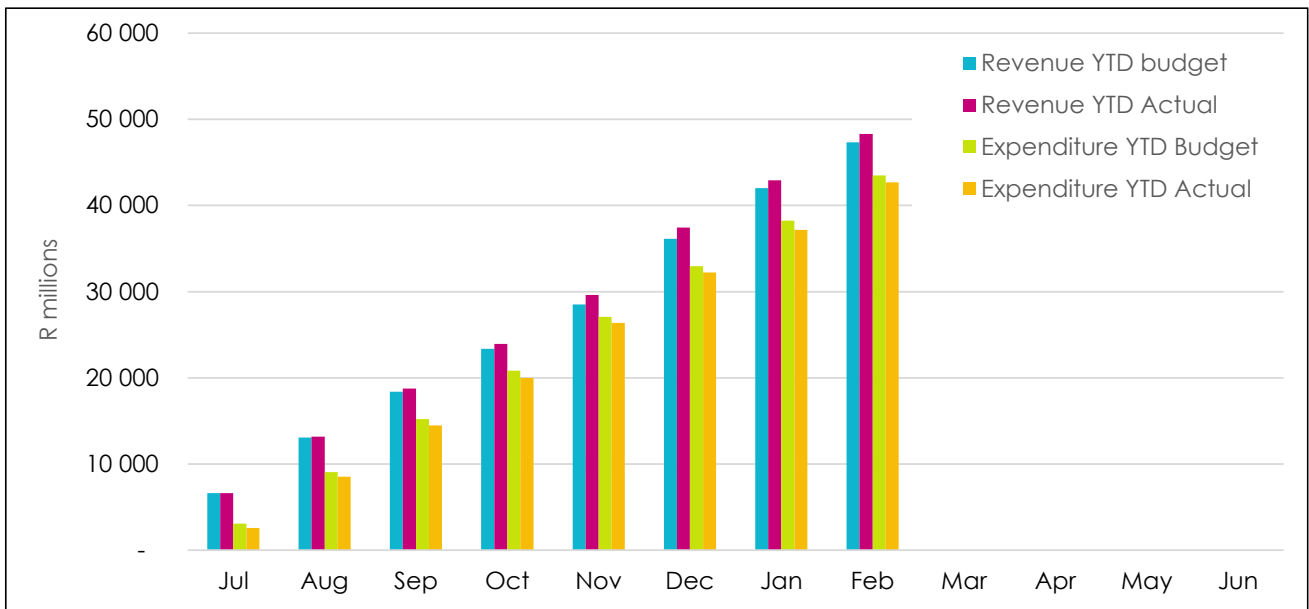
Over-expenditure reflects mainly on:

- Contracted Services, mainly on the following categories:
  - Security Services Municipal Facilities & Other, due to the high demand for security services within areas where informal settlement projects are being implemented.
  - Advisory Services - Project Management, due to a budget misalignment as the PSP project governance was implemented earlier than planned as a result of good performances by service providers.
  - G&D Professional Service - Engineering Civil, due to outstanding invoices.
- Operational Cost, mainly on Subsidy on Homeowners Redemption, where the variance relates to the accounting treatment/entry for the redemption of the unrealised portion of the housing fund which is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* 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 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Total Capital Expenditure</b>	<b>12 862 639</b>	<b>13 475 562</b>	<b>6 276 235</b>	<b>7 022 506</b>	<b>(746 271)</b>	<b>-10.6%</b>	<b>13 080 281</b>
<b>Funded by:</b>							
National Government	3 735 882	4 226 332	2 059 016	2 368 184	(309 167)	-13.1%	4 019 526
Provincial Government	6 657	10 690	5 349	6 236	(887)	-14.2%	10 690
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	112 651	107 707	39 985	60 167	(20 182)	-33.5%	107 707
<b>Transfers recognised - capital</b>	<b>3 855 190</b>	<b>4 344 729</b>	<b>2 104 350</b>	<b>2 434 587</b>	<b>(330 236)</b>	<b>-13.6%</b>	<b>4 137 923</b>
<b>Borrowing</b>	<b>5 000 000</b>	<b>5 000 000</b>	<b>2 017 793</b>	<b>2 227 862</b>	<b>(210 069)</b>	<b>-9.4%</b>	<b>4 893 975</b>
<b>Internally generated funds</b>	<b>4 007 449</b>	<b>4 130 833</b>	<b>2 154 092</b>	<b>2 360 057</b>	<b>(205 965)</b>	<b>-8.7%</b>	<b>4 048 383</b>
<b>Total Capital Funding</b>	<b>12 862 639</b>	<b>13 475 562</b>	<b>6 276 235</b>	<b>7 022 506</b>	<b>(746 271)</b>	<b>-10.6%</b>	<b>13 080 281</b>

The summary statement of capital budget performance indicates actual capital expenditure of R6 276 million or 46.57% of the current budget.

The year-to-date spend of R6 276 million represents 45.69% (R4 172 million) on internally-funded projects and 48.43% (R2 104 million) on externally-funded projects.

### Capital budget by municipal vote for 2025/26

Vote Description R thousands	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Vote 1 - Community Services & Health	310 514	317 218	336 481	175 642	199 057	(23 415)	-11.8%	333 180
Vote 2 - Corporate Services	420 495	498 476	741 143	267 151	306 907	(39 755)	-13.0%	735 991
Vote 3 - Economic Growth	94 372	111 099	138 195	30 168	57 624	(27 456)	-47.6%	136 887
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	795 855	871 136	(75 281)	-8.6%	1 360 754
Vote 5 - Finance	75 738	123 163	125 343	58 567	38 582	19 986	51.8%	125 250
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	8 956	6 455	2 501	38.7%	21 687
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	819 740	825 252	(5 512)	-0.7%	1 439 913
Vote 8 - Office of the City Manager	6 015	8 675	18 484	3 405	3 290	115	3.5%	18 384
Vote 9 - Safety & Security	466 205	344 830	426 282	218 250	238 044	(19 794)	-8.3%	426 282
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	211 790	232 241	(20 451)	-8.8%	454 127
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 261 133	1 561 123	(299 989)	-19.2%	2 830 007
Vote 12 - Urban Waste Management	384 643	438 953	450 047	289 333	325 018	(35 685)	-11.0%	434 782
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	2 136 244	2 357 778	(221 534)	-9.4%	4 763 037
<b>Total Capital Expenditure</b>	<b>9 351 390</b>	<b>12 862 639</b>	<b>13 475 562</b>	<b>6 276 235</b>	<b>7 022 506</b>	<b>(746 271)</b>	<b>-10.6%</b>	<b>13 080 281</b>

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

### ▪ **Energy Directorate (R75,28 million under)**

The negative variance is reflects on the following projects:

- Noordhoek Low Voltage Depot, where the project is behind schedule due to initial delays in Land Use Management (LUM) approval. The project is, however, now on track and progressing in line with revised timelines agreed with the contractor after LUM approval was obtained.
- Woodstock 132 kV GIS Replacement, which is behind schedule due to delays in equipment deliveries. Delivery of equipment is scheduled for April/May 2026.
- System Equipment Replacement: South Area FY26, where the project is behind schedule due to the initial prioritisation of work with the contractor taking longer than anticipated. Material reservations have since been placed, and work has now commenced on site.

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

### ▪ **Urban Mobility Directorate (R299,98 million under)**

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

- Trunk-E2-M9 Duinefontein Railway-Intskzi, where the project progresses under close security monitoring.
- Station Construction: Claremont-Mitchells Plain, which is behind schedule due to challenges with service relocations and the unforeseen asbestos pipes found, that has delayed progress on site.
- Trunk-E1-M9 Heinz - Duinefontein Railway, due to prolonged delays in the civils infrastructure works, particularly the bulk water main, which has since been halted.
- W2-Roadway-Turfhall Road, where the relocation of overhead electrical cables is scheduled later than anticipated, due to the extended lead times for the procured flanged poles.

94% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R221,53 million under)**

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

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

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

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

Detailed explanations and remedial action on variances on the capital budget (Adjusted Budget vs YearTD actual) can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 75.

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

- **Urban Mobility (R191,9 million)**

The variance is primarily attributable to construction and insurance contingencies. In addition, the Morning Star–Mew Way Project has experienced delays due to contractor staffing shortages and subsequent extortion-related disruptions on site.

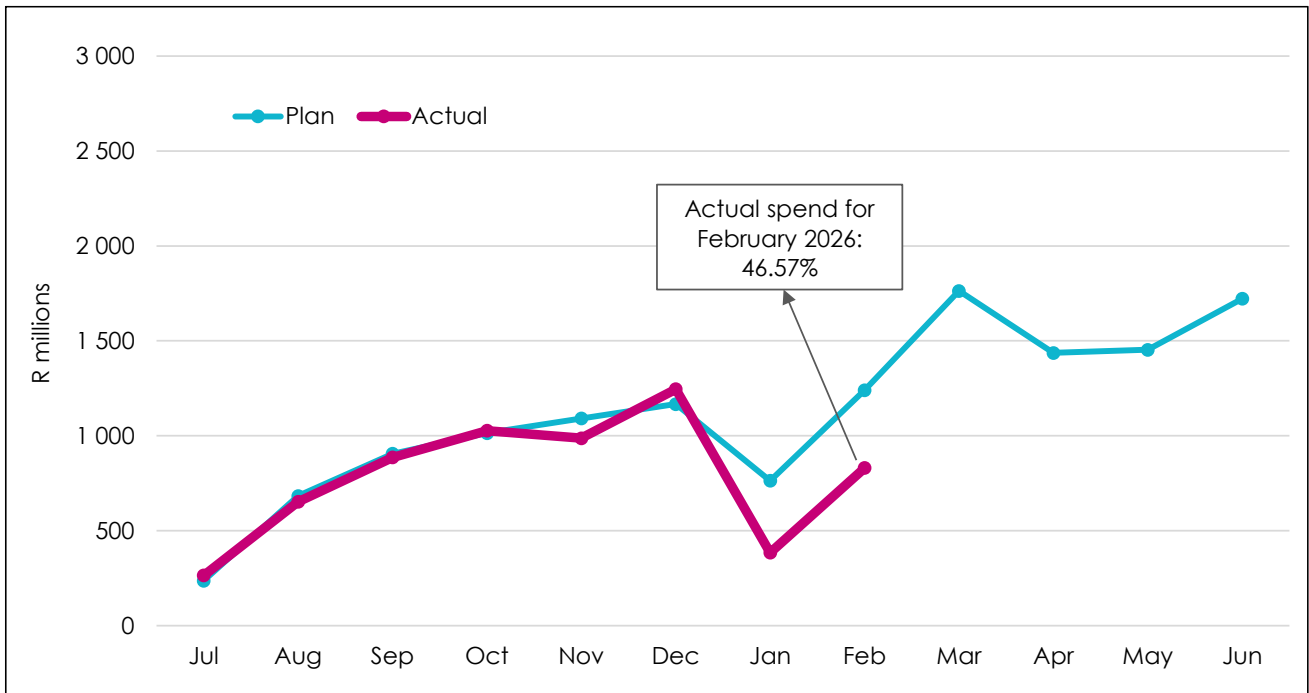
Furthermore, an underspend has been identified on the Station Construction: Claremont-Mitchell's Plain Project, where challenges associated with service relocations and the discovery of unforeseen asbestos pipes have delayed site progress and impacted the contractor's ability to expend funds.

- **Water & Sanitation (R172,5 million)**

The variance is primarily attributable to construction and insurance contingencies amounting to R74,88 million. The balance relates to the AMI Project, where delays have arisen as a result of appeals received during the tender process.

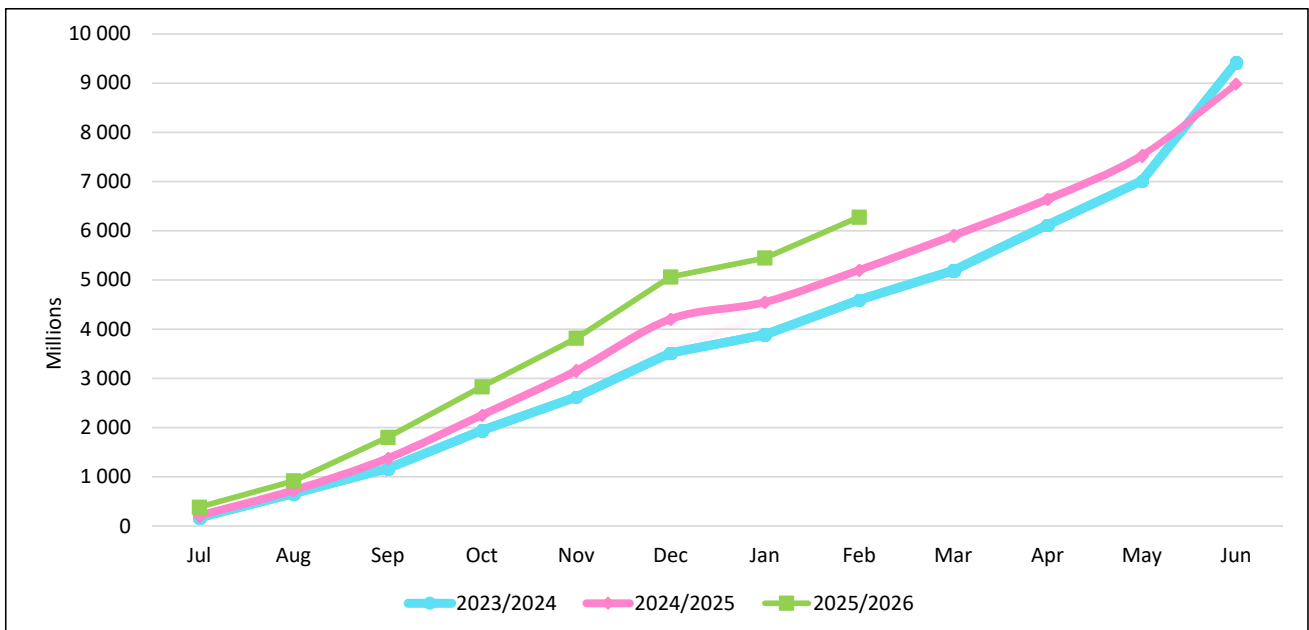
### Monthly capital expenditure

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



### Capital expenditure trend over the current- and past two years

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



**Status of major capital programmes/projects**

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
IRT Phase 2 A	1 833 280 534	936 639 520	685 200 222	-251 439 298	1 712 585 512	The contractor has performed satisfactorily, however, challenges associated with service relocations and the discovery of unforeseen asbestos pipes have delayed site progress and impacted the contractor's ability to expend funds.
Potsdam WWTW - Extension	924 554 161	456 343 389	441 953 389	-14 390 000	924 554 161	The variance is attributable to the outstanding February 2026 invoice, which the Project Manager (PM) is actively following up on.
Macassar WWTW Extension	409 458 189	180 408 441	219 507 491	39 099 050	409 458 189	The project is ahead of schedule due to good contractor performance.
Plant & Vehicles: Replacement	337 456 865	261 884 826	231 060 871	-30 823 955	337 456 865	The majority of orders have been placed, and some of the items have been delivered. The PM is following up with the vendor regarding late deliveries, and penalties will be implemented as applicable.
Sewer Network Renewal	335 000 000	135 000 000	110 543 761	-24 456 239	335 000 000	The negative variance is attributable to the delay in awarding Tender 44Q/2024/25, following a bidder's change in registration details during the procurement process. The tender has since been awarded, and work is being accelerated.
AMI rollout programme	288 784 877	146 028 624	23 803 718	-122 224 906	198 784 877	The detailed design phase of the project is progressing well. The PM is following up with the Professional Service Provider (PSP) regarding the outstanding invoice for February 2026.
Cape Flats Aquifer Recharge	286 489 370	146 828 064	119 034 119	-27 793 945	286 489 370	The construction contractor has been appointed, and the PSP's February 2026 invoice has been certified. Design work remains on schedule with satisfactory progress, and the implementation tender process has been completed. The negative variance is attributable to the contractor commencing later than initially anticipated.
Water Network Renewal	255 310 180	96 376 589	97 355 337	978 748	219 310 180	The project is ahead of schedule due to good contractor performance.
System Equipment: Replacement	240 720 366	168 929 625	186 537 497	17 607 872	240 720 366	The project is ahead of schedule due to good contractor performance.

Table continues on next page.

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

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Fleet & Plant: Replacement	236 865 189	162 716 761	133 964 945	-28 751 816	236 865 189	Some items have been delivered, however the balance could not be delivered due to a breach of contract. Bulk orders have already been placed, with deliveries scheduled to commence in March 2026.
Cape Flats Rehabilitation	233 374 392	134 243 756	144 730 620	10 486 864	269 374 392	The project is ahead of schedule due to good contractor performance.
Land Acquisition (Housing)	176 691 125	70 925 632	139 836 103	68 910 471	176 691 125	Land acquisition purchases are progressing as planned.
Philippi Collector Sewer	135 040 410	57 072 427	38 443 527	-18 628 900	135 040 410	The detailed design of the project has been completed. The PSP is currently in the process of preparing the tender documentation. The PM is following up with the PSP regarding the outstanding invoice for February 2026.
IT: CAR Infrastructure	134 441 359	39 957 312	39 235 684	-721 628	134 441 359	The programme is currently behind schedule due to delays in finalising the request for quotation for the mini computers under Tender 140G/2023/24. The Bid Adjudication Committee approved the utilisation of this tender for the procurement in February 2026, and the PM is currently arranging for the purchase order to be issued. Initial orders have already been placed, with delivery date confirmations awaited from the vendor, and additional orders will be placed during March 2026.
Cape Flats Aquifer: Hanover Park & Philip	133 700 000	32 939 400	63 552 817	30 613 417	133 700 000	The project is ahead of schedule due to good contractor performance.
Telecoms Infrastructure: Replacements	132 977 181	-	-	-	132 977 181	The project remains on track, with the majority of orders already placed and pending delivery. The vendor has confirmed that delivery is scheduled for May 2026.
Asset Upgrade - Routine Prog - East	130 005 560	63 242 960	35 968 863	-27 274 097	130 005 560	The variance is attributable to the outstanding February 2026 invoice, which the PM is actively following up on.
Paardevelei 132/66 kV stepdown	127 739 653	79 656 377	82 156 928	2 500 551	127 739 653	The project is ahead of schedule due to good contractor performance.

Table continues on next page.

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

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Wesfleur Aeration & Blower Replacement	119 500 000	48 600 873	60 010 292	11 409 419	119 500 000	The project is ahead of schedule due to good contractor performance.
Gordon's Bay Sewer Rising Main	117 858 364	69 355 826	56 660 778	-12 695 048	117 858 364	Construction progress is currently behind schedule due to slower-than-anticipated contractor performance. The PM is actively monitoring the situation and engaging with the contractor to improve productivity.
Asset Upgrade - Routine Prog - Central	117 453 888	67 659 993	49 210 177	-18 449 816	117 453 888	The programme is behind schedule due to delays in finalising the Works Project Document (WPD), arising from the need to resubmit construction technical drawings. The resubmitted plans and drawings have been approved. The wayleave application has been initiated and the project is anticipated to commence in April 2026. The PM has been actively expediting the process.
Sewer Pump Stations Minor Upgrades	116 666 037	74 690 282	65 748 405	-8 941 877	116 666 037	Construction is underway, however, the execution of one of the work packages is progressing slower than anticipated. The PM is conducting fortnightly engagements with all stakeholders in order to expedite project progress.
Asset Upgrade - Routine Prog - North	107 133 433	73 461 645	75 530 750	2 069 105	107 133 433	The project is ahead of schedule due to good contractor performance.
Vehicles, Plant Equip: Additional	106 928 910	59 070 269	44 328 215	-14 742 054	111 516 292	Some orders were delivered, however, the remaining items could not be delivered due to vendor constraints.
Sir Lowry's Pass River Upgrade	102 300 000	51 137 864	89 949 093	38 811 229	102 300 000	Construction is on track, with improved weather conditions contributing to increased progress on site. A positive variance has arisen due to the early securing of materials and completion of earthworks ahead of schedule.
	<b>7 139 730 043</b>	<b>3 613 170 455</b>	<b>3 234 323 602</b>	<b>-378 846 853</b>	<b>6 933 622 403</b>	

## COMMITMENTS AGAINST CASH AND INVESTMENTS

### Cash and Investments

The cash and cash equivalents amount to R13 443 million for the month under review. This position is mainly due to the levels of cash realised in the 2024/25 financial year.

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

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

Item	Previous Month	Current Month
	R Thousand	R Thousand
<b>Closing Cash and Investment Balance</b>	<b>21 600 464</b>	<b>21 362 170</b>
<b>Total Commitments</b>	<b>8 270 320</b>	<b>7 978 635</b>
Unspent Conditional Grants	2 032 851	2 093 514
Housing Development	314 984	317 003
MTAB	27 497	27 630
Trust Funds	1 265	1 272
Insurance reserves	434 709	420 118
CRR / Revenue	5 459 014	5 119 098
<b>Uncommitted Funds</b>	<b>13 330 144</b>	<b>13 383 535</b>
<b>Closing Cash and Investment Balance</b>	<b>21 600 464</b>	<b>21 362 170</b>
Non Current Investments	378 219	364 728
Current Investments	7 540 512	7 554 003
Cash and Cash Equivalents as per Cash flow statement (Table C7)	13 681 733	13 443 439

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 46.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 83.

The monthly actual and targets can be found in *Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows* on page 92.

## GRANT UTILISATION

Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
Total operating expenditure of Transfers and Grants	7 329 561	7 356 104	4 834 620	4 914 104	(79 484)	-1.6%	7 356 104
Total capital expenditure of Transfers and Grants	3 855 190	4 344 729	2 104 315	2 434 587	(330 272)	-13.6%	4 137 923
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>11 184 751</b>	<b>11 700 832</b>	<b>6 938 935</b>	<b>7 348 691</b>	<b>(409 756)</b>	<b>-5.6%</b>	<b>11 494 027</b>

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 87.

## CREDITORS

### Creditors Analysis

R thousands	Budget Year 2025/26								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Total Creditors	49 929	860	–	–	1	772	2	54	51 617

The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to incorrect Contract Price Adjustments (CPA) values, bank rejection, late Cost Centre releases, blocked account, penalty deduction, correction and incorrect banking details.

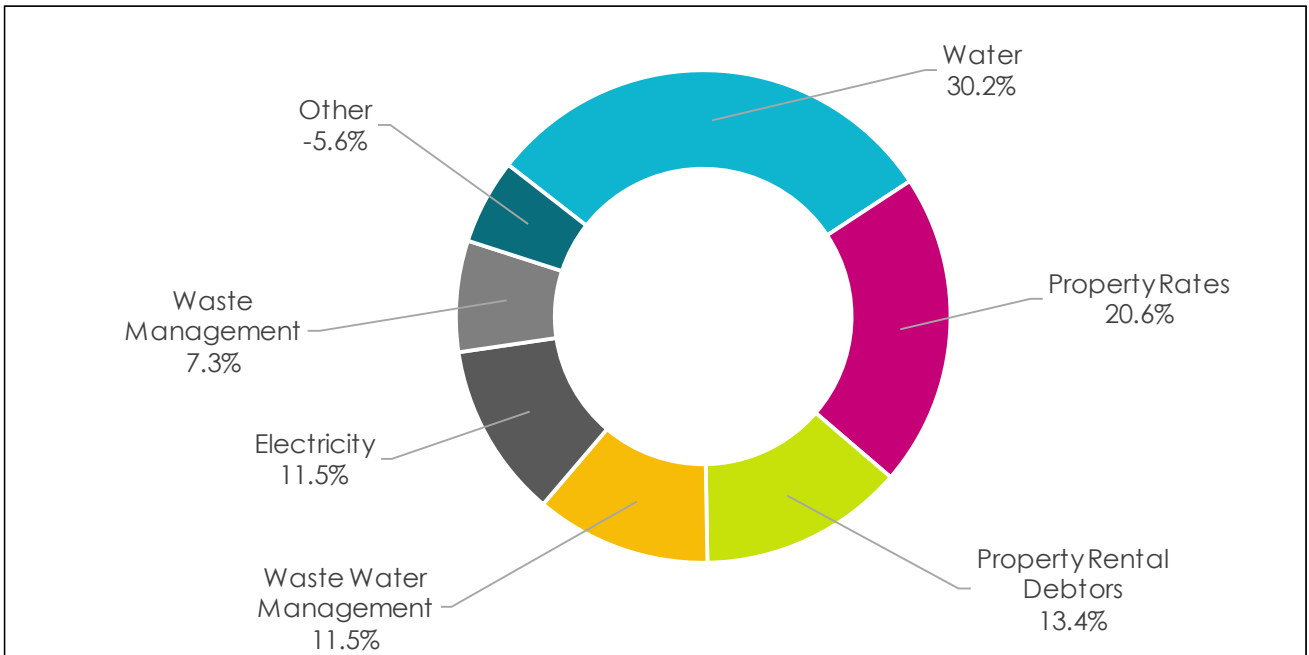
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

## DEBTORS

### Debtors Age Analysis

Description	Budget Year 2025/26									
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total	
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	
Total By Income Source	3 234 343	34.1%	282 898	3.0%	353 904	3.7%	5 604 035	59.1%	9 475 179	
2024/25 - totals only	2 952 487	28.6%	280 337	2.7%	355 782	3.4%	6 725 929	65.2%	10 314 535	
Movement	281 856		2 560		(1 878)		(1 121 894)		(839 356)	
% Increase/(Decrease) year on year		9.5%		0.9%		-0.5%		-16.7%	-8.14%	

### 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	R50 018 084.27	R6 400 364.50	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R43 617 719.77	The company is in business rescue effective 29 January 2025. A payment of R4 817 167.67 was received on 27 February 2026. A follow-up meeting was held with the Business Rescue Practitioners on 4 March 2026 during which settlement was discussed again and the sale of the property as part of the business rescue proceedings. Awaiting feedback from the Business Rescue Practitioners post their follow-up discussions with Investec and the owner in respect of offsetting of the rental, the security deposit, the interest reversal and the motivation for a full and final settlement.
Basfour 2295 (Pty) Ltd	R47 835 552.12	R6 630 305.09	R947 326.39	R0.00	R0.00	R0.00	R0.00	R0.00	R40 257 920.64	The company is in business rescue effective 29 January 2025. A payment of R3 242 293.80 was received on 28 February 2026. A follow-up meeting was held with the Business Rescue Practitioners on 4 March 2026 during which settlement was discussed again and the sale of the property as part of the business rescue proceedings. Awaiting feedback from the Business Rescue Practitioners post their follow-up discussions with Investec and the owner in respect of offsetting of the rental, the security deposit, the interest reversal and the motivation for a full and final settlement.
Beadica 281 Cc	R41 873 614.12	R823 369.65	R361 159.26	R462 626.53	R424 817.33	R327 958.02	R618 388.20	R14 627 331.63	R24 227 963.50	The services were disconnected. The summons could not be served as the debtor could not be traced. A negative trace report was received and judgment was obtained. An instruction was provided to the attorney on 2 March 2026 to serve the summons on the alternative addresses traced. Thereafter the City will await the Sheriff's return of service in order to determine further legal action.
Get Metal Properties Proprietary Limited	R36 822 463.63	R380 124.90	R0.00	R0.00	R357 879.29	R1 111 476.40	R422 864.68	R27 618 995.66	R6 931 122.70	An instalment plan of R200 000.00 expired in February 2026. The client sent a renewal request to be reviewed by management. The company reported a fire accident at the premises which reduced operations by approximately 90% as their average consumption bill was approximately R6 million. The current account reduced drastically to around R300 000 per month. The company employs more than 250 staff in Atlantis and decided to keep their premises open to prevent retrenchments. Last payment of R284 281.95 was received on 13 February 2026.
Myriad Trust	R19 602 439.47	R3 492 024.51	R1 693 699.06	R0.00	R1 688 408.98	R1 562 673.69	R0.00	R4 963 673.48	R6 201 959.75	Confirmation from the transferring attorney regarding the client's Bloemfontein properties to be used as security was received on 15 January 2026, the value being R18 million. Last payment was received in December 2025. An electricity disconnection request was submitted on 10 March 2026.
Waste Tyre Transporters Sa (Pty) Ltd	R17 423 885.47	R318 044.92	R70 633.00	R11 000 959.74	R49 685.45	R24 599.02	R5 960 720.34	R0.00	-R757.00	A tampering fee of R10 916 148.34 was raised on 8 December 2025. Electricity supply was disconnected and a quotation was provided to the client to replace the device that was damaged due to tampering. Final feedback was provided to the client by the Energy Directorate informing the client that the tampering fee raised is final. A further dispute was received from the client's attorneys on 9 March 2026 and they requested a meeting to discuss a settlement offer.

Table continues on next page.

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

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Parker Food Prop Proprietary Limited	R 15 418 835.10	R 369 409.84	R 123 806.85	R 122 891.55	R 123 723.04	R 122 891.55	R 122 891.55	R 14 433 220.72	R 0.00	This is a finalised account. A tampering fee was raised on 6 June 2025, after the sale of the property, with outstanding debt of R14 679 004.00. The account was handed over to Legal department on 7 July 2025. A summons in the amount of R14 433 220.72 has been issued and was served on the debtor by the sheriff on 3 October 2025. Judgment was granted on 21 October 2025. Default judgment was granted on 12 January 2026. A warrant of execution against moveable property was issued on 2 March 2026. The City is in consultation with the attorney to seek advice on further legal proceedings.
Bentifor (Pty) Ltd	R 10 375 361.82	R 456 585.52	R 219 018.20	R 237 159.75	R 230 794.20	R 229 851.88	R 242 745.23	R 767 735.30	R 7 991 471.74	The Water and Sanitation Directorate is attending to the water query on the account. The drawings for the new installation were received from the client and subsequently approved. Awaiting the client's confirmation regarding when the work can commence. The client was informed that the water supply at the property will be disconnected if they do not provide a timeframe to commence the work.
Myriad Trust	R 7 742 798.10	R 2 348 870.24	R 28 912.43	R 2 217 514.38	R 30 082.42	R 1 090 686.73	R 1 054 737.55	R 972 705.15	-R 710.80	Confirmation from the transferring attorney regarding the client's Bloemfontein properties to be used as security was received on 15 January 2026, the value being R18 million. Last payment was received in December 2025. An electricity disconnection request was submitted on 10 March 2026.
Bold Moves 127 (Proprietary) Limited	R 7 680 454.13	R 535 248.45	R 25 813.78	R 4 229 203.59	R 0.00	R 0.00	R 198.30	R 388.10	R 2 889 601.91	The property is in liquidation. The liquidator is currently evicting illegal occupants.
<b>TOTAL</b>	<b>R 254 793 488.23</b>	<b>R 21 754 347.62</b>	<b>R 3 470 368.97</b>	<b>R 18 270 355.54</b>	<b>R 2 905 390.71</b>	<b>R 4 470 137.29</b>	<b>R 8 422 545.85</b>	<b>R 63 384 050.04</b>	<b>R 132 116 292.21</b>	

**Top 10 Commercial debtors service charges breakdown**

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 50 242 084.27	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 50 018 084.27
Basfour 2295 (Pty) Ltd	R 0.00	R 4 581 283.88	R 3 782 301.93	R 0.00	R 30 177 981.69	R 9 284 922.83	R 9 061.79	R 0.00	R 47 835 552.12
Beadica 281 Cc	R 41 857 379.05	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 16 235.07	R 41 873 614.12
Get Metal Properties Proprietary Limited	R 36 822 463.63	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 36 822 463.63
Myriad Trust	R 19 602 439.47	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 19 602 439.47
Waste Tyre Transporters Sa (Pty) Ltd	R 17 327 860.07	R 13 310.71	R 10 103.23	R 10 473.21	R 62 138.25	R 0.00	R 0.00	R 0.00	R 17 423 885.47
Parker Food Prop Proprietary Limited	R 15 416 353.12	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 2 481.98	R 15 418 835.10
Bentifor (Pty) Ltd	R 0.00	R 3 316 304.72	R 5 313 444.99	R 0.00	R 1 460 205.01	R 285 407.10	R 0.00	R 0.00	R 10 375 361.82
Myriad Trust	R 0.00	R 30 739.91	R 22 160.79	R 0.00	R 6 213 456.66	R 1 476 440.74	R 0.00	R 0.00	R 7 742 798.10
Bold Moves 127 (Proprietary) Limited	R 315 398.06	R 1 911 630.00	R 1 512 761.14	R 205 650.01	R 1 126 696.11	R 148 421.91	R 7 897.69	R 2 451 999.21	R 7 680 454.13

**Top 10 Residential debtors - Age Analysis**

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Church Methodist	R10 637 894.73	R146 770.42	R80 546.33	R76 995.34	R81 068.87	R76 760.71	R81 166.17	R124 308.07	R9 970 278.82	A meeting was concluded with Methodist Church on 6 February 2026. A write-off of the debt was requested to allow for the property to have a zero balance to be transferred. The 14 meters being billed could not be traced and therefore can't be proven payable. The tarriff also needs to be changed from domestic to church and school. Water and Sanitation will schedule a meeting in March 2026 to discuss the proposal.
Conference Of The Methodist Church Of Southern Africa	R10 225 901.00	R508 955.09	R241 352.80	R261 531.95	R285 800.92	R258 358.11	R257 378.90	R1 171 116.88	R7 241 406.35	A meeting was concluded with Methodist Church on 6 February 2026. A write-off of the debt was requested to allow for the property to have a zero balance to be transferred. The 14 meters being billed could not be traced and therefore can't be proven payable. The tarriff also needs to be changed from domestic to church and school. Water and Sanitation will schedule a meeting in March 2026 to discuss the proposal.
Church Methodist	R9 183 281.05	R285 740.53	R134 789.01	R138 257.10	R138 707.77	R131 858.76	R152 741.00	R439 560.96	R7 761 625.92	A meeting was concluded with Methodist Church on 6 February 2026. A write-off of the debt was requested to allow for the property to have a zero balance to be transferred. The 14 meters being billed could not be traced and therefore can't be proven payable. The tarriff also needs to be changed from domestic to church and school. Water and Sanitation will schedule a meeting in March 2026 to discuss the proposal.
Mitchells Plain Foundation	R7 002 521.85	R500 922.38	R52 523.58	R162 203.42	R229 927.31	R211 545.57	R237 636.41	R1 064 147.44	R4 543 615.74	The client is disputing the consumption charges for both water and electricity. Site inspections for both services were conducted in December 2025. Electricity department installed an AMI meter in November 2025 to prevent future estimated readings. Water and Sanitation provided feedback to the Chairperson on 16 January 2026 and confirmed that services are billing correctly. A follow-up was done with Electricity department on 6 February 2026 to request installation of prepaid meters. Debt management has sent the payment arrangement requirements, debit order forms with debt remission amounts that can be written off to the Chairperson on 19 and 29 January 2026. A follow-up was done in January 2026 and on 6 February 2026. A memo will be drafted in March 2026 to the Chief Financial Officer to assist in escalating this account.
The Business Zone 1898 CC	R5 787 568.04	R294 088.13	R157 067.20	R164 541.53	R146 585.27	R187 285.96	R107 493.15	R699 119.45	R4 031 387.35	The attorney was advised to serve the summons at the address provided. The summons could not be served, whereafter the attorney was advised on 5 February 2026 to serve the summons on the Director. A request for the urgent disconnection of services was submitted and the water supply was disconnected on 5 February 2026. Feedback was requested from the attorney on 3 March 2026 regarding the re-service of the summons.

Table continues on next page.

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

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Cape Town City Mission	R5 729 196.81	R245 819.91	R133 963.49	R135 807.65	R128 168.78	R130 817.03	R135 676.45	R2 192 971.22	R2 625 972.28	The client confirmed that a solar system will be installed, whereafter the reduction of the electricity bill will be reviewed to conclude the debt write-off and payment arrangement. A plumber was appointed by the client to determine if a leak exists on the property, and confirmation was received that no leak exists. A meeting was concluded on 11 February 2026 and the client was advised to apply for a water meter test.
St Johns 1 Body Corporate	R5 633 896.93	-R200 456.39	R0.00	R511 577.55	R513 886.06	R867 372.39	R0.00	R1 667 087.66	R2 274 429.66	A payment amounting to R1 000 000.00 was received on 27 January 2026 and R500 000.00 on 25 February 2026. A full and final settlement offer of R2 000 000.00 was approved by the City Manager. An amount of R4 839 071.58 will be written off upon receipt of the final payment of R2 000 000.00.
Constantia Ridge Estates Pty Ltd	R4 678 390.50	R119 309.12	R15 682.31	R99 295.20	R17 645.36	R59 230.29	R56 456.48	R307 926.84	R4 002 844.90	A summons was issued in April 2025 and the client defended the matter. All required information was provided to the attorney with a request to provide the debtor's plea in order to establish whether there are further disputes. The City's particulars of claim were amended to include all claims against Constantia Ridge. The defendant's plea has subsequently been demanded and was due on 9 February 2026. The plea was not submitted in time by the debtor. An application for summary judgment is in progress. The supporting affidavits for the application were submitted on 2 March 2026. There is also a pending land ownership dispute.
Paarl Rock Body Corporate	R3 846 506.83	R379 160.56	R0.00	R0.00	R0.00	R0.00	R3 468 288.93	R0.00	-R942.66	There is an active arrangement of R100 000.00 in place. Last of R250 483.55 was received on 6 March 2026.
Boulders Body Corporate	R3 348 470.88	R238 225.73	R21 628.71	R818 737.28	R23 214.07	R23 570.12	R21 665.90	R1 440 605.76	R760 823.31	There is dunning lock on the account until 17 March 2026. There is a water dispute under investigation. Legal proceedings will commence as soon as the investigation is concluded.
<b>TOTAL</b>	<b>R66 073 628.62</b>	<b>R2 518 535.48</b>	<b>R837 553.43</b>	<b>R2 368 947.02</b>	<b>R1 565 004.41</b>	<b>R1 946 798.94</b>	<b>R4 518 503.39</b>	<b>R9 106 844.28</b>	<b>R43 211 441.67</b>	

**Top 10 Residential debtors service charges breakdown**

Customer	Electricity	Water	Sewerage	Refuse	Rates	Other	Sundries	TOTAL
Church Methodist	R 0.00	R 10 486 828.90	R 148 172.57	R 0.00	R 0.00	R 2 893.26	R 0.00	R 10 637 894.73
Conference Of The Methodist Church Of Southern Africa	R 0.00	R 4 935 969.95	R 4 091 065.88	R 26 004.03	R 1 099 015.01	R 0.00	R 73 846.13	R 10 225 901.00
Church Methodist	R 0.00	R 9 006 879.64	R 175 615.69	R 0.00	R 0.00	R 785.72	R 0.00	R 9 183 281.05
Mitchells Plain Foundation	R 3 559 749.91	R 1 312 879.79	R 784 206.46	R 299 679.28	R 1 046 006.41	R 0.00	R 0.00	R 7 002 521.85
The Business Zone 1898 Cc	R 0.00	R 1 946 809.35	R 1 533 130.12	R 496 095.17	R 1 789 425.73	R 21 452.59	R 655.08	R 5 787 568.04
Cape Town City Mission	R 2 154 754.53	R 1 204 586.88	R 772 993.86	R 216 391.45	R 544 038.72	R 835 754.67	R 676.70	R 5 729 196.81
St Johns 1 Body Corporate	R 4 113 917.15	R 1 031 533.98	R 608 565.15	R 80 337.04	R 0.00	-R 200 456.39	R 0.00	R 5 633 896.93
Constantia Ridge Estates Pty Ltd	R 0.00	R 0.00	R 0.00	R 0.00	R 1 802 602.51	R 2 875 787.99	R 0.00	R 4 678 390.50
Paarl Rock Body Corporate	R 745 947.94	R 200 034.64	R 153 008.18	R 68 839.38	R 0.00	R 2 678 676.69	R 0.00	R 3 846 506.83
Boulders Body Corporate	R 745 333.12	R 1 432 198.88	R 1 138 957.40	R 31 915.77	R 0.00	R 65.71	R 0.00	R 3 348 470.88

**IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN****Table C1: Monthly Budget Statement Summary**

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	12 791 912	13 768 100	13 918 100	9 202 590	9 226 871	(24 281)	-0.3%	13 918 100
Service charges	31 769 117	34 064 443	34 106 458	23 305 991	22 991 283	314 708	1.4%	34 332 452
Investment revenue	1 559 083	758 522	1 309 154	1 058 175	1 033 842	24 333	2.4%	1 309 154
Transfers and subsidies - Operational	6 957 770	7 329 561	7 356 104	4 988 502	5 050 356	(61 855)	-1.2%	7 347 564
Other own revenue	13 818 333	14 811 680	14 722 069	9 757 095	9 050 200	706 895	7.8%	15 230 368
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>66 896 214</b>	<b>70 732 307</b>	<b>71 411 884</b>	<b>48 312 352</b>	<b>47 352 552</b>	<b>959 800</b>	<b>2.0%</b>	<b>72 137 639</b>
Employee costs	18 529 593	20 889 090	20 812 680	13 237 576	13 408 058	(170 482)	-1.3%	20 336 664
Remuneration of Councillors	185 833	197 729	198 376	125 189	132 064	(6 875)	-5.2%	198 376
Depreciation and amortisation	3 788 203	3 974 164	3 996 121	2 597 853	2 639 720	(41 867)	-1.6%	3 980 330
Interest	847 499	1 428 206	1 069 928	639 306	666 082	(26 776)	-4.0%	1 072 039
Inventory consumed and bulk purchases	23 410 110	25 654 842	25 581 541	15 147 364	15 231 620	(84 256)	-0.6%	25 412 393
Transfers and subsidies	373 494	388 523	421 948	223 029	229 476	(6 447)	-2.8%	357 708
Other expenditure	16 933 571	18 744 452	18 909 371	10 713 161	11 196 007	(482 847)	-4.3%	18 557 933
<b>Total Expenditure</b>	<b>64 068 302</b>	<b>71 277 006</b>	<b>70 989 966</b>	<b>42 683 479</b>	<b>43 503 028</b>	<b>(819 549)</b>	<b>-1.9%</b>	<b>69 915 443</b>
<b>Surplus/(Deficit)</b>	<b>2 827 912</b>	<b>(544 699)</b>	<b>421 919</b>	<b>5 628 873</b>	<b>3 849 524</b>	<b>1 779 349</b>	<b>46.2%</b>	<b>2 222 196</b>
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	2 137 983	2 414 144	(276 161)	-11.4%	4 344 042
Transfers and subsidies - capital (in-kind)	898	–	–	217	–	217	100.0%	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 441 332</b>	<b>3 310 490</b>	<b>4 766 647</b>	<b>7 767 073</b>	<b>6 263 668</b>	<b>1 503 405</b>	<b>24.0%</b>	<b>6 566 238</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>5 441 332</b>	<b>3 310 490</b>	<b>4 766 647</b>	<b>7 767 073</b>	<b>6 263 668</b>	<b>1 503 405</b>	<b>24.0%</b>	<b>6 566 238</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>9 351 390</b>	<b>12 862 639</b>	<b>13 475 562</b>	<b>6 276 235</b>	<b>7 022 506</b>	<b>(746 271)</b>	<b>-10.6%</b>	<b>13 080 281</b>
Capital transfers recognised	2 541 359	3 855 190	4 344 729	2 104 350	2 434 587	(330 236)	-13.6%	4 137 923
Borrowing	5 854 382	5 000 000	5 000 000	2 017 793	2 227 862	(210 069)	-9.4%	4 893 975
Internally generated funds	955 649	4 007 449	4 130 833	2 154 092	2 360 057	(205 965)	-8.7%	4 048 383
<b>Total sources of capital funds</b>	<b>9 351 390</b>	<b>12 862 639</b>	<b>13 475 562</b>	<b>6 276 235</b>	<b>7 022 506</b>	<b>(746 271)</b>	<b>-10.6%</b>	<b>13 080 281</b>
<b>Financial position</b>								
Total current assets	23 663 772	25 618 987	23 796 128	23 259 604				23 796 128
Total non current assets	75 849 787	85 146 169	85 576 132	82 677 119				85 576 132
Total current liabilities	13 557 517	16 508 768	14 720 556	9 925 145				14 720 556
Total non current liabilities	13 139 535	20 716 339	17 162 691	15 520 096				17 162 691
<b>Community wealth/Equity</b>	<b>72 816 507</b>	<b>73 540 049</b>	<b>77 489 013</b>	<b>80 491 482</b>				<b>77 489 013</b>
<b>Cash flows</b>								
Net cash from (used) operating	10 268 540	6 775 094	8 551 907	6 945 634	5 130 952	(1 814 682)	-35.4%	8 538 646
Net cash from (used) investing	(7 737 017)	(12 945 536)	(13 638 240)	(6 288 268)	(6 605 866)	(317 599)	4.8%	(13 638 240)
Net cash from (used) financing	757 432	3 882 699	3 921 463	2 209 543	2 909 543	700 000	24.1%	3 921 463
<b>Cash/cash equivalents at the month/year end</b>	<b>10 576 530</b>	<b>6 340 418</b>	<b>9 411 660</b>	<b>13 443 439</b>	<b>12 011 159</b>	<b>(1 432 281)</b>	<b>-11.9%</b>	<b>9 398 399</b>

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

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

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

Description	2024/25	Budget Year 2025/26						
	Provisional	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue - Functional</b>								
<b>Governance and administration</b>	<b>21 108 953</b>	<b>20 909 478</b>	<b>21 743 303</b>	<b>14 662 490</b>	<b>14 588 120</b>	<b>74 370</b>	<b>0.5%</b>	<b>21 751 946</b>
Executive and council	1 551	393	393	311	262	49	18.6%	580
Finance and administration	21 107 407	20 909 081	21 742 907	14 662 180	14 587 856	74 324	0.5%	21 751 362
Internal audit	(5)	4	4	0	2	(2)	-91.2%	4
<b>Community and public safety</b>	<b>4 733 583</b>	<b>4 736 777</b>	<b>4 841 335</b>	<b>3 395 650</b>	<b>2 952 324</b>	<b>443 326</b>	<b>15.0%</b>	<b>5 270 585</b>
Community and social services	116 238	142 377	143 286	94 916	96 540	(1 624)	-1.7%	154 970
Sport and recreation	84 346	66 264	67 391	49 371	50 739	(1 368)	-2.7%	68 410
Public safety	2 492 605	2 344 266	2 366 153	1 850 130	1 408 316	441 814	31.4%	2 775 195
Housing	1 636 011	1 732 928	1 812 397	1 142 757	1 112 668	30 089	2.7%	1 812 335
Health	404 383	450 941	452 107	258 475	284 060	(25 585)	-9.0%	459 675
<b>Economic and environmental services</b>	<b>3 068 851</b>	<b>4 279 566</b>	<b>4 239 747</b>	<b>2 238 821</b>	<b>2 398 232</b>	<b>(159 411)</b>	<b>-6.6%</b>	<b>4 298 865</b>
Planning and development	682 164	740 131	745 309	532 105	494 090	38 015	7.7%	818 764
Road transport	2 326 957	3 479 674	3 434 876	1 674 614	1 875 974	(201 361)	-10.7%	3 431 948
Environmental protection	59 731	59 761	59 561	32 103	28 168	3 935	14.0%	48 154
<b>Trading services</b>	<b>40 598 165</b>	<b>44 660 289</b>	<b>44 930 946</b>	<b>30 152 426</b>	<b>29 827 201</b>	<b>325 226</b>	<b>1.1%</b>	<b>45 158 522</b>
Energy sources	23 119 362	24 327 273	24 476 412	16 840 453	16 637 582	202 872	1.2%	24 705 682
Water management	11 459 260	12 582 605	12 973 197	8 159 779	8 117 932	41 847	0.5%	12 973 197
Waste water management	3 896 855	4 438 859	4 448 351	3 095 884	3 006 526	89 359	3.0%	4 448 363
Waste management	2 122 688	3 311 553	3 032 987	2 056 309	2 065 161	(8 852)	-0.4%	3 031 281
<b>Other</b>	<b>83</b>	<b>1 387</b>	<b>1 281</b>	<b>1 165</b>	<b>819</b>	<b>346</b>	<b>42.2%</b>	<b>1 764</b>
<b>Total Revenue - Functional</b>	<b>69 509 634</b>	<b>74 587 497</b>	<b>75 756 613</b>	<b>50 450 552</b>	<b>49 766 696</b>	<b>683 857</b>	<b>1.4%</b>	<b>76 481 681</b>
<b>Expenditure - Functional</b>								
<b>Governance and administration</b>	<b>10 459 664</b>	<b>3 255 812</b>	<b>3 450 295</b>	<b>2 871 836</b>	<b>1 769 710</b>	<b>1 102 126</b>	<b>62.3%</b>	<b>2 863 124</b>
Executive and council	574 706	133 192	227 713	67 031	150 250	(83 220)	-55.4%	131 031
Finance and administration	9 820 356	3 119 756	3 218 701	2 804 826	1 616 910	1 187 916	73.5%	2 725 342
Internal audit	64 602	2 864	3 882	(20)	2 551	(2 571)	-100.8%	6 752
<b>Community and public safety</b>	<b>11 131 952</b>	<b>15 569 877</b>	<b>15 428 052</b>	<b>9 346 250</b>	<b>9 900 949</b>	<b>(554 699)</b>	<b>-5.6%</b>	<b>14 623 477</b>
Community and social services	1 180 490	1 853 305	1 863 044	1 161 290	1 199 808	(38 518)	-3.2%	1 817 967
Sport and recreation	1 739 448	2 460 335	2 491 563	1 628 009	1 629 438	(1 429)	-0.1%	2 447 815
Public safety	4 715 741	6 736 213	6 532 256	3 723 782	4 113 121	(389 339)	-9.5%	5 850 783
Housing	1 910 760	2 609 915	2 678 076	1 640 814	1 739 570	(98 756)	-5.7%	2 709 291
Health	1 585 513	1 910 108	1 863 113	1 192 355	1 219 012	(26 657)	-2.2%	1 797 620
<b>Economic and environmental services</b>	<b>6 847 287</b>	<b>8 166 494</b>	<b>8 416 304</b>	<b>5 134 964</b>	<b>5 189 810</b>	<b>(54 846)</b>	<b>-1.1%</b>	<b>8 635 222</b>
Planning and development	1 772 352	2 246 064	2 216 982	1 335 744	1 366 034	(30 291)	-2.2%	2 092 704
Road transport	4 718 761	5 379 680	5 594 545	3 456 891	3 454 516	2 375	0.1%	5 997 777
Environmental protection	356 174	540 749	604 777	342 329	369 260	(26 931)	-7.3%	544 741
<b>Trading services</b>	<b>35 498 979</b>	<b>44 043 437</b>	<b>43 444 856</b>	<b>25 192 797</b>	<b>26 494 916</b>	<b>(1 302 119)</b>	<b>-4.9%</b>	<b>43 558 568</b>
Energy sources	21 471 119	23 965 586	23 693 499	14 157 761	14 414 876	(257 116)	-1.8%	23 621 337
Water management	9 186 556	10 863 512	10 835 526	6 433 158	6 564 323	(131 166)	-2.0%	10 897 895
Waste water management	3 924 979	6 054 187	5 898 390	3 176 139	3 668 829	(492 690)	-13.4%	6 015 473
Waste management	916 325	3 160 152	3 017 442	1 425 740	1 846 888	(421 148)	-22.8%	3 023 863
<b>Other</b>	<b>130 420</b>	<b>241 386</b>	<b>250 458</b>	<b>137 632</b>	<b>147 642</b>	<b>(10 010)</b>	<b>-6.8%</b>	<b>235 052</b>
<b>Total Expenditure - Functional</b>	<b>64 068 302</b>	<b>71 277 006</b>	<b>70 989 966</b>	<b>42 683 479</b>	<b>43 503 028</b>	<b>(819 549)</b>	<b>-1.9%</b>	<b>69 915 443</b>
<b>Surplus/ (Deficit) for the year</b>	<b>5 441 332</b>	<b>3 310 490</b>	<b>4 766 647</b>	<b>7 767 073</b>	<b>6 263 668</b>	<b>1 503 405</b>	<b>24.0%</b>	<b>6 566 238</b>

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

**Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)**

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

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue by Vote</b>								
Vote 1 - Community Services & Health	954 625	988 503	991 345	599 571	642 491	(42 921)	-6.7%	1 007 943
Vote 2 - Corporate Services	110 467	99 480	100 255	68 362	58 693	9 669	16.5%	100 255
Vote 3 - Economic Growth	543 626	367 264	376 088	219 831	222 301	(2 470)	-1.1%	376 112
Vote 4 - Energy	22 909 443	24 085 011	24 234 150	16 658 666	16 455 870	202 796	1.2%	24 463 422
Vote 5 - Finance	20 070 032	20 156 511	20 960 268	14 198 705	14 170 601	28 104	0.2%	20 960 268
Vote 6 - Future Planning & Resilience	83 533	65 915	74 880	42 593	41 292	1 301	3.2%	74 898
Vote 7 - Human Settlements	1 654 231	1 771 568	1 844 475	1 159 159	1 115 568	43 591	3.9%	1 844 475
Vote 8 - Office of the City Manager	1 246	957	4 367	2 354	2 695	(340)	-12.6%	4 555
Vote 9 - Safety & Security	2 540 700	2 396 509	2 419 641	1 890 629	1 449 410	441 219	30.4%	2 835 950
Vote 10 - Spatial Planning & Environment	718 635	749 446	742 002	536 439	491 684	44 755	9.1%	740 152
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 517 866	1 732 398	1 914 468	(182 070)	-9.5%	3 582 373
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 051 349	2 070 568	2 070 610	(42)	0.0%	3 051 349
Vote 13 - Water & Sanitation	15 367 562	17 071 610	17 439 928	11 271 278	11 131 012	140 265	1.3%	17 439 928
<b>Total Revenue by Vote</b>	<b>69 509 634</b>	<b>74 587 497</b>	<b>75 756 613</b>	<b>50 450 552</b>	<b>49 766 696</b>	<b>683 857</b>	<b>1.4%</b>	<b>76 481 681</b>
<b>Expenditure by Vote</b>								
Vote 1 - Community Services & Health	4 472 308	4 917 247	4 885 956	3 000 865	3 053 917	(53 052)	-1.7%	4 645 795
Vote 2 - Corporate Services	3 864 363	4 123 703	4 139 694	2 564 643	2 555 335	9 308	0.4%	4 139 694
Vote 3 - Economic Growth	672 720	760 365	791 514	495 716	509 898	(14 182)	-2.8%	791 514
Vote 4 - Energy	19 635 188	21 757 162	21 498 611	12 774 596	12 983 283	(208 686)	-1.6%	21 394 359
Vote 5 - Finance	3 871 516	4 496 215	4 341 917	2 700 824	2 775 646	(74 822)	-2.7%	4 341 917
Vote 6 - Future Planning & Resilience	570 006	595 825	624 870	369 619	377 869	(8 250)	-2.2%	624 870
Vote 7 - Human Settlements	1 670 179	1 705 085	1 780 374	1 130 163	1 117 915	12 248	1.1%	1 780 374
Vote 8 - Office of the City Manager	524 964	524 560	552 288	348 098	354 422	(6 324)	-1.8%	552 288
Vote 9 - Safety & Security	5 836 592	6 692 842	6 729 308	4 145 071	4 179 411	(34 340)	-0.8%	6 230 097
Vote 10 - Spatial Planning & Environment	1 636 041	1 953 826	1 994 205	1 174 667	1 213 325	(38 657)	-3.2%	1 763 305
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 855 846	2 735 484	2 947 406	(211 922)	-7.2%	4 855 846
Vote 12 - Urban Waste Management	3 750 562	4 100 966	3 981 197	2 454 932	2 475 831	(20 899)	-0.8%	3 981 197
Vote 13 - Water & Sanitation	13 190 995	14 942 522	14 814 186	8 790 705	8 958 771	(168 066)	-1.9%	14 814 186
<b>Total Expenditure by Vote</b>	<b>64 068 302</b>	<b>71 277 006</b>	<b>70 989 966</b>	<b>42 685 383</b>	<b>43 503 028</b>	<b>(817 645)</b>	<b>-1.9%</b>	<b>69 915 443</b>
<b>Surplus/ (Deficit) for the year</b>	<b>5 441 332</b>	<b>3 310 490</b>	<b>4 766 647</b>	<b>7 765 169</b>	<b>6 263 668</b>	<b>1 501 502</b>	<b>24.0%</b>	<b>6 566 238</b>

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

Annexure B reflects actual operating expenditure per vote including internal costs incurred across votes. (Refer to charge-in and -out columns.)

**Table C4: Monthly Budget Statement – Financial Performance (revenue by source and expenditure by type)**

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	22 503 545	23 663 555	23 663 555	16 246 691	16 038 054	208 637	1.3%	23 892 406
Service charges - Water	5 167 722	5 776 241	5 868 665	3 944 809	3 894 995	49 814	1.3%	5 868 665
Service charges - Waste Water Management	2 623 012	2 966 006	2 963 426	2 049 348	1 988 354	60 995	3.1%	2 963 426
Service charges - Waste management	1 474 838	1 658 640	1 610 811	1 065 142	1 069 881	(4 738)	-0.4%	1 607 955
Sale of Goods and Rendering of Services	752 490	816 579	732 137	525 695	497 688	28 007	5.6%	799 185
Agency services	288 826	302 874	302 874	201 522	201 916	(394)	-0.2%	298 431
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	362 159	339 731	329 033	231 349	219 487	11 862	5.4%	340 702
Interest from Current and Non Current Assets	1 559 083	758 522	1 309 154	1 058 175	1 033 842	24 333	2.4%	1 309 154
Dividends	3 270	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	535 280	494 307	495 960	358 380	348 119	10 262	2.9%	499 378
Licence and permits	1 452	205	205	641	137	504	368.7%	1 093
Special rating levies	–	494 107	486 882	333 620	321 306	12 314	3.8%	500 430
Operational Revenue	539 210	423 376	391 276	317 542	259 153	58 389	22.5%	389 320
<b>Non-Exchange Revenue</b>								
Property rates	12 791 912	13 768 100	13 918 100	9 202 590	9 226 871	(24 281)	-0.3%	13 918 100
Surcharges and Taxes	431 181	–	–	–	–	–	–	–
Fines, penalties and forfeits	2 010 667	1 878 556	1 905 299	1 548 434	1 087 544	460 890	42.4%	2 318 558
Licence and permits	46 471	50 301	47 909	29 718	31 856	(2 138)	-6.7%	46 095
Transfers and subsidies - Operational	6 957 770	7 329 561	7 356 104	4 988 502	5 050 356	(61 855)	-1.2%	7 347 564
Interest	145 735	98 675	98 675	87 219	65 783	21 436	32.6%	99 480
Fuel Levy	2 749 549	2 851 776	2 851 776	1 901 184	1 901 184	–	–	2 851 776
Operational Revenue	–	906 078	769 510	507 898	511 536	(3 638)	-0.7%	769 510
Gains on disposal of Assets	267 624	70 772	84 226	41 130	8 474	32 656	385.4%	90 102
Other Gains	5 684 418	6 084 343	6 226 308	3 672 762	3 596 016	76 746	2.1%	6 226 308
Discontinued Operations	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>66 896 214</b>	<b>70 732 307</b>	<b>71 411 884</b>	<b>48 312 352</b>	<b>47 352 552</b>	<b>959 800</b>	<b>2.0%</b>	<b>72 137 639</b>
<b>Expenditure By Type</b>								
Employee related costs	18 529 593	20 889 090	20 812 680	13 237 576	13 408 058	(170 482)	-1.3%	20 336 664
Remuneration of councillors	185 833	197 729	198 376	125 189	132 064	(6 875)	-5.2%	198 376
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	10 587 424	10 639 130	(51 707)	-0.5%	17 755 086
Inventory consumed	7 077 050	7 899 755	7 826 455	4 559 941	4 592 490	(32 549)	-0.7%	7 657 307
Debt impairment	(935 100)	3 217 478	3 178 514	1 868 154	2 160 370	(292 217)	-13.5%	3 178 366
Depreciation and amortisation	3 788 203	3 974 164	3 996 121	2 597 853	2 639 720	(41 867)	-1.6%	3 980 330
Interest	847 499	1 428 206	1 069 928	639 306	666 082	(26 776)	-4.0%	1 072 039
Contracted services	9 963 588	11 100 541	11 196 299	5 937 050	6 289 531	(352 482)	-5.6%	10 985 188
Transfers and subsidies	373 494	388 523	421 948	223 029	229 476	(6 447)	-2.8%	357 708
Irrecoverable debts written off	3 996 428	123 202	198 594	388 012	90 936	297 076	326.7%	198 900
Operational costs	3 504 247	3 768 638	3 851 451	2 226 031	2 375 209	(149 179)	-6.3%	3 695 996
Losses on Disposal of Assets	40 757	2 500	2 582	15 274	1 752	13 523	772.0%	17 176
Other Losses	363 650	532 092	481 931	278 640	278 209	431	0.2%	482 306
<b>Total Expenditure</b>	<b>64 068 302</b>	<b>71 277 006</b>	<b>70 989 966</b>	<b>42 683 479</b>	<b>43 503 028</b>	<b>(819 549)</b>	<b>-1.9%</b>	<b>69 915 443</b>
<b>Surplus/(Deficit)</b>								
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	2 137 983	2 414 144	(276 161)	-11.4%	4 344 042
Transfers and subsidies - capital (in-kind)	898	–	–	217	–	217	100.0%	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 441 332</b>	<b>3 310 490</b>	<b>4 766 647</b>	<b>7 767 073</b>	<b>6 263 668</b>			<b>6 566 238</b>
Income Tax	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after income tax</b>	<b>5 441 332</b>	<b>3 310 490</b>	<b>4 766 647</b>	<b>7 767 073</b>	<b>6 263 668</b>			<b>6 566 238</b>
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>	<b>5 441 332</b>	<b>3 310 490</b>	<b>4 766 647</b>	<b>7 767 073</b>	<b>6 263 668</b>			<b>6 566 238</b>
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>5 441 332</b>	<b>3 310 490</b>	<b>4 766 647</b>	<b>7 767 073</b>	<b>6 263 668</b>			<b>6 566 238</b>

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

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

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

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 1 - Community Services & Health	310 514	317 218	336 481	175 642	199 057	(23 415)	-11.8%	333 180
Vote 2 - Corporate Services	420 495	498 476	741 143	267 151	306 907	(39 755)	-13.0%	735 991
Vote 3 - Economic Growth	94 372	111 099	138 195	30 168	57 624	(27 456)	-47.6%	136 887
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	795 855	871 136	(75 281)	-8.6%	1 360 754
Vote 5 - Finance	75 738	123 163	125 343	58 567	38 582	19 986	51.8%	125 250
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	8 956	6 455	2 501	38.7%	21 687
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	819 740	825 252	(5 512)	-0.7%	1 439 913
Vote 8 - Office of the City Manager	6 015	8 675	18 484	3 405	3 290	115	3.5%	18 384
Vote 9 - Safety & Security	466 205	344 830	426 282	218 250	238 044	(19 794)	-8.3%	426 282
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	211 790	232 241	(20 451)	-8.8%	454 127
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 261 133	1 561 123	(299 989)	-19.2%	2 830 007
Vote 12 - Urban Waste Management	384 643	438 953	450 047	289 333	325 018	(35 685)	-11.0%	434 782
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	2 136 244	2 357 778	(221 534)	-9.4%	4 763 037
<b>Total Capital Expenditure</b>	<b>9 351 390</b>	<b>12 862 639</b>	<b>13 475 562</b>	<b>6 276 235</b>	<b>7 022 506</b>	<b>(746 271)</b>	<b>-10.6%</b>	<b>13 080 281</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>1 155 345</b>	<b>1 338 710</b>	<b>1 817 568</b>	<b>811 803</b>	<b>906 929</b>	<b>(95 126)</b>	<b>-10.5%</b>	<b>1 669 166</b>
Executive and council	1 718	27 948	30 157	1 598	8 690	(7 092)	-81.6%	30 057
Finance and administration	1 153 545	1 310 672	1 787 404	810 198	898 232	(88 034)	-9.8%	1 639 102
Internal audit	82	90	7	7	7	-	-	7
<b>Community and public safety</b>	<b>1 638 433</b>	<b>1 864 454</b>	<b>2 190 544</b>	<b>1 191 950</b>	<b>1 223 817</b>	<b>(31 867)</b>	<b>-2.6%</b>	<b>2 189 564</b>
Community and social services	90 140	138 247	149 565	84 843	91 023	(6 180)	-6.8%	149 554
Sport and recreation	220 737	235 626	265 062	107 289	103 996	3 292	3.2%	264 654
Public safety	357 903	231 780	325 478	168 942	186 146	(17 204)	-9.2%	325 478
Housing	932 296	1 202 911	1 415 142	813 051	815 871	(2 820)	-0.3%	1 414 590
Health	37 356	55 890	35 298	17 825	26 781	(8 956)	-33.4%	35 288
<b>Economic and environmental services</b>	<b>1 893 042</b>	<b>3 604 890</b>	<b>3 453 756</b>	<b>1 436 108</b>	<b>1 795 258</b>	<b>(359 150)</b>	<b>-20.0%</b>	<b>3 314 632</b>
Planning and development	161 485	280 769	235 081	80 200	106 869	(26 669)	-25.0%	235 037
Road transport	1 549 436	3 013 970	2 894 667	1 200 715	1 521 189	(320 474)	-21.1%	2 755 586
Environmental protection	182 121	310 151	324 009	155 193	167 201	(12 007)	-7.2%	324 009
<b>Trading services</b>	<b>4 663 470</b>	<b>6 052 141</b>	<b>6 010 835</b>	<b>2 833 709</b>	<b>3 094 137</b>	<b>(260 428)</b>	<b>-8.4%</b>	<b>5 904 060</b>
Energy sources	1 075 730	1 228 075	1 334 700	773 221	845 414	(72 193)	-8.5%	1 334 700
Water management	938 295	1 478 230	1 463 528	523 250	682 903	(159 653)	-23.4%	1 332 757
Waste water management	2 488 246	3 258 361	3 120 966	1 488 769	1 513 232	(24 462)	-1.6%	3 154 223
Waste management	161 199	87 476	91 641	48 469	52 588	(4 119)	-7.8%	82 380
<b>Other</b>	<b>1 100</b>	<b>2 445</b>	<b>2 858</b>	<b>2 665</b>	<b>2 364</b>	<b>301</b>	<b>12.7%</b>	<b>2 858</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>9 351 390</b>	<b>12 862 639</b>	<b>13 475 562</b>	<b>6 276 235</b>	<b>7 022 506</b>	<b>(746 271)</b>	<b>-10.6%</b>	<b>13 080 281</b>
<b>Funded by:</b>								
National Government	2 466 508	3 735 882	4 226 332	2 059 016	2 368 184	(309 167)	-13.1%	4 019 526
Provincial Government	14 200	6 657	10 690	5 349	6 236	(887)	-14.2%	10 690
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	60 650	112 651	107 707	39 985	60 167	(20 182)	-33.5%	107 707
<b>Transfers recognised - capital</b>	<b>2 541 359</b>	<b>3 855 190</b>	<b>4 344 729</b>	<b>2 104 350</b>	<b>2 434 587</b>	<b>(330 236)</b>	<b>-13.6%</b>	<b>4 137 923</b>
<b>Borrowing</b>	<b>5 854 382</b>	<b>5 000 000</b>	<b>5 000 000</b>	<b>2 017 793</b>	<b>2 227 862</b>	<b>(210 069)</b>	<b>-9.4%</b>	<b>4 893 975</b>
<b>Internally generated funds</b>	<b>955 649</b>	<b>4 007 449</b>	<b>4 130 833</b>	<b>2 154 092</b>	<b>2 360 057</b>	<b>(205 965)</b>	<b>-8.7%</b>	<b>4 048 383</b>
<b>Total Capital Funding</b>	<b>9 351 390</b>	<b>12 862 639</b>	<b>13 475 562</b>	<b>6 276 235</b>	<b>7 022 506</b>	<b>(746 271)</b>	<b>-10.6%</b>	<b>13 080 281</b>

**Table C6: Monthly Budget Statement - Financial Position**

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

Description	2024/25	Budget Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	14 247 212	13 306 706	12 835 375	13 916 982	12 835 375
Trade and other receivables from exchange transactions	5 181 046	4 274 283	3 507 487	5 268 667	3 507 487
Receivables from non-exchange transactions	3 135 644	6 313 491	6 321 403	3 413 060	6 321 403
Current portion of non-current receivables	64	60	64	64	64
Inventory	510 200	527 450	542 490	647 254	542 490
VAT	589 606	1 196 998	589 309	13 577	589 309
Other current assets	-	-	-	-	-
<b>Total current assets</b>	<b>23 663 772</b>	<b>25 618 987</b>	<b>23 796 128</b>	<b>23 259 604</b>	<b>23 796 128</b>
<b>Non current assets</b>					
Investments	4 248 048	2 517 807	4 495 016	7 394 646	4 495 016
Investment property	572 702	571 011	571 191	572 702	571 191
Property, plant and equipment	70 077 308	81 391 618	79 719 375	73 758 104	79 719 375
Biological assets	-	-	-	-	-
Living and non-living resources	1 112	1 440	962	1 112	962
Heritage assets	10 324	11 184	10 555	10 324	10 555
Intangible assets	940 198	653 094	779 003	940 198	779 003
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	95	14	31	32	31
Other non-current assets	-	-	-	-	-
<b>Total non current assets</b>	<b>75 849 787</b>	<b>85 146 169</b>	<b>85 576 132</b>	<b>82 677 119</b>	<b>85 576 132</b>
<b>TOTAL ASSETS</b>	<b>99 513 559</b>	<b>110 765 156</b>	<b>109 372 260</b>	<b>105 936 723</b>	<b>109 372 260</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	761 578	1 346 115	1 115 639	761 578	1 115 639
Consumer deposits	560 056	499 971	585 765	670 475	585 765
Trade and other payables from exchange transactions	8 669 836	11 386 511	10 264 368	3 919 713	10 264 368
Trade and other payables from non-exchange transactions	1 141 121	833 187	307 105	2 093 514	307 105
Provision	1 918 135	1 981 571	2 039 045	1 898 581	2 039 045
VAT	506 791	461 413	408 634	581 285	408 634
Other current liabilities	-	-	-	-	-
<b>Total current liabilities</b>	<b>13 557 517</b>	<b>16 508 768</b>	<b>14 720 556</b>	<b>9 925 145</b>	<b>14 720 556</b>
<b>Non current liabilities</b>					
Financial liabilities	6 529 854	13 459 944	9 961 515	8 910 415	9 961 515
Provision	6 609 681	7 256 395	7 201 176	6 609 681	7 201 176
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
<b>Total non current liabilities</b>	<b>13 139 535</b>	<b>20 716 339</b>	<b>17 162 691</b>	<b>15 520 096</b>	<b>17 162 691</b>
<b>TOTAL LIABILITIES</b>	<b>26 697 052</b>	<b>37 225 107</b>	<b>31 883 247</b>	<b>25 445 241</b>	<b>31 883 247</b>
<b>NET ASSETS</b>	<b>72 816 507</b>	<b>73 540 049</b>	<b>77 489 013</b>	<b>80 491 482</b>	<b>77 489 013</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated surplus/(deficit)	67 566 495	68 264 566	70 834 971	75 554 483	70 834 971
Reserves and funds	5 250 013	5 275 483	6 654 042	4 937 000	6 654 042
Other	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>72 816 507</b>	<b>73 540 049</b>	<b>77 489 013</b>	<b>80 491 482</b>	<b>77 489 013</b>

**Table C7: Monthly Budget Statement - Cash Flow**

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	13 676 718	13 662 239	13 798 856	9 442 436	9 623 198	(180 762)	-1.9%	13 798 856
Service charges	31 081 542	33 879 903	33 755 081	22 966 878	22 387 026	579 852	2.6%	33 755 081
Other revenue	5 689 825	5 167 880	5 077 136	5 441 836	4 686 626	755 210	16.1%	5 077 136
Transfers and Subsidies - Operational	6 885 080	7 329 561	7 356 104	5 593 736	5 745 789	(152 053)	-2.6%	7 337 594
Transfers and Subsidies - Capital	3 073 968	3 855 190	4 344 729	2 501 280	1 881 291	619 990	33.0%	4 344 729
Interest	1 657 394	758 522	1 309 154	1 058 309	916 220	142 089	15.5%	1 309 154
Dividends	3 270	-	-	-	-	-	-	-
<b>Payments</b>								
Suppliers and employees	(50 964 018)	(56 122 085)	(55 647 555)	(39 590 729)	(39 544 614)	46 115	-0.1%	(55 666 489)
Interest	(825 799)	(1 367 594)	(1 006 061)	(466 405)	(466 347)	58	0.0%	(1 006 061)
Transfers and Subsidies	(9 440)	(388 523)	(435 536)	(1 706)	(98 237)	(96 531)	98.3%	(411 354)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>10 268 540</b>	<b>6 775 094</b>	<b>8 551 907</b>	<b>6 945 634</b>	<b>5 130 952</b>	<b>(1 814 682)</b>	<b>-35.4%</b>	<b>8 538 646</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	347 083	70 772	84 226	-	-	-	-	84 226
Decrease (increase) in non-current receivables	341	60	64	-	-	-	-	64
Decrease (increase) in non-current investments	1 579 285	(153 729)	(246 967)	-	-	-	-	(246 967)
<b>Payments</b>								
Capital assets	(9 663 726)	(12 862 639)	(13 475 562)	(6 288 268)	(6 605 866)	(317 599)	4.8%	(13 475 562)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(7 737 017)</b>	<b>(12 945 536)</b>	<b>(13 638 240)</b>	<b>(6 288 268)</b>	<b>(6 605 866)</b>	<b>(317 599)</b>	<b>4.8%</b>	<b>(13 638 240)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	3 500 000	(700 000)	-20.0%	5 000 000
Increase (decrease) in consumer deposits	-	22 041	25 709	-	-	-	-	25 709
<b>Payments</b>								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 104 247)	(590 457)	(590 457)	-	-	(1 104 247)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>757 432</b>	<b>3 882 699</b>	<b>3 921 463</b>	<b>2 209 543</b>	<b>2 909 543</b>	<b>700 000</b>	<b>24.1%</b>	<b>3 921 463</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>3 288 955</b>	<b>(2 287 744)</b>	<b>(1 164 870)</b>	<b>2 866 909</b>	<b>1 434 629</b>			<b>(1 178 131)</b>
Cash/cash equivalents at beginning:	7 287 575	8 628 162	10 576 530	10 576 530	10 576 530			10 576 530
Cash/cash equivalents at month/year end:	10 576 530	6 340 418	9 411 660	13 443 439	12 011 159			9 398 399

## SUPPORTING DOCUMENTATION: CITY OF CAPE TOWN

**Table SC1: Material variance explanations for revenue by source**

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>				
<b>Exchange Revenue</b>				
Service charges - Electricity	208 637	1.3%	The variance is due to changes in the Time-of-Use (TOU) periods in line with Eskom periods, which resulted in misalignment of the period budget provision and actual billings to date.	Once a trend/pattern is identified in terms of period billings, the cash flow will be amended.
Service charges - Water	49 814	1.3%	The variance is a combination of over-/under-recovery mainly on the following categories: 1. Fixed basic charge Water Services (under), due to backdated billing. 2. Fixed basic charge Water - Domestic Full (over) and Domestic Cluster (under), due to incorrect assignment of revenue between these two revenue items. 3. Water Sales - Bulk Tariff Consumption (under), where consumption by external bulk customers was lower than initially budgeted. 4. Water Sales - Domestic Full and Cluster, Water Sales - Industrial/Commercial, and Water Sales - Schools (over), due to water sales being higher than anticipated. 5. Water Research Levy (over), which was higher than anticipated.	Fixed basic charge Water Services, Domestic Full and Domestic Cluster: Investigations are underway and correcting journals will be processed where necessary.
Service charges - Waste Water Management	60 995	3.1%	The variance is mainly on: 1. Industrial effluent, due to higher than anticipated revenue generated. 2. Sewerage Sales Volumetric - Domestic Full and Cluster, and Sewerage Sales Volume - Schools/Education, due to sales being higher than anticipated.	No immediate corrective action required.
Service charges - Waste management	(4 738)	-0.4%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>				
Sale of Goods and Rendering of Services	28 007	5.6%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Admission/Entrance Fees (over), due to an increase in visitors at nature reserves. 2. Building Levies/Scrutiny Fees and Rezoning Fees (over), which is dependent on the construction industry where constant fluctuations are evident, making revenue difficult to predict. 3. Parking Fees (over), due to the implementation of the new parking tender covering additional areas. 4. Treatment Effluent - Sales (under), due to adjustments made on the billing of treated effluent, which resulted in previously recorded actuals being reversed.	No immediate corrective action required.
Agency services	(394)	-0.2%	Immaterial variance.	-
Interest	-	-		-
Interest earned from Receivables	11 862	5.4%	Immaterial variance.	-
Interest from Current and Non Current Assets	24 333	2.4%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Interest Received: Short Term and Call fixed deposits (over), due to higher cash and investment balances, and more favourable interest rates offered in the market than anticipated. 2. Interest Received - Allocation to Donors (under), due to lower grant balances following the non receipt of certain anticipated grants.	No immediate corrective action required.
Rental from Fixed Assets	10 262	2.9%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>				
Licence and permits	504	368.7%	The variance is due to higher-than-expected income linked to applications for extended liquor licence trading hours, and spaza shop health compliance certificates.	No immediate corrective action required.
Special rating levies	12 314	3.8%	Immaterial variance.	-
Operational Revenue	58 389	22.5%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Development Contribution/Levy & BICL (over), due to higher than planned revenue on property development, which is difficult to accurately predict for cash flow purposes. 2. Collection Charges Recovered (under), due to a decrease in the number of customers being handed over to the attorneys for collection of outstanding debt resulting in less revenue recovered than anticipated. 3. Skills Development Levy (over), due to the earlier than anticipated receipt of the skills levy. 4. Administrative Handling Fees Recovered (over), where more administration fees were recovered than initially anticipated.	No immediate corrective action required.
<b>Non-Exchange Revenue</b>				
Property rates	(24 281)	-0.3%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Property Rates (under), due to property valuation changes (i.e. objections, appeals, reviews and supplementary valuations) made during the reporting period. 2. Income Forgone: Council Determined Rebate (over), due to more residential properties receiving rebates than initially anticipated. 3. Income Forgone: Rates: Old Age Pension and Indigent Rebate (under), due to fewer than planned applications approved to date.	No immediate corrective action required.
Surcharges and Taxes	-	-		-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Revenue</b></p> <p>Fines, penalties and forfeits</p> <p>Licence and permits</p> <p>Transfers and subsidies - Operational</p>	<p>460 890</p> <p>(2 138)</p> <p>(61 855)</p>	<p>42.4%</p> <p>-6.7%</p> <p>-1.2%</p>	<p>The variance is a combination of over-/under-recovery mainly on the following items:</p> <p>1. Fines, penalties and forfeits (over), a combination of over-/under-recovery on the following items:</p> <p>a) Fines - Traffic Fine Accruals (over), due to more collections for the year-to-date.</p> <p>b) Traffic Fines (under), the slight underperformance is mainly due to timing differences in fine payments and processing cycles. Collection trends remain aligned with prior periods and the variance is expected to normalise over the ensuing months.</p> <p>c) Building Fines (over), mainly due to:</p> <p>i) Property owners building or making improvements to their property without City approval. The Municipal Planning Tribunal decides on the outcome of each individual case and therefore, it is very difficult to predict revenue.</p> <p>ii) The establishment of the Mayor's Problem Building Task team resulted in stricter by-law enforcement and additional buildings being added to the problem building tariff listing.</p> <p>Immaterial variance.</p> <p>The variance is a combination of over-/under-recovery mainly on the following items:</p> <p>1. Grant and Subsidies - National (Unconditional) (over), within the Finance Directorate, due to VAT Clawback on various projects funded from National conditional grants (USDG/ ISUPG).</p> <p>2. Grants and Subsidies: Provincial (Conditional) (under), within the following directorates:</p> <p>a) Human Settlements Directorate as a result of the following:</p> <p>i) Greenville Housing Ph5 &amp; Gugulethu Infill Project, due to outstanding invoices.</p> <p>ii) PHP: Sakhuluntu (Fisantekraal), outstanding confirmation date from Eskom regarding the electricity connection to the units to be constructed. Construction will commence once this timeline has been confirmed.</p> <p>iii) Imizamo Yethu Hout Bay IDA, funding approval in process.</p> <p>iv) Freedom Park, Ottery IDA, due to construction delays as a result of electrification component of the works taking longer than anticipated.</p> <p><i>Continued on next page.</i></p>	<p>No immediate corrective action required.</p> <p>-</p> <p>Grants and Subsidies: Provincial (Conditional):</p> <p>2. a) Human Settlements:</p> <p>i) The Project Manager (PM) is following up on outstanding invoices, which will be processed in March 2026;</p> <p>ii) The PM will arrange for a meeting with Eskom to finalise the electrical connection date. This will enable the team to plan construction accordingly;</p> <p>iii) Budget at risk to be viremented to other priority projects in the directorate; and</p> <p>iv) Period budget re-alignments to be processed.</p> <p><i>Continued on next page.</i></p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>				
Transfers and subsidies - Operational	<i>See previous page.</i>	<i>See previous page.</i>	b) Community Services & Health due to outstanding claims for January and February 2026 to be submitted to the Provincial Health Department. c) Safety & Security due to a misalignment between period budgets and actual expenditure incurred. 3. Grants and Subsidies: Provincial (Unconditional), mainly within Community Services & Health due to outstanding revenue recognition for the Provincial City Health Subsidy grant.	b) Community Services & Health: Claim to be submitted in March 2026. c) Safety & Security: Salary recoveries are in the process of being finalised and revenue will be recognised thereafter. Period budget will also be revised to align with anticipated recovery finalisation. 3. Grants and Subsidies: Provincial (Unconditional): Treasury to process February 2026 revenue recognition via a journal entry.
Interest	21 436	32.6%	The variance is due to interest on arrear Property Rates being higher than estimated to date.	No immediate corrective action required.
Operational Revenue	(3 638)	-0.7%	Immaterial variance.	-
Gains on disposal of Assets	32 656	385.4%	The variance is largely attributed to: 1. The misalignment between the period budget and actual revenue pertaining to the August and November 2025 auctions. 2. Property registrations from the previous year were finalised in the first half of the current financial year. This type of revenue is unpredictable as various factors can contribute to when registration is finalised.	No immediate corrective action required.
Other Gains	76 746	2.1%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Inventory consumed: Price Adj B/Water and R/Water (over), due to the overall water consumption for bulk customers being slightly higher than budgeted volumes. 2. Fair Value Adjustments - Non-Exchange transactions (under), due to delays in adjustments linked to concessionary loans planned to be taken up in May or June 2026.	No immediate corrective action required.

**Table SC1: Material variance explanations for revenue by vote**

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Revenue by Vote</b></p> <p>Vote 1 - Community Services &amp; Health</p>	(42 921)	-6.7%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> <li>1. Sales of Goods and Rendering of Services (over), mainly on Admission / Entrance Fees, due to higher-than-expected demand at Community Facilities.</li> <li>2. Rental from Fixed Assets (over), mainly on Rental Fixed assets: Non-market related, due to new lease contracts resulting in additional revenue.</li> <li>3. The under-recovery reflects on Transfers &amp; Subsidies - Operational, mainly on:                             <ol style="list-style-type: none"> <li>a) Grants and Subsidies: Provincial (Conditional), due to outstanding January and February 2026 claims to be submitted to the Provincial Health Department.</li> <li>b) Grants and Subsidies: Provincial (Unconditional), due to outstanding revenue recognition for the Provincial City Health Subsidy grant.</li> </ol> </li> </ol>	<p>Period budget re-alignments to be processed.</p> <p>Grants and Subsidies: Provincial (Conditional): Outstanding claims will be submitted by the end of March 2026.</p> <p>Grants and Subsidies: Provincial (Unconditional): Treasury to process February 2026 revenue recognition via a journal entry.</p>
Vote 2 - Corporate Services	9 669	16.5%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> <li>1. Grants and Subsidies: National Conditional (under), due to a decrease in the number of Infrastructure Skills Development Grant students appointed.</li> <li>2. Skills Development Levy (over), due to the earlier than anticipated receipt of the skill levy.</li> <li>3. Profit on Sale of Assets (over), due to higher than anticipated proceeds received from the auction sale of fleet and plant items.</li> </ol>	Period budget re-alignments to be processed.
Vote 3 - Economic Growth	(2 470)	-1.1%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue by Vote</b>				
Vote 4 - Energy	202 796	1.2%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> <li>1. Service Charges - Electricity (over), due to changes in the TOU periods in line with Eskom periods, which resulted in misalignment between the period budget provision and actual billings to date.</li> <li>2. Operational Revenue - Development Contribution/Levy &amp; BICL (over), where developer requirements are higher than anticipated.</li> <li>3. Revenue: Capital: National GGR (under), due to the project being behind schedule, as well as outstanding invoices for work completed in February 2026.</li> <li>4. Sales of goods and rendering of services - Recoveries of Operational Expenditure (under), due to a payment from a Service Provider as part of a settlement agreement paid to the City being allocated to an incorrect profit centre.</li> </ol>	<p>Service Charges - Electricity: Once a trend/pattern is identified in terms of period billings, the cash flow will be amended.</p> <p>Operational Revenue - Development Contribution/Levy &amp; BICL: No immediate corrective action required.</p> <p>Revenue: Capital: National CGR: Engagements with the contractor are ongoing regarding project implementation and outstanding invoices.</p> <p>Sales of goods and rendering of services - Recoveries of Operational Expenditure: Corrective journal to be posted.</p>
Vote 5 - Finance	28 104	0.2%	<p>The variance is a combination of over-/under-recovery against the following categories:</p> <ol style="list-style-type: none"> <li>1. Operational revenue (under), due to a combination of over-/under-recovery, on the following sub items: <ol style="list-style-type: none"> <li>a) Administrative Handling Fees Recovered (over), where more administration fees were recovered than initially anticipated; and</li> <li>b) Collection Charges Recovered (under), due to a decrease in the number of customers being handed over to the attorneys for collection of outstanding debt resulting in less revenue recovered than anticipated.</li> </ol> </li> <li>2. Sales of goods and rendering of services (over), mainly on recoveries of operational expenditure due to a settlement agreement linked to the 2010 Stadium construction project. The service provider was unable to fulfil the full agreement and an additional settlement, specifically a cash settlement of the outstanding obligation, was concluded.</li> </ol> <p><i>Continued on next page.</i></p>	<p>The budget for Property Rates revenue and Income Forgone: Council Determined Rebate: Continue to be monitored.</p> <p>Grants and Subsidies: National (Unconditional) and Grants and Subsidies: Provincial (Conditional): Period budget provisions to be adjusted in the next reporting period.</p>

Table continues on next page.



Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Revenue by Vote</b></p> <p>Vote 7 - Human Settlements</p>	43 591	3.9%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> <li>1. Rental from Fixed Assets (over), mainly on the following items:                             <ol style="list-style-type: none"> <li>a) Indigent relief, which is demand driven and dependent on the eligibility of applicants, making it difficult to plan accurately monthly.</li> <li>b) Rental Fixed Assets: Non-market Related, due to less than planned saleable units being transferred resulting in an over-recovery year-to-date.</li> </ol> </li> <li>2. Grants and Subsidies Provincial (Conditional) (under), the variance is mainly on the following projects:                             <ol style="list-style-type: none"> <li>a) Greenville Housing Ph5 &amp; Gugulethu Infill Project, due to outstanding invoices.</li> <li>b) PHP: Sakhuluntu (Fisantekraal), outstanding confirmation date from Eskom regarding the electricity connection to the units to be constructed. Construction will commence once this timeline has been confirmed.</li> <li>c) Imizamo Yethu Hout Bay IDA, funding approval in progress.</li> <li>d) Freedom Park, Ottery IDA, due to construction delays resulting from electrification component of the works taking longer than anticipated.</li> </ol> </li> <li>3. Grants and Subsidies National (Conditional) (over), where appointments for the implementation of USDG-funded projects were made earlier than anticipated.</li> <li>4. Profit on Sale of Assets (over), due to sale of land which took place earlier than originally planned.</li> <li>5. Revenue Capital: GGR – National (over), due to several projects that are ahead of schedule, good contractor performance and land acquisitions that was completed earlier than planned.</li> </ol>	<p>Period budget re-alignments to be processed.</p> <p>Grants and Subsidies: Provincial (Conditional):</p> <ol style="list-style-type: none"> <li>a) The PM is following up on outstanding invoices, which will be processed in March 2026;</li> <li>b) The PM will arrange for a meeting with Eskom to finalise the electrical connection date. This will enable the team to plan construction accordingly.</li> <li>c) Budget at risk to be viremented to other priority projects in the directorate.</li> <li>d) Period budget re-alignments to be processed.</li> </ol> <p>Revenue Capital: GGR – National: Period budget provisions will be amended to align with actuals.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue by Vote</b>				
Vote 8 - Office of the City Manager	(340)	-12.6%	The variance reflects mainly on recoveries of operational expenditure due to an increase in the recoveries for legal fees during the period under review.	No corrective action required.
Vote 9 - Safety & Security	441 219	30.4%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> <li>1. Fines, penalties and forfeits (over), a combination of over-/under-recovery on the following items:                             <ol style="list-style-type: none"> <li>a) Fines - Traffic Fine Accruals (over), due to more collections for the year-to-date.</li> <li>b) Traffic Fines (under), due to slight underperformance resulting from timing differences in fine payments and processing cycles. Collection trends remain aligned with prior periods and the variance is expected to normalise.</li> <li>c) Building Fines (over), as a result of the establishment of the Mayor's Problem Building Task team which has resulted in stricter by-law enforcement and additional buildings being added to the problem building tariff listing.</li> <li>d) Vehicle Impoundment Fees (over), an increase in traffic operations lead to a higher number of vehicles being impounded.</li> </ol> </li> <li>2. Agency Services (under), due to a timing difference where February 2026 transactions were reconciled and processed in March 2026.</li> <li>3. Interest received from Receivables (over), due to interest raised on problem building accruals within the By-Law Enforcement environment where members of the public do not pay fines.</li> <li>4. Grants and Subsidies Provincial (Conditional) (under), where staff salary recoveries for LEAP were processed after month end closure, following the finalisation of the staff reconciliation process. The reconciliation process is taking slightly longer to conclude and results in a misalignment between the period budget and actual revenue recognised.</li> </ol>	<p>The Finance Manager (FM) is monitoring the situation.</p> <p>Grants and Subsidies Provincial (Conditional): Salary recoveries are in the process of being finalised and revenue will be recognised thereafter. Period budget will also be revised to align with anticipated recovery finalisation.</p>
Vote 10 - Spatial Planning & Environment	44 755	9.1%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> <li>1. Sales of Goods and Rendering of Services (over), mainly on:                             <ol style="list-style-type: none"> <li>a) Admission Fees, due to an increase in visitors at nature reserves.</li> <li>b) Building Levies/Scrutiny Fees, which is dependent on the construction industry that fluctuates constantly and is difficult to predict.</li> </ol> </li> </ol> <p><i>Continues on next page.</i></p>	The FM is monitoring the situation.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue by Vote</b>				
Vote 10 - Spatial Planning & Environment	<i>See previous page.</i>	<i>See previous page.</i>	<p>2. Interest received from Receivables (over), due to interest received on arrears for City improvement Districts (CIDs) additional rates charged. This cannot be predicted and is difficult to budget for as the aim is to ensure that CIDs pay on time.</p> <p>3. Special Rating Levies (over), due to an over recovery on CIDs which are dependent on property values. When valuations change as a result of objections, court rulings, supplementary valuations or new valuations, the revenue follows suit.</p> <p>4. Fines and Penalties (over), due to Building Fines where Property owners build or make improvements to their property without City approval. The Municipal Planning Tribunal decides on the outcome of each individual case and therefore, it is difficult to predict revenue.</p> <p>5. Transfers and subsidies operational (under), due to various operational projects progressing slightly behind schedule.</p>	<i>See previous page.</i>
Vote 11 - Urban Mobility	(182 070)	-9.5%	<p>The variance is a combination of over-/under-recovery against the following categories:</p> <p>1. Sale of Goods and Rendering of Services (under), a combination of over-/under-recovery mainly on:</p> <p>a) Advertising (over), due to higher than anticipated revenue recovered.</p> <p>b) Busfares - Transit Products (under), delays with the new system resulted in lower fare revenue recognition for MyCiTi.</p> <p>c) Parking Fees (over), due to the implementation of the new parking tender covering additional areas.</p> <p>d) Recoveries of Operational Expenditure (under), due to lower than anticipated revenue recovered from 3rd parties in relation to legal fees.</p> <p>2. Operational Revenue (over), mainly on Development Contribution/Levy &amp; BICL, due to higher than planned revenue on property development, which is difficult to accurately predict for cash flow purposes.</p> <p>3. Other Gains (over), mainly on Gains on Foreign Exchange, due to forex gains on the ORIO grant funds received.</p> <p>4. Transfers &amp; Subsidies - Capital Monetary (under), mainly on:</p> <p>a) Capital GGR - National, due to implementation delays as a result of timing delays, external disruptions, safety challenges, procurement delays, and earlier infrastructure related delays.</p> <p>b) Capital PCDR, due to delays on the IRT Ph2A: Trunk E4 M9 Morning Star–Mew Way project due to safety and security concerns.</p>	Capability to spend in the current year is in progress.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue by Vote</b>				
Vote 12 - Urban Waste Management	(42)	0.0%	Immaterial variance.	-
Vote 13 - Water & Sanitation	140 265	1.3%	<p>The variance reflects against the following categories:</p> <ol style="list-style-type: none"> <li>1. Service Charges - Water Revenue (over), a combination of over-/under-recovery mainly on:                             <ol style="list-style-type: none"> <li>a) Fixed basic charge Water Services (under), due to backdated billing.</li> <li>b) Fixed basic charge Water - Domestic Full (over) and Domestic Cluster (under), due to incorrect assignment of revenue between these two revenue items.</li> <li>c) Water Sales - Bulk Tariff Consumption (under), where consumption by external bulk customers was lower than initially budgeted.</li> <li>d) Water Sales - Domestic Full and Cluster, Water Sales - Industrial/Commercial, and Water Sales - Schools (over), due to water sales being higher than anticipated.</li> <li>e) Water Research Levy (over), which was higher than anticipated.</li> </ol> </li> <li>2. Service charges - Waste Water Management (over), mainly on:                             <ol style="list-style-type: none"> <li>a) Fixed basic charge Sewerage - Domestic Full, as the fixed charges were slightly higher than anticipated.</li> <li>b) Industrial Effluent, due to higher than anticipated revenue generated.</li> <li>c) Sewerage Sales Volumetric – Domestic Full and Cluster, and Sewerage Sales Volume - Schools/Education, due to sales being higher than anticipated.</li> </ol> </li> <li>3. Sales of Goods and Rendering of Services (under), mainly on Treatment Effluent - Sales, due to adjustments made on the billing of treated effluent which resulted in previously recorded actuals being reversed.</li> </ol> <p><i>Continued on next page.</i></p>	<p>Fixed basic charge Water Services – Investigations are underway and correcting journals will be processed where necessary.</p> <p>Fixed basic charge Water - Domestic Full and Domestic Cluster – Correcting journals will be processed.</p> <p>Capital GGR – National – Project implementation will be closely monitored.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b><u>Revenue by Vote</u></b></p> <p>Vote 13 - Water &amp; Sanitation</p>	<p><i>See previous page.</i></p>	<p><i>See previous page.</i></p>	<p>4. Transfers and subsidies - Operational (under), a combination of over-/under-recovery mainly on:</p> <p>a) Grants and Subsidies: National (Conditional) (over), due to work progressing faster than originally anticipated.</p> <p>b) Grants and Subsidies: PCDR (Conditional) (under), due to:</p> <p>i) The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage. It is anticipated that the full grant allocation will not be spent in the current financial year.</p> <p>ii) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods.</p> <p>iii) The community facilitation project funded by the Bill &amp; Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year.</p> <p>5. Other Gains (over), mainly on Inventory consumed: Price Adj B/Water and R/Water, due to the overall water consumption for bulk customers being slightly higher than budgeted volumes.</p> <p>6. Transfers &amp; Subsidies - Capital Monetary (under), mainly on Capital GGR - National, due to project delays as a result of appeals during tender processes.</p>	<p><i>See previous page.</i></p>

**Table SC1: Material variance explanations for expenditure by vote**

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Expenditure by Vote</b> Vote 1 - Community Services &amp; Health</p>	(53 052)	-1.7%	<p>The variance is a combination of over-/under expenditure and reflects mainly against the following categories:</p> <p>1. Employee related costs (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Salaries and Wages and Pension Scheme Employer Contribution (under), due to the number of vacancies within the Directorate.</p> <p>b) Non-Permanent Staff (over), due to more seasonal lifeguards employed at swimming pools and beaches to prevent drowning incidents resulted in misalignment of period budget.</p> <p>c) Wages: Mayor's Job Creation Project (over), due to the implementation of 2025/26 MJCP projects progressing faster than anticipated.</p> <p>d) Non-Structured Overtime (over), due to additional overtime worked by seasonal lifeguards since the summer season started resulted in misalignment of period budget.</p> <p>e) Leave Pay (under), due to misalignment between period budget and actual expenditure as a result of lower-than-expected encashment of leave payments.</p> <p>2. Inventory Consumed (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Materials Consumables Tools &amp; Equipment (under), due to lower than expected demand linked to the implementation of Ward Allocation projects.</p> <p>b) Pharmaceutical Supplies (over), due to the high demand experienced at City Clinics.</p> <p>c) G&amp;D Vaccines (under), due to lower-than-expected year-to-date demand for vaccines.</p>	<p>The Directorate has 536 vacancies in various stages of the Recruitment &amp; Selection (R&amp;S) process; 1798 posts were filled while 290 terminations were processed since the beginning of the financial year.</p> <p>1. Additional R&amp;S capacity was added to decrease the number of vacancies. The current capacity consists of four permanent staff and three HR Labour Practitioners.</p> <p>Period budgets to be reviewed and top-up virements to be processed where required.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Expenditure by Vote</b> Vote 1 - Community Services &amp; Health</p>	<p><i>See previous page.</i></p>	<p><i>See previous page.</i></p>	<p>3. Contracted Services (over), a combination of over-/under expenditure, mainly on:                      a) Demolitions (under), due to the contractor appointment for the demolition of Swart Klip Sport complex taking longer than anticipated.                      b) Recreation, Sport, Tourism &amp; Social Development (under), due to fewer operating ward allocation projects being implemented than originally planned.                      c) Building Contractors, Gardening Service, Cleaning Costs and Security Services: Municipal Facilities (over), due to a higher demand for these services during the period resulted in misalignment of period budget.                      d) R&amp;M Contracted Services Building and R&amp;M Clearing &amp; Grass Cut Services (over), due to accelerated implementation of R&amp;M done at various community facilities as identified from the asset maintenance plan.                      e) G&amp;D Lab Services – Medical, R&amp;M Gardening Service and R&amp;M Grading of Sports Fields (under), due to outstanding settlement of Plant Maintenance (PM) orders.                      4. Operational cost (under), a combination of over-/under expenditure, mainly on:                      a) Labour to Operating (over), due to additional pro-active maintenance performed to date resulted in misalignment between period budget and actual expenditure incurred.                      b) Plant &amp; Equipment to Operating (under), due to outstanding PM plant &amp; equipment sheets.</p>	<p><i>See previous page.</i></p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Expenditure by Vote</b> Vote 2 - Corporate Services</p>	9 308	0.4%	<p>The variance is a combination of over-/under expenditure mainly on the following categories:</p> <ol style="list-style-type: none"> <li>1. Depreciation &amp; Amortisation (under), resulting from delays in the capitalisation of certain assets due to late placement of orders and/or stock unavailability, which in turn delayed delivery.</li> <li>2. Contracted Services (under), a combination of over-/under expenditure, mainly on:                             <ol style="list-style-type: none"> <li>a) Building Contractors (under), due to outstanding invoices by contractors for maintenance work already completed.</li> <li>b) Administrative and Support staff (under), due to misalignment between the period budget and actuals.</li> <li>c) R&amp;M Electrical (under), due to a reduction in the number of reactive electrical maintenance.</li> <li>d) Security Services (over), due to increased security deployment during the December/January festive period, for which invoices and supporting documents were only received and processed during February 2026.</li> </ol> </li> <li>3. Operational cost (over), a combination of over-/under expenditure, mainly on:                             <ol style="list-style-type: none"> <li>a) Labour to operating (under), due to a decrease in the number of maintenance activities completed for other Directorates by the internal teams, as a result of capacity constraints within the Directorate.</li> <li>b) R&amp;M Labour to operating (over), due to an increase in the volume of maintenance work requested by Departments within the Directorate.</li> <li>c) Vehicle Tracking (under), due to invoices still being vetted for correctness before payment can be processed. In addition, fewer units were installed than planned.</li> <li>d) G&amp;D Training (under), due to a decrease in the number of ISDG students attending training interventions as a result of terminations. In addition, there was a delay in the finalisation of one of the training tenders.</li> <li>e) Motor Claims (under), due to a misalignment between actuals and period budget.</li> <li>f) Telecomm: Cell Phone additional Call Charges (over), due to city-wide 3G dongle usage costs being settled against the Directorate's cost centre.</li> </ol> </li> <li>4. Loss on Sales of Assets (over), relates to the sale of a number of fleet items at the November 2025 auction which is difficult to predict.</li> </ol>	<p>The Directorate has 171 vacancies in various stages of the R&amp;S process; 391 positions were filled while 69 positions were terminated since the beginning of the financial year.</p> <p>Depreciation &amp; Amortisation: PM is engaging vendors to expedite delivery of outstanding items.</p> <p>Period budget provisions to be reviewed.</p> <p>Telecomm: Cell phone additional call charges: Awaiting vendor itemised billing to repost cost to the relevant user directorates.</p> <p>The overall overspend at vote level is primarily attributable to Labour to Operating: The Directorate have several vacant positions that are at various stages of the R&amp;S process. Expenditure is expected to increase as positions are filled.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Expenditure by Vote</b> Vote 3 - Economic Growth</p>	(14 182)	-2.8%	<p>The variance is mainly on the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs(under), mainly on:                             <ol style="list-style-type: none"> <li>a) Leave Pay, which is dependent on staff cashing in leave days, being less than anticipated.</li> <li>b) Long Service Award, being less than anticipated.</li> </ol> </li> <li>2. Contracted Services (under), a combination of over-/under expenditure mainly on:                             <ol style="list-style-type: none"> <li>a) Advisory Services - Project Management (over), due to payments for the Workforce Development Programme, and the Tourism and Place Market-Related Project being processed earlier than anticipated.</li> <li>b) Security Services: Municipal Facilities (under), due to the misalignment of the period budget.</li> <li>c) Administrative and Support Staff (under), due to the inability to source suitable candidates for a temporary position to cover an employee on maternity leave.</li> </ol> </li> </ol>	<p>The Directorate has 35 vacancies in various stages of the R&amp;S process; 91 positions were filled while 11 terminations were processed since the beginning of the financial year.</p> <p>Period budget provisions to be reviewed.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b><u>Expenditure by Vote</u></b> Vote 4 - Energy</p>	(208 686)	-1.6%	<p>The variance is mainly on the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs, mainly on Basic Salaries and Wages and Pension due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Bulk Purchases, due to Eskom structural changes made to bulk purchases.</li> <li>3. Inventory Consumed, mainly on:                             <ol style="list-style-type: none"> <li>a) R&amp;M Materials, General &amp; Consumables, due to no load-shedding which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults.</li> <li>b) Fuel (Petrol, Diesel and Fuel Oil), where the current budget was based on the previous year's actual expenditure which was overstated due to higher oil prices at that time.</li> </ol> </li> <li>4. Contracted Services, mainly on:                             <ol style="list-style-type: none"> <li>a) Advisory Services - Research &amp; Advisory, due to delays in the procurement of various services in respect of the Mayoral Priority Programme.</li> <li>b) R&amp;M Electrical as well as Security Services: Municipal Facilities, due to no load-shedding which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults and security requirements.</li> <li>c) R&amp;M Maintenance of Equipment, where delays were experienced with switchgear maintenance at Steenbras pump station, and the replacement of vehicles resulted in less maintenance being required.</li> </ol> </li> <li>5. Operational Costs, mainly on:                             <ol style="list-style-type: none"> <li>a) Electricity, due to the late receipt of invoices for services rendered in February 2026.</li> <li>b) Commission - Pre-paid electricity Vendor, due to the increased usage of other directorates of Energy's prepaid electricity vending system for debt recovery, there has been an increased allocation of this expense to other directorates.</li> </ol> </li> <li>6. Depreciation, due to the capitalisation of projects being behind schedule.</li> </ol>	<p>The Directorate has 277 vacancies in various stages of the R&amp;S process; 238 positions were filled while 76 were terminated since the beginning of the financial year.</p> <p>Bulk Purchases: The period budget provisions will be amended once a trend is determined for the period bulk purchases.</p> <p>Period budget provisions to be reviewed.</p> <p>Fuel (Petrol, Diesel and Fuel Oil) and Security Services: Municipal Facilities to be monitored.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b><u>Expenditure by Vote</u></b>				
Vote 5 - Finance	(74 822)	-2.7%	<p>The variance is a combination of over-/under expenditure and reflects mainly on:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), mainly on:                             <ol style="list-style-type: none"> <li>a) Salaries and Wages and Pension Scheme Employer Contribution, due to the turnaround time in filling vacancies.</li> <li>b) Non-Structured Overtime, due to less overtime worked than anticipated.</li> <li>c) Leave Pay, due to less leave encashment than anticipated.</li> </ol> </li> <li>2. Interest - External (under), due to the delayed drawdown of loans as informed by the City's financing strategy, which resulted in savings on external interest payable.</li> <li>3. Contracted services (under), mainly on:                             <ol style="list-style-type: none"> <li>a) Collection Fees, due to fewer than anticipated accounts being handed over to the lawyers.</li> <li>b) R&amp;M Contracted Services Building, due to late processing of journals.</li> </ol> </li> <li>4. Transfers and subsidies (over), mainly on Grants/Sponsorships, due to more grant funding being transferred to the Cape Town Stadium than initially planned.</li> <li>5. Operational Cost (under), a combination of over-/under expenditure, mainly on:                             <ol style="list-style-type: none"> <li>a) Auditors Remuneration (over), as a result of various disputes lodged with the AG during the audit on interpretation matters, which has not yet been finalised.</li> <li>b) Recoveries: Claim Medical Expenses (under), showing negative actuals as a result of claims on medical expenses recovered.</li> <li>c) Indigent Relief: Electricity - Eskom (under), due to less indigent applications than originally anticipated as a result of fewer ratepayers meeting the indigent criteria as per the Indigent Policy requirements.</li> </ol> </li> <li>6. Other Losses (over), mainly on:                             <ol style="list-style-type: none"> <li>a) Scrapping of Stock, due to stock obsolescence linked to the Covid 19 pandemic (Surgical Equipment and Antiseptic liquid).</li> <li>b) Net losses on financial instruments at Future Value, as a result of the valuation of financial instruments e.g. investments that are not budgeted for but do occur from time to time due to market valuation movement.</li> </ol> </li> </ol>	<p>The Directorate has 79 vacancies in various stages of the R&amp;S process; 166 positions were filled while 56 positions were terminated since the beginning of the financial year.</p> <p>Period budgets to be reviewed and budget realignments to be addressed in the next reporting period.</p>
Vote 6 - Future Planning & Resilience	(8 250)	-2.2%	Immaterial variance.	The Directorate has 22 vacancies in various stages of the R&S process; 35 positions were filled while 8 were terminated since the beginning of the financial year.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Expenditure by Vote</b></p> <p>Vote 7 - Human Settlements</p>	12 248	1.1%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies.</li> <li>2. Inventory consumed (under), mainly on Materials Consumables Tools &amp; Equipment, due to prioritisation of grant funding for relocation kits within informal settlements before own funding is utilised.</li> <li>3. Contracted Services (over), a combination of over-/under expenditure, mainly on:                             <ol style="list-style-type: none"> <li>a) G&amp;D Contractors Service Building (under), due to delays with the appointment of contractors for Imizamo Yethu and IDA projects.</li> <li>b) Security Services Municipal Facilities &amp; Other (over), due to the high demand for security services within areas where informal settlement projects are being implemented.</li> <li>c) Professional Service Engineering Services Civil (under), as a result of outstanding invoices.</li> <li>d) Advisory Services - Project Management (over), due to a budget misalignment as the PSP project governance was implemented earlier than planned as a result of good performances by service providers.</li> <li>e) G&amp;D Professional Service - Engineering Civil (over), due to outstanding invoices.</li> <li>f) Legal Cost - Legal Advice and Litigation (under), due to less than anticipated legal services for deeds and transfers resulting in a misalignment of period budget and actuals.</li> </ol> </li> <li>4. Operational Cost (over), mainly on Subsidy on Homeowners Redemption, where the variance relates to the accounting treatment/entry for the redemption of the unrealised portion of the housing fund which is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy.</li> </ol>	<p>The Directorate has 119 vacancies in various stages of the R&amp;S process; 483 positions were filled while 33 positions were terminated since the beginning of the financial year.</p> <p>Period budget provisions to be reviewed.</p> <p>PMs to follow up on any outstanding invoices to be processed in the next reporting period.</p> <p>The overall overspend at vote level is primarily attributable to accelerated and effective contractor performance across several projects, resulting in higher-than-anticipated expenditure year-to-date. In addition, there has been a significant increase in the demand for security services in areas where informal settlement projects are being implemented, driven by heightened risks of vandalism, theft, and illegal occupation of project sites. The resulting cash flow pressures and budget misalignment will be addressed through virements.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b><u>Expenditure by Vote</u></b>				
Vote 8 - Office of the City Manager	(6 324)	-1.8%	Immaterial variance.	The Directorate has 14 vacancies in various stages of the R&S process; 40 positions were filled while 13 were terminated since the beginning of the financial year.
Vote 9 - Safety & Security	(34 340)	-0.8%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (over), due to: <ol style="list-style-type: none"> <li>a) Medical Aid (over), due to the misalignment of the period budget provision with actual expenditure incurred.</li> <li>b) Overtime (over), due to more overtime required during the period, as operational demands such as Escorts Services resulted in more than planned expenditure.</li> </ol> </li> <li>2. Inventory (under), mainly on: <ol style="list-style-type: none"> <li>a) G&amp;D Fuel (Petrol, Diesel &amp; Fuel Oil), due to fuel verification challenges within the Law Enforcement Advancement Plan (LEAP) project.</li> </ol> </li> <li>3. Depreciation (under), due less than anticipated depreciation for the year-to-date as a result of later-than-anticipated capitalisation of assets.</li> <li>4. Transfers &amp; Subsidies (over), due to a misalignment between period budget and actual expenditure.</li> <li>5. Operational Cost (under), mainly on: <ol style="list-style-type: none"> <li>a) R&amp;M Labour to operating where the shortage in capacity experienced within Facilities Management affected the rendering of services in respect of service requests logged.</li> </ol> </li> </ol>	<p>The Directorate has 846 vacancies in various stages of the R&amp;S process; 1347 positions were filled while 255 were terminated since the beginning of the financial year.</p> <p>Period budget provisions to be reviewed.</p> <p>Overtime: The Directorate is actively monitoring the overtime budget. which is under extensive pressure due to the demand for Escort Services. A meeting will be held between Safety &amp; Security, Corporate Budgets and Water &amp; Sanitation in order to establish an alternative plan of action to prevent over expenditure on non-structured overtime.</p> <p>G&amp;D Fuel (Petrol, Diesel &amp; Fuel Oil): Ongoing engagements are underway to determine an appropriate way forward.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Expenditure by Vote</b>				
Vote 10 - Spatial Planning & Environment	(38 657)	-3.2%	The variance is mainly on Employee related costs, due to the turnaround time in filling vacancies.	The Directorate has 136 vacancies in various stages of the R&S process; 565 positions were filled while 34 were terminated since the beginning of the financial year.
Vote 11 - Urban Mobility	(211 922)	-7.2%	<p>The variance reflects against the following categories:</p> <p>1. Employee related costs, mainly on:</p> <p>a) Salaries and Wages and Pension Scheme Employer contribution, due to recent vacancies of which the majority are less than 6 months.</p> <p>b) Wages: Mayor's Job Creation Project, due to a late start on some EPWP projects.</p> <p>c) Overtime, due to less overtime required during this period.</p> <p>d) Long Service Award, being less than anticipated.</p> <p>2. Inventory Consumed, mainly on:</p> <p>a) Fuel (Petrol, Diesel, and Fuel Oil), being less than anticipated due to price fluctuations.</p> <p>b) R&amp;M Material General and Consumables, due to misalignment of the period budget.</p> <p>3. Contracted Services, mainly on:</p> <p>a) G&amp;D Advisory Services - Project Management, due to lower than anticipated expenditure incurred as a result of scope changes for the Automated Fare Collection Project. Inhouse work performed by Transport Business Planning further contributed to the variance.</p> <p>b) R&amp;M Professional Services - Engineer: Civil and Contracted Services: Building, due to delays in the implementation of various projects within RIM, arising from a moratorium in place relating to key service providers.</p> <p>c) R&amp;M Maintenance of Equipment and Transportation Services: People, due to a misalignment between period budget projections and actual expenditure incurred.</p>	<p>The Directorate has 179 vacancies in various stages of the R&amp;S process; 1390 posts were filled while 81 terminations were processed since the beginning of the financial year.</p> <p>The Directorate is prioritising the filling of vacancies.</p> <p>Overtime and Long Service Award - Period budgets to be reviewed.</p> <p>Inventory Consumed and Contracted Services - Period budgets to be reviewed.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b><u>Expenditure by Vote</u></b>				
Vote 12 - Urban Waste Management	(20 899)	-0.8%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> <li>1. Depreciation &amp; amortisation (under), where shipping delays are experienced with the delivery of refuse compactors.</li> <li>2. Contracted Services (under), a combination of over-/under-expenditure, mainly on:                             <ol style="list-style-type: none"> <li>a) Relief Drivers, Administrative and Support Staff (under), where staff required during the festive season programme were lower than anticipated.</li> <li>b) Litter Picking and Street Cleaning (over), where the amount of waste being disposed of in informal settlements were higher than initially anticipated.</li> </ol> </li> <li>3. Operational Costs (under), mainly on Uniform &amp; Protective Clothing, due to less protective clothing item replacements.</li> <li>4. Loss on disposal of Assets (over), due to several vehicle hijackings resulting in the damaged vehicles being sold at a loss.</li> </ol>	<p>The Directorate has 389 vacancies in various stages of the R&amp;S process; 646 positions were filled while 98 terminations were processed since the beginning of the financial year.</p> <p>Period budget provisions will be reviewed and budget realignment to be processed in the next reporting period.</p>
Vote 13 - Water & Sanitation	(168 066)	-1.9%	<p>The variance is a combination of over-/under- expenditure against the following categories:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), mainly on:                             <ol style="list-style-type: none"> <li>a) Basic Salaries and Wages, due to a number of vacant positions within the Directorate.</li> <li>b) Overtime and Leave Pay, due to misalignment of the period budget with the actual expenditure.</li> <li>c) Allowances: Essential User, where positions that previously received allowances are now vacant or recently filled, with some employees only eligible to receive the allowance after the six-month period.</li> </ol> </li> <li>2. Inventory Consumed (over), a combination of over-/under-expenditure on:                             <ol style="list-style-type: none"> <li>a) Chemicals (under), due to misalignment between the period budget and actual expenditure incurred.</li> <li>b) Inventory consumed: Reticulation Water (over), as a result of the water consumption by customers being slightly higher than the budgeted volumes in the inventory system.</li> <li>c) R&amp;M Material General &amp; Consumables (under), due to delayed delivery of Portable Flush Toilets as well as a decrease in the demand for consumables.</li> </ol> </li> <li>3. Contracted Services (under), a combination of over-/under-expenditure on:                             <ol style="list-style-type: none"> <li>a) Advisory Services – Project Management (under), due to delays in the Asset Verification project.</li> <li>b) Advisory Services – Research &amp; Advisory (under), due to misalignment of the period budget with actual expenditure incurred.</li> <li>c) Professional Services - Engineering: Civil (under), due to outstanding invoices.</li> </ol> </li> </ol> <p><i>Continued on next page.</i></p>	<p>The Directorate has 744 vacancies in various stages of the R&amp;S process; 707 posts were filled while 129 terminations were processed since the beginning of the financial year.</p> <p>Trends will be monitored and budgetary realignments will be effected where necessary.</p> <p>G&amp;D Advisory Services – Research &amp; Advisory – The project will be closely monitored, and budget realignments will be effected to ensure alignment with revised timelines.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b><u>Expenditure by Vote</u></b> Vote 13 - Water &amp; Sanitation</p>	<p>See previous page.</p>	<p>See previous page.</p>	<p>d) G&amp;D Advisory Services – Research &amp; Advisory (under), due to delays and changes in the implementation within the following projects:                      i) The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year.                      ii) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods.                      iii) The community facilitation project funded by the Bill &amp; Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year.                      e) Sludge Removal (over), due to fluctuations in production which is challenging to forecast as this is dependent on wastewater quality and volume, plant performance, operating conditions, and equipment efficiency.                      f) Security Services: Other (over), due to increased demand for armed escort services at high-risk pump stations and wastewater sites, and additional ad hoc requests from regions facing heightened volatility.                      g) R&amp;M Contracted Service: Building and Sewerage Services (under), due to outstanding invoices.                      h) R&amp;M Electrical (under), due to lower than expected electrical maintenance and plant repair costs.                      i) R&amp;M Maintenance of Equipment, Security Services: Municipal Facilities and, Sewerage Services (under), due to outstanding invoices.                      4. Transfers and Subsidies (under), mainly on Grants/Sponsorships (Sec 67), due to delays experienced because of wildfires in operational areas.                      5. Operational Cost (under), mainly on:                      a) R&amp;M Hire of LDV, Panel Van, Bus, Specialised Vehicles (under), due to lower than anticipated hiring of fleet for pond cleaning.                      b) Electricity (under), due to downward fluctuations in electricity usage at some of the bulk water plants.                      c) Bulk Water: Levy, Water Research Levy and, Water Resource Management Charge DWS (under), due to outstanding invoices from DWS.                      d) R&amp;M Service Connections (under), due to a reduction in meters issued to contractors and internal teams.                      6. Other Losses (under), mainly on Inventory consumed: Real: Leakage B/Water, due to losses for bulk water being lower than the budgeted volumes in the inventory system.</p>	<p>See previous page.</p>

**Table SC1: Material variance explanations for expenditure by type**

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Expenditure By Type</b>				
Employee related costs	(170 482)	-1.3%	The variance is mainly due to: 1. The turnaround time in filling vacancies. 2. The internal filling of vacancies.	The City had 3547 vacancies as at 28 February 2026; 7897 positions were filled (2343 internal, 1051 external, 1008 rehire, 3407 EPWP) with 1153 terminations processed since the beginning of the financial year. The filling of vacancies is on-going, and seasonal staff are appointed as and when required.
Remuneration of councillors	(6 875)	-5.2%	Immaterial variance.	-
Bulk purchases - electricity	(51 707)	-0.5%	The variance is due to Eskom structural changes made to bulk purchases.	The variance is due to Eskom structural changes made to bulk purchases.
Inventory consumed	(32 549)	-0.7%	The variance is a combination of over-/under-recovery against the following categories: 1. Chemicals (under), due to misalignment of the period budget and actual expenditure incurred. 2. Materials Consumables Tools & Equipment (under), mainly due to lower-than-expected demand linked to the implementation of Ward Allocation projects. 3. Inventory consumed: Bulk Water (under), as a result of the water consumption by customers being slightly less than the budgeted volumes in the inventory system. 4. Inventory consumed: Reticulation Water (over), as a result of the water consumption by customers being slightly higher than the budgeted volumes in the inventory system. 5. G&D Vaccines (under), due to lower-than-expected year-to-date demand for vaccines. 6. R&M Mat General & Consumables (under), mainly due to: a) A reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults as a result of no load-shedding taking place. b) Delayed delivery of Portable Flush Toilets as well as a decrease in the demand for consumables.	Period budget provisions will be reviewed.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Expenditure By Type</b></p> <p>Debt impairment</p>	(292 217)	-13.5%	<p>The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance.</p> <p>While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.22% (R4,9 million over expenditure).</p>	No immediate corrective action required.
Depreciation and amortisation	(41 867)	-1.6%	<p>The variance is mainly due to:</p> <ol style="list-style-type: none"> <li>1. Slower than planned capitalisation rate of various projects.</li> <li>2. Misalignment between actuals and period budget projections on the impairment of assets.</li> </ol>	No immediate corrective action required.
Interest	(26 776)	-4.0%	<p>The variance is mainly attributable to the delayed drawdown of loans as informed by the City's financing strategy, which resulted in savings on external interest payable.</p>	No immediate corrective action required.
Contracted services	(352 482)	-5.6%	<p>The variance is a combination of over-/under-expenditure against the following categories:</p> <ol style="list-style-type: none"> <li>1. G&amp;D Contracted Services Building (under), due to delays with the appointment of contractors for Imizamo Yethu and IDA projects.</li> <li>2. R&amp;M Contracted Services: Building (under), due to: <ol style="list-style-type: none"> <li>a) Delays in the implementation of various projects within RIM, arising from a moratorium in place relating to key service providers.</li> <li>b) Outstanding invoices from service providers.</li> </ol> </li> <li>3. R&amp;M Electrical (under), due to no load-shedding which has in turn led to a reduction in theft and vandalism of electrical infrastructure and consequently a reduction in faults.</li> </ol> <p><i>Continued on next page.</i></p>	<p>Period budget re-alignments to be implemented.</p> <p>2 (b) and 7 and 8: PMs to follow up on outstanding invoices.</p>

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Expenditure By Type</b></p> <p>Contracted services</p>	<p><i>See previous page.</i></p>	<p><i>See previous page.</i></p>	<p>4. R&amp;M Maintenance of Equipment (under), mainly due to:</p> <p>a) Delays experienced with switchgear maintenance at Steenbras pump station.</p> <p>b) The replacement of vehicles resulted in less maintenance being required.</p> <p>c) Delayed delivery of Portable Flush Toilets as well as a decrease in the demand for consumables.</p> <p>d) A misalignment of the period budget projections with actual expenditure incurred.</p> <p>5. Transportation Services: People (under), due to a misalignment of the period budget projections with actual expenditure incurred.</p> <p>6. Security Services Municipal Facilities &amp; Other (over), as a result of:</p> <p>a) The high demand for security services within the areas where informal settlement projects are being implemented.</p> <p>b) Increased demand for security as a result of a rise in illegal occupants, land invasion and vandalism at vacant facilities.</p> <p>c) Increased demand for armed escort services at high risk pump stations and wastewater sites, as well as additional ad hoc requests from regions facing heightened volatility.</p> <p>7. Sewerage Services (under), due to outstanding invoices from service providers.</p> <p>8. G&amp;D Transportation Service: People (under), due to outstanding invoices from service providers.</p>	<p><i>See previous page.</i></p>
<p>Transfers and subsidies</p>	<p>(6 447)</p>	<p>-2.8%</p>	<p>Immaterial variance.</p>	<p>-</p>
<p>Irrecoverable debts written off</p>	<p>297 076</p>	<p>326.7%</p>	<p>The National Treasury's reporting requirements as part of the Municipal Regulations on a Standard Chart of Accounts requires that municipalities disclose debt impairment as well as irrecoverable debt written off in the statement of financial performance.</p> <p>While budgeted debt impairment represents a contribution to the provision for debt impairment, the budgeted appropriation is calculated by taking the difference of budgeted actual collections against budgeted accrued revenue. As per the accounting policy of the City, in most instances bad debt is only written off post the financial year in which the contribution to the provision is made against the balance sheet and not the operating statement of financial performance. The two items namely, debt impairment and irrecoverable debt written off must not be seen in isolation. When combined the variance equates to 0.22% (R4,9 million over expenditure).</p>	<p>No immediate corrective action required.</p>

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b><u>Expenditure By Type</u></b>				
Operational costs	(149 179)	-6.3%	The variance is mainly on: 1. R&M Hire of LDV, Panel Van, Bus, Specialised Vehicles, due to lower than anticipated hiring of fleet for pond cleaning. 2. Electricity, due to: a) The late receipt of invoices for services rendered in February 2026. b) The downward fluctuations in electricity usage at some of the bulk water plants. 3. Vehicle Tracking, due to invoices still being vetted for correctness before payment can be processed. Additionally, less than planned units were installed. 4. Uniform & Protective Clothing, due to less protective clothing item replacements. 5. Motor Claims, due to a misalignment between actuals and period budget. 6. Water Resource Management Charge DWS, due to outstanding invoices from DWS. 7. Indigent Relief: Electricity - Eskom, due to less indigent applications than originally anticipated because of fewer ratepayers meeting the indigent criteria as per the Indigent Policy requirements.	Period budget re-alignments to be implemented. PMs to follow up on outstanding invoices for electricity as well as Water Resource Management Charge DWS.
Losses on Disposal of Assets	13 523	772.0%	The variance is due to several vehicle hijackings resulting in the damaged vehicles being sold at a loss.	No immediate corrective action required.
Other Losses	431	0.2%	Immaterial variance.	-

**Table SC1: Material variance explanations for capital expenditure by vote**

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><b>Capital Expenditure by Vote</b></p> <p>Vote 1 - Community Services &amp; Health</p>	(23 415)	-11.8%	<p>The current negative variance reflects on the following projects:</p> <ol style="list-style-type: none"> <li>1. Mnandi Beach Upgrade, where the project experienced an initial delay due to a purchase order (PO) stoppage. Portions of the remaining major civil works and building works have since commenced. The project is anticipated to be completed by end of May 2026.</li> <li>2. Library Upgrades and Extensions FY26, where the Browns Farm Library Project has been delayed as quotations for the supply and installation of the roof were received later than anticipated.</li> <li>3. Swimming Pool Redevelopment, where implementation has been delayed due to emergency works that were required. The project is anticipated to be completed by the end of March 2026.</li> <li>4. Upgrade Maitland Crematorium, where the project experienced initial delays as the works package documentation was finalised later than anticipated. This matter has since been resolved, and work is currently in progress.</li> <li>5. Upgrades to Clinics - East FY26, where invoices were received later than anticipated. Additional delays occurred due to the unavailability of approved plans and quotations being received later than anticipated.</li> <li>6. Tafelsig Clinic Extensions and Upgrade, where implementation was delayed due to revision of the contractor's costing framework. This matter has since been resolved, and the appointment of the contractor has been finalised.</li> <li>7. Environmental Health Equipment: Add, where the project experienced initial delays as the Request for Quotation (RFQ) process took longer than anticipated. This has since been resolved, orders have been placed, and RFQs are closing during March 2026.</li> </ol>	<p>Project managers (PMs) together with the support of the finance manager/heads will:</p> <ol style="list-style-type: none"> <li>1. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously.</li> <li>2. Identify challenges and process ongoing virements where applicable to ensure maximum capital spend at financial year-end.</li> <li>3. Process all outstanding purchase orders once contracts are available.</li> <li>4. Process outstanding contract price adjustments.</li> </ol>
Vote 2 - Corporate Services	(39 755)	-13.0%	<p>The negative variance reflects on the following projects/programmes:</p> <ol style="list-style-type: none"> <li>1. Plant Replacement FY26, where the delivery of some items is delayed as a result of a contract breach.</li> <li>2. Fleet Replacement FY26, which is behind on planned expenditure due to delays in delivery of fleet vehicles.</li> <li>3. Finance and Operational Core Software, where delays were experienced in onboarding the full complement of required resources.</li> </ol>	<ol style="list-style-type: none"> <li>1. The Fleet Contract Management Unit is actively addressing the matter, with resolution anticipated in March 2026, after which deliveries are expected to commence.</li> <li>2. The contract manager is actively engaging with the supplier to facilitate delivery of the outstanding vehicles.</li> <li>3. All required resources have now been successfully secured and commitments have been finalised, with expenditure expected to increase in the forthcoming periods.</li> </ol>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Capital Expenditure by Vote</b>				
Vote 3 - Economic Growth	(27 456)	-47.6%	The negative variance reflects on the following projects/programmes: 1. Construction: Trading Structures, Gatesville, where the project is experiencing delays due to the unexpected discovery of underground services. Commencement of electrical tracing work is pending wayleave approval. 2. Professional Service Providers (PSPs) deliverables have been delayed due to consultancy-related constraints affecting the following projects: a) Upgrade: Ablutions & Plumbing, Athlone Stadium; and b) Construction: Trading Infrastructure, Vuyani PT.	The PM is actively engaging with PSPs to secure early submission of outstanding quotations to allow for the timely processing of additional orders. Orders are anticipated to be placed in March 2026.
Vote 4 - Energy	(75 281)	-8.6%	The negative variance reflects on the following projects/programmes: 1. Noordhoek Low Voltage Depot, where the project is behind schedule due to initial delays in Land Use Management (LUM) approval. The project is, however, now on track and progressing in line with revised timelines agreed with the contractor after LUM approval was obtained. 2. Woodstock 132 kV GIS Replacement, which is behind schedule due to delays in equipment deliveries. Delivery of equipment is scheduled for April/May 2026. 3. System Equipment Replacement: South Area FY26, where the project is behind schedule due to the initial prioritisation of work with the contractor taking longer than anticipated. Material reservations have since been placed, and work has now commenced on site.	Ongoing engagement with PMs to ensure that all orders and invoices are placed and processed promptly.
Vote 5 - Finance	19 986	51.8%	The variance reflects mainly on the LED Big Screen Replacement Project, where the screens were delivered earlier than anticipated.	The project is scheduled to be completed by May 2026 and will be closely monitored.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Capital Expenditure by Vote</b>				
Vote 6 - Future Planning & Resilience	2 501	38.7%	The positive variance reflects mainly on Contract Management System Integration 4.0 Project, where the project is currently ahead of schedule, due to improved vendor performance.	Further orders have been placed; awaiting delivery.
Vote 7 - Human Settlements	(5 512)	-0.7%	Immaterial variance.	-
Vote 8 - Office of the City Manager	115	3.5%	Immaterial variance.	-
Vote 9 - Safety & Security	(19 794)	-8.3%	<p>The negative variance reflects mainly on the following projects:</p> <ol style="list-style-type: none"> <li>1. EPIC Portable Printers: Replacement FY26, where delivery is delayed due to unavailability of stock.</li> <li>2. Orders on the following projects were placed later than anticipated as the process of vetting quotations took longer than initially anticipated:                             <ol style="list-style-type: none"> <li>a) Joint Policing Centre: Upgrade &amp; Refurbishment; and</li> <li>b) Fire Facilities Minor Upgrade.</li> </ol> </li> <li>3. Vehicles: Additional FY26, where orders were placed later than anticipated due to delays with the activation of items required on tender 213G/2023/24.</li> <li>4. The completion of project snag items on the following projects has taken longer than anticipated:                             <ol style="list-style-type: none"> <li>a) Law Enforcement Facilities Minor Upgrade</li> <li>b) Lakeside Fire Station Upgrade</li> </ol> </li> <li>5. Vehicles: Additional FY26, where delivery is taking longer than anticipated due to unavailability of stock.</li> </ol>	PMs together with the support of the finance manager/heads will continue to closely monitor and ensure that projects are implemented within the prescribed timelines.

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**Table SC1: Material variance explanations for cash flow**

Description R thousands	YTD Variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Property rates	(180 762)	-1.9%	The variance is mainly due to timing differences between collection and when receipts were expected during the period. The variance is expected to normalise in upcoming months.	No corrective action required.
Service charges	579 852	2.6%	Immaterial variance.	-
Other revenue	755 210	16.1%	Higher than expected other revenue received. Moreover, the system is unable to categorise all revenue received at the time of reporting.	No corrective action required.
Government - operating	(152 053)	-2.6%	Grants received were lower than anticipated. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Government - capital	619 990	33.0%	The variance is mainly attributable to the incorrect seasonalisation of the PTNG tranche of R841 million and the USDG of R363,55 million, which were received in November 2025 and February 2026, respectively. During the mid-year adjustments budget process, these grants were allocated to June 2026. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Interest	142 089	15.5%	Interest received is higher than expected due to higher cash and investment balances and better than anticipated interest rates offered in the market.	No corrective action required.
Dividends	-	-	-	-
<b>Payments</b>				
Suppliers and employees	46 115	-0.1%	Immaterial variance.	-
Finance charges	58	0.0%	Immaterial variance.	-
Transfers and Grants	(96 531)	98.3%	The system is unable to correctly allocate all monthly cash payments relating to transfers and grants at the time of reporting.	No corrective action required.
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(1 814 682)</b>	<b>-35.4%</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Receipts</b>				
Proceeds on disposal of PPE	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-
<b>Payments</b>				
Capital assets	(317 599)	4.8%	Lower capital payments than anticipated. Moreover, the system is unable to accurately differentiate between operating- and capital related spending at the time of reporting.	No corrective action required.
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(317 599)</b>	<b>4.8%</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Receipts</b>				
Short term loans	-	-	-	-
Borrowing long term/refinancing	(700 000)	-20.0%	The variance is due to better than anticipated cash flow position, therefore the loan drawdown originally budgeted for in December 2025, was not utilised.	No corrective action required.
Increase (decrease) in consumer deposits	-	-	-	-
<b>Payments</b>				
Repayment of borrowing	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>700 000</b>	<b>24.1%</b>		

**Table SC2: Monthly Budget Statement - performance indicators**

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-2.9%	3.6%	3.1%	2.9%	7.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	86.9%	55.5%	54.8%	48.8%	56.0%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.5%	36.7%	27.9%	19.5%	27.9%
Gearing	Long Term Borrowing/ Total Community Wealth	124.4%	18.3%	12.9%	11.1%	12.9%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	1.7	1.6	1.6	2.3	1.6
Liquidity Ratio	Cash and Cash Equivalents/Current Liabilities	1.1	0.8	0.9	1.4	0.9
<b>Revenue Management</b>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.4%	15.0%	13.8%	18.0%	13.6%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	99.98%	0.0%
<b>Other Indicators</b>						
Employee costs	Employee costs/Total Revenue - capital revenue	27.7%	29.5%	29.1%	27.4%	28.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	8.8%	9.7%	9.6%	7.6%	9.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	6.9%	7.6%	7.1%	6.7%	7.0%

**Table SC4 Monthly Budget Statement Aged Creditors**

Description	Budget Year 2025/26									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 929	860	-	-	1	772	2	54	51 617	32 766
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>49 929</b>	<b>860</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>772</b>	<b>2</b>	<b>54</b>	<b>51 617</b>	<b>32 766</b>

**Table SC3 Monthly budget statement Aged Debtors**

Description	Budget Year 2025/26											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	660 598	75 996	100 062	54 824	52 764	57 530	300 886	1 421 233	2 723 892	1 887 236	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	990 180	74 140	66 936	40 553	41 982	(3 335)	162 958	475 323	1 848 737	717 481	-	-
Receivables from Non-exchange Transactions - Property Rates	930 797	65 759	93 230	41 427	49 062	42 122	211 236	935 948	2 369 582	1 279 796	-	-
Receivables from Exchange Transactions - Waste Water Management	321 622	34 435	42 243	21 985	20 114	21 125	110 106	534 339	1 105 970	707 669	-	-
Receivables from Exchange Transactions - Waste Management	187 163	21 490	27 073	15 396	15 630	15 222	68 239	331 667	681 879	446 154	-	-
Receivables from Exchange Transactions - Property Rental Debtors	135 210	19 418	15 801	14 857	22 043	22 538	82 997	686 341	999 207	828 778	-	-
Interest on Arrear Debtor Accounts	86 936	39 782	37 532	37 080	35 181	32 221	36 846	7 851	313 430	149 181	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(78 163)	(48 123)	(28 972)	(8 057)	(5 821)	(93 128)	(69 039)	(236 215)	(567 517)	(412 259)	-	-
<b>Total By Income Source</b>	<b>3 234 343</b>	<b>282 898</b>	<b>353 904</b>	<b>218 066</b>	<b>230 957</b>	<b>94 295</b>	<b>904 231</b>	<b>4 156 487</b>	<b>9 475 179</b>	<b>5 604 035</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>	<b>2 952 487</b>	<b>280 337</b>	<b>355 782</b>	<b>267 320</b>	<b>216 142</b>	<b>214 008</b>	<b>1 030 605</b>	<b>4 997 853</b>	<b>10 314 535</b>	<b>6 725 929</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	145 715	12 845	31 077	12 279	10 114	(82 422)	(54 940)	41 175	115 842	(73 795)	-	-
Commercial	1 355 819	63 388	74 533	26 626	26 888	30 623	121 047	280 115	1 979 038	485 299	-	-
Households	1 569 087	185 570	221 816	139 520	145 929	145 324	671 680	3 375 584	6 454 509	4 478 036	-	-
Other	163 722	21 095	26 478	39 642	48 026	771	166 444	459 612	925 789	714 495	-	-
<b>Total By Customer Group</b>	<b>3 234 343</b>	<b>282 898</b>	<b>353 904</b>	<b>218 066</b>	<b>230 957</b>	<b>94 295</b>	<b>904 231</b>	<b>4 156 487</b>	<b>9 475 179</b>	<b>5 604 035</b>	<b>-</b>	<b>-</b>

**Table SC5 Monthly Budget Statement investment portfolio**

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

Investments by maturity Name of institution & investment ID R thousands	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
	Days								
ABSA Bank	60	Fixed	6.90%	2026/03/06	100 000	529	-	-	100 529
ABSA Bank	57	Fixed	6.85%	2026/03/06	35 000	184	-	-	35 184
ABSA Bank	63	Fixed	6.87%	2026/03/13	35 000	184	-	-	35 184
ABSA Bank	63	Fixed	6.87%	2026/03/13	40 000	211	-	-	40 211
ABSA Bank	60	Fixed	6.85%	2026/03/13	65 000	342	-	-	65 342
ABSA Bank	60	Fixed	6.87%	2026/03/20	50 000	264	-	-	50 264
ABSA Bank	59	Fixed	6.86%	2026/03/20	25 000	132	-	-	25 132
ABSA Bank	98	Fixed	7.00%	2026/03/27	90 000	483	-	-	90 483
ABSA Bank	65	Fixed	6.86%	2026/03/27	30 000	158	-	-	30 158
ABSA Bank	64	Fixed	6.86%	2026/03/27	45 000	237	-	-	45 237
ABSA Bank	63	Fixed	6.85%	2026/03/27	105 000	552	-	-	105 552
ABSA Bank	63	Fixed	6.85%	2026/03/30	70 000	368	-	-	70 368
ABSA Bank	62	Fixed	6.85%	2026/03/30	90 000	473	-	-	90 473
ABSA Bank	60	Fixed	6.85%	2026/03/30	50 000	263	-	-	50 263
ABSA Bank	56	Fixed	6.85%	2026/03/30	220 000	1 115	-	-	221 115
ABSA Bank	56	Fixed	6.85%	2026/03/31	95 000	464	-	-	95 464
ABSA Bank	57	Fixed	6.86%	2026/04/02	70 000	329	-	-	70 329
ABSA Bank	56	Fixed	6.85%	2026/04/02	50 000	225	-	-	50 225
ABSA Bank	60	Fixed	6.85%	2026/04/10	90 000	338	-	-	90 338
ABSA Bank	59	Fixed	6.85%	2026/04/10	50 000	178	-	-	50 178
ABSA Bank	65	Fixed	6.85%	2026/04/17	35 000	118	-	-	35 118
ABSA Bank	64	Fixed	6.85%	2026/04/17	35 000	112	-	-	35 112
ABSA Bank	63	Fixed	6.85%	2026/04/17	30 000	90	-	-	30 090
ABSA Bank	67	Fixed	6.85%	2026/04/24	55 000	134	-	-	55 134
ABSA Bank	66	Fixed	6.85%	2026/04/24	50 000	113	-	-	50 113
ABSA Bank	70	Fixed	6.85%	2026/04/29	30 000	62	-	-	30 062
ABSA Bank	69	Fixed	6.85%	2026/04/29	40 000	75	-	-	40 075
ABSA Bank	68	Fixed	6.85%	2026/04/29	35 000	59	-	-	35 059
ABSA Bank	65	Fixed	6.85%	2026/04/29	70 000	79	-	-	70 079
ABSA Bank	64	Fixed	6.85%	2026/04/29	25 000	23	-	-	25 023
ABSA Bank	63	Fixed	6.85%	2026/04/29	30 000	23	-	-	30 023
ABSA Bank	62	Fixed	6.82%	2026/04/29	60 000	34	-	-	60 034
Firststrand	60	Fixed	6.85%	2026/03/06	60 000	315	-	-	60 315
Firststrand	57	Fixed	6.83%	2026/03/06	135 000	707	-	-	135 707
Firststrand	63	Fixed	6.85%	2026/03/13	35 000	184	-	-	35 184
Firststrand	63	Fixed	6.85%	2026/03/13	35 000	184	-	-	35 184
Firststrand	63	Fixed	6.85%	2026/03/13	105 000	552	-	-	105 552
Firststrand	60	Fixed	6.85%	2026/03/13	65 000	342	-	-	65 342
Firststrand	66	Fixed	6.87%	2026/03/20	175 000	922	-	-	175 922
Firststrand	60	Fixed	6.85%	2026/03/20	50 000	263	-	-	50 263
Firststrand	59	Fixed	6.85%	2026/03/20	40 000	210	-	-	40 210
Firststrand	98	Fixed	7.01%	2026/03/27	100 000	538	-	-	100 538
Firststrand	65	Fixed	6.87%	2026/03/27	50 000	264	-	-	50 264
Firststrand	64	Fixed	6.87%	2026/03/27	50 000	264	-	-	50 264
Firststrand	63	Fixed	6.87%	2026/03/27	120 000	632	-	-	120 632

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
	Days								
R thousands									
Firststrand	63	Fixed	6.87%	2026/03/30	70 000	369	-	-	70 369
Firststrand	62	Fixed	6.87%	2026/03/30	55 000	290	-	-	55 290
Firststrand	62	Fixed	6.87%	2026/03/30	95 000	501	-	-	95 501
Firststrand	60	Fixed	6.85%	2026/03/30	55 000	289	-	-	55 289
Firststrand	56	Fixed	6.85%	2026/03/30	130 000	659	-	-	130 659
Firststrand	56	Fixed	6.85%	2026/03/31	35 000	171	-	-	35 171
Firststrand	57	Fixed	6.85%	2026/04/02	85 000	399	-	-	85 399
Firststrand	56	Fixed	6.85%	2026/04/02	65 000	293	-	-	65 293
Firststrand	60	Fixed	6.85%	2026/04/10	95 000	357	-	-	95 357
Firststrand	59	Fixed	6.84%	2026/04/10	70 000	249	-	-	70 249
Firststrand	65	Fixed	6.85%	2026/04/17	40 000	135	-	-	40 135
Firststrand	64	Fixed	6.85%	2026/04/17	50 000	160	-	-	50 160
Firststrand	63	Fixed	6.85%	2026/04/17	30 000	90	-	-	30 090
Firststrand	67	Fixed	6.85%	2026/04/24	85 000	207	-	-	85 207
Firststrand	66	Fixed	6.85%	2026/04/24	55 000	124	-	-	55 124
Firststrand	70	Fixed	6.85%	2026/04/29	40 000	83	-	-	40 083
Firststrand	69	Fixed	6.85%	2026/04/29	50 000	94	-	-	50 094
Firststrand	68	Fixed	6.85%	2026/04/29	30 000	51	-	-	30 051
Firststrand	65	Fixed	6.85%	2026/04/29	75 000	84	-	-	75 084
Firststrand	64	Fixed	6.85%	2026/04/29	35 000	33	-	-	35 033
Firststrand	63	Fixed	6.85%	2026/04/29	35 000	26	-	-	35 026
Firststrand	62	Fixed	6.85%	2026/04/29	75 000	42	-	-	75 042
Investec Bank	60	Fixed	6.93%	2026/03/06	40 000	212	-	-	40 212
Investec Bank	98	Fixed	7.03%	2026/03/27	90 000	485	-	-	90 485
Investec Bank	60	Fixed	6.90%	2026/03/30	55 000	291	-	-	55 291
Investec Bank	56	Fixed	6.90%	2026/03/30	20 000	102	-	-	20 102
Investec Bank	56	Fixed	6.90%	2026/03/31	10 000	49	-	-	10 049
Investec Bank	57	Fixed	6.90%	2026/04/02	30 000	142	-	-	30 142
Investec Bank	56	Fixed	6.90%	2026/04/02	20 000	91	-	-	20 091
Investec Bank	65	Fixed	6.90%	2026/04/17	10 000	34	-	-	10 034
Investec Bank	64	Fixed	6.90%	2026/04/17	15 000	48	-	-	15 048
Investec Bank	66	Fixed	6.88%	2026/04/24	20 000	45	-	-	20 045
Investec Bank	70	Fixed	6.88%	2026/04/29	15 000	31	-	-	15 031
Investec Bank	69	Fixed	6.88%	2026/04/29	15 000	28	-	-	15 028
Investec Bank	65	Fixed	6.80%	2026/04/29	20 000	22	-	-	20 022
Investec Bank	64	Fixed	6.80%	2026/04/29	10 000	9	-	-	10 009
Investec Bank	63	Fixed	6.80%	2026/04/29	15 000	11	-	-	15 011
Investec Bank	62	Fixed	6.80%	2026/04/29	25 000	14	-	-	25 014
Nedbank	365	Fixed	7.70%	2026/06/30	39 648	234	-	-	39 882
Nedbank	365	Fixed	7.70%	2026/06/30	49 575	293	-	-	49 868
Nedbank	365	Fixed	7.70%	2026/06/30	62 100	367	-	-	62 467
Nedbank	365	Fixed	7.70%	2026/06/30	715	4	-	-	719
Nedbank	365	Fixed	7.70%	2026/06/30	590	3	-	-	593
Nedbank	365	Fixed	7.70%	2026/06/30	13 900	82	-	-	13 982
Nedbank	365	Fixed	7.70%	2026/06/30	290	2	-	-	292
Nedbank	365	Fixed	7.70%	2026/06/30	1 479	9	-	-	1 488
Nedbank	365	Fixed	7.70%	2026/06/30	28 000	165	-	-	28 165
Nedbank	365	Fixed	7.70%	2026/06/30	38 596	228	-	-	38 824
Nedbank	365	Fixed	7.70%	2026/06/30	25 116	148	-	-	25 265
Nedbank	365	Fixed	7.70%	2026/06/30	22 161	131	-	-	22 292
Nedbank	365	Fixed	7.70%	2026/06/30	17 465	103	-	-	17 569
Nedbank	365	Fixed	7.70%	2026/06/30	23 042	136	-	-	23 179
Nedbank	190	Fixed	7.10%	2026/06/30	13 400	73	-	-	13 473
Nedbank	60	Fixed	7.00%	2026/03/06	100 000	537	-	-	100 537

Table continues on next page.

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

Investments by maturity Name of institution & investment ID R thousands	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
	Days								
Nedbank	60	Fixed	6.95%	2026/03/13	65 000	347	-	-	65 347
Nedbank	60	Fixed	7.00%	2026/03/20	50 000	268	-	-	50 268
Nedbank	59	Fixed	7.00%	2026/03/20	30 000	161	-	-	30 161
Nedbank	98	Fixed	7.10%	2026/03/27	105 000	572	-	-	105 572
Nedbank	65	Fixed	7.00%	2026/03/27	25 000	134	-	-	25 134
Nedbank	64	Fixed	7.00%	2026/03/27	45 000	242	-	-	45 242
Nedbank	63	Fixed	7.00%	2026/03/30	80 000	430	-	-	80 430
Nedbank	61	Fixed	7.00%	2026/03/30	40 000	215	-	-	40 215
Nedbank	56	Fixed	6.95%	2026/03/30	60 000	308	-	-	60 308
Nedbank	56	Fixed	7.00%	2026/03/31	30 000	150	-	-	30 150
Nedbank	57	Fixed	7.00%	2026/04/02	60 000	288	-	-	60 288
Nedbank	56	Fixed	7.00%	2026/04/02	45 000	207	-	-	45 207
Nedbank	60	Fixed	7.00%	2026/04/10	90 000	345	-	-	90 345
Nedbank	59	Fixed	7.00%	2026/04/10	40 000	146	-	-	40 146
Nedbank	65	Fixed	7.00%	2026/04/17	25 000	86	-	-	25 086
Nedbank	64	Fixed	7.00%	2026/04/17	35 000	114	-	-	35 114
Nedbank	63	Fixed	7.00%	2026/04/17	35 000	107	-	-	35 107
Nedbank	67	Fixed	7.00%	2026/04/24	55 000	137	-	-	55 137
Nedbank	66	Fixed	7.00%	2026/04/24	40 000	92	-	-	40 092
Nedbank	70	Fixed	7.00%	2026/04/29	25 000	53	-	-	25 053
Nedbank	69	Fixed	7.00%	2026/04/29	30 000	58	-	-	30 058
Nedbank	65	Fixed	7.00%	2026/04/29	25 000	29	-	-	25 029
Nedbank	64	Fixed	7.00%	2026/04/29	25 000	24	-	-	25 024
Nedbank	63	Fixed	7.00%	2026/04/29	25 000	19	-	-	25 019
Nedbank	62	Fixed	7.00%	2026/04/29	50 000	29	-	-	50 029
Standard Bank	60	Fixed	6.97%	2026/03/06	100 000	535	-	-	100 535
Standard Bank	57	Fixed	6.94%	2026/03/06	30 000	160	-	-	30 160
Standard Bank	63	Fixed	6.95%	2026/03/13	20 000	107	-	-	20 107
Standard Bank	63	Fixed	6.95%	2026/03/13	40 000	213	-	-	40 213
Standard Bank	63	Fixed	6.95%	2026/03/13	55 000	293	-	-	55 293
Standard Bank	60	Fixed	6.95%	2026/03/13	65 000	347	-	-	65 347
Standard Bank	60	Fixed	6.95%	2026/03/20	50 000	267	-	-	50 267
Standard Bank	59	Fixed	6.95%	2026/03/20	30 000	160	-	-	30 160
Standard Bank	98	Fixed	7.16%	2026/03/27	110 000	604	-	-	110 604
Standard Bank	65	Fixed	6.96%	2026/03/27	30 000	160	-	-	30 160
Standard Bank	64	Fixed	6.96%	2026/03/27	45 000	240	-	-	45 240
Standard Bank	63	Fixed	6.96%	2026/03/27	125 000	667	-	-	125 667
Standard Bank	63	Fixed	6.93%	2026/03/30	75 000	399	-	-	75 399
Standard Bank	62	Fixed	6.93%	2026/03/30	100 000	532	-	-	100 532
Standard Bank	60	Fixed	6.90%	2026/03/30	55 000	291	-	-	55 291
Standard Bank	59	Fixed	6.90%	2026/03/30	85 000	450	-	-	85 450
Standard Bank	56	Fixed	6.94%	2026/03/30	90 000	462	-	-	90 462
Standard Bank	56	Fixed	6.94%	2026/03/31	30 000	148	-	-	30 148
Standard Bank	57	Fixed	6.95%	2026/04/02	80 000	381	-	-	80 381
Standard Bank	56	Fixed	6.94%	2026/04/02	55 000	251	-	-	55 251
Standard Bank	55	Fixed	6.94%	2026/04/02	60 000	262	-	-	60 262
Standard Bank	60	Fixed	6.95%	2026/04/10	90 000	343	-	-	90 343
Standard Bank	59	Fixed	6.92%	2026/04/10	50 000	180	-	-	50 180
Standard Bank	65	Fixed	6.93%	2026/04/17	35 000	120	-	-	35 120
Standard Bank	64	Fixed	6.92%	2026/04/17	40 000	129	-	-	40 129
Standard Bank	63	Fixed	6.93%	2026/04/17	30 000	91	-	-	30 091
Standard Bank	67	Fixed	6.93%	2026/04/24	65 000	160	-	-	65 160
Standard Bank	66	Fixed	6.93%	2026/04/24	45 000	103	-	-	45 103
Standard Bank	70	Fixed	6.93%	2026/04/29	35 000	73	-	-	35 073
Standard Bank	69	Fixed	6.93%	2026/04/29	45 000	85	-	-	45 085

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
	Days								
<b>R thousands</b>									
Standard Bank	65	Fixed	6.93%	29 April 2026	65 000	74	-	-	65 074
Standard Bank	64	Fixed	6.90%	29 April 2026	30 000	28	-	-	30 028
Standard Bank	63	Fixed	6.90%	29 April 2026	30 000	23	-	-	30 023
Standard Bank	62	Fixed	6.87%	29 April 2026	65 000	37	-	-	65 037
ABSA Bank	-	Call deposit	6.75%	-	483 102	2 466	(95 000)	-	390 569
Firststrand Bank	-	Call deposit	6.60%	-	387 174	1 915	(97 174)	-	291 915
Investec Bank	-	Call deposit	6.50%	-	251 418	1 247	(1 418)	-	251 247
Nedbank	-	Call deposit	6.60%	-	367 062	1 826	(62 062)	-	306 826
Standard Bank	-	Call deposit	6.75%	-	487 797	2 480	(87 797)	-	402 480
Nedbank current account	-	Current account	6.55%	-	470 520	1 231	-	402 582	874 333
Fund Managers	-	-	-	-	10 164 727	64 459	-	-	10 229 186
Cash in transit	-	-	-	-	31 880	-	(27 167)	-	4 713
CTICC	-	-	-	-	271 435	-	-	-	271 435
COID	-	-	-	-	50 179	(53)	(13 333)	-	36 793
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	-	-	-	56 500
<b>TOTAL INVESTMENTS AND INTEREST</b>					<b>21 232 873</b>		<b>(383 951)</b>	<b>402 582</b>	<b>21 362 170</b>

## Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>5 222 539</b>	<b>5 774 169</b>	<b>5 769 789</b>	<b>3 959 806</b>	<b>3 956 902</b>	<b>2 904</b>	<b>0.1%</b>	<b>5 769 789</b>
Local Government Equitable Share	4 365 700	4 693 517	4 693 517	3 520 138	3 520 138	-	-	4 693 517
Finance Management grant	996	1 000	1 000	300	300	-	-	1 000
Urban Settlements Development Grant	39 952	199 548	164 268	27 903	16 842	11 061	65.7%	164 268
Energy Efficiency and Demand Side Management Grant	866	980	1 450	193	541	(348)	-64.3%	1 450
Department of Environmental Affairs and Tourism	384	-	-	-	-	-	-	-
Expanded Public Works Programme	26 268	14 926	15 310	14 758	14 877	(119)	-0.8%	15 310
Infrastructure Skills Development	13 952	25 600	25 600	10 278	13 902	(3 623)	-26.1%	25 600
Public Transport Network Grant	545 018	571 325	571 325	269 935	279 859	(9 924)	-3.5%	571 325
Informal Settlements Upgrading Partnership Grant	26 678	97 240	97 459	14 590	13 333	1 257	9.4%	97 459
GBS Grant	(134)	-	-	-	-	-	-	-
National Skills Fund	1 446	-	-	-	-	-	-	-
Programme And Project Preparation Support Grant	76 797	57 600	-	-	-	-	-	-
Public Employment Program (NT PEP)	121 454	90 000	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	-	22 434	-	-	-	-	-	-
Municipal Disaster Recovery Grant	2 467	-	13 757	9 040	4 469	4 571	102.3%	13 757
Urban Development Financing Grant	-	-	183 252	91 656	89 790	1 866	2.1%	183 252
State Dept: RLCC	-	-	2 851	1 014	2 851	(1 837)	-64.4%	2 851
Regional Land Claims	696	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>1 117 802</b>	<b>1 438 018</b>	<b>1 487 253</b>	<b>841 097</b>	<b>912 239</b>	<b>(71 142)</b>	<b>-7.8%</b>	<b>1 487 253</b>
Cultural Affairs and Sport - Provincial Library Services	56 354	57 473	58 508	32 064	38 251	(6 187)	-16.2%	58 508
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	1 438	-	39	-	-	-	-	39
Human Settlements - Human Settlement Development Grant	233 188	304 420	351 070	168 100	194 782	(26 682)	-13.7%	351 070
Health - TB	30 774	31 602	31 602	-	-	-	-	31 602
Health - ARV	260 986	299 819	299 819	177 818	185 467	(7 649)	-4.1%	299 819
Health - Nutrition	3 347	6 068	6 068	4 648	4 154	495	11.9%	6 068
Health - Vaccines	88 033	100 644	100 644	69 309	84 402	(15 093)	-17.9%	100 644
Comprehensive Health	-	204 230	204 230	102 115	102 115	-	-	204 230
LEAP	353 000	350 000	350 000	241 577	253 055	(11 478)	-4.5%	350 000
Transport and Public Works - Provision for persons with special needs	10 175	10 000	10 040	10 000	10 040	(40)	-0.4%	10 040
Community Safety - Law Enforcement Auxiliary Services	5 393	1 800	1 800	1 363	1 365	(2)	-0.1%	1 800
Community Development Workers	829	1 018	1 240	176	58	119	205.9%	1 240
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	1 109	1 400	(291)	-20.8%	2 000
Municipal accreditation and capacity building grant	11 796	18 497	18 719	8 545	12 529	(3 985)	-31.8%	18 719
Human Settlements - Informal Settlements	398	-	-	-	-	-	-	-
Finance Management Capacity Building Grant	150	-	1	-	-	-	-	1
Transport Systems - Public Transport Safety	4 577	8 236	8 236	-	-	-	-	8 236
Western Cape Department of Education: Schools Resource Officers	24 078	35 040	31 154	21 217	21 577	(360)	-1.7%	31 154
Human Settlements - Human Settlement Development Grant TDRG	-	7 171	7 202	-	-	-	-	7 202
Law Enforcement Officers for Health Facilities	4 311	-	4 579	3 054	3 044	10	0.3%	4 579
Title Deeds Restoration	10 676	-	-	-	-	-	-	-
NHBRC Enrolment Fess	15 953	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	346	-	304	-	-	-	-	304
<b>Other grant providers:</b>	<b>61 099</b>	<b>117 374</b>	<b>99 062</b>	<b>33 717</b>	<b>44 962</b>	<b>(11 245)</b>	<b>-25.0%</b>	<b>99 062</b>
CID	(7 252)	63 230	12 460	5 292	18 602	(13 310)	-71.6%	12 460
KFW- Technical Assistance (GDB)	57	12 000	19 943	-	-	-	-	19 943
State Dept: RLCC	-	7 900	-	-	-	-	-	-
Gates Foundation	19 264	-	-	-	-	-	-	-
National Treasury - Interest	42 277	29 586	65 885	28 425	26 360	2 065	7.8%	65 885
The Cape Academy for MST	(206)	-	-	-	-	-	-	-
CHIETA Learnership Programmes	596	-	536	-	-	-	-	536
Sustainable Energy Africa	-	-	237	-	-	-	-	237
CMTF	6 363	-	-	-	-	-	-	-
Department of Environmental Affairs and Tourism	-	220	-	-	-	-	-	-
Law Enforcement Officers for Health Facilities	-	4 438	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>6 401 440</b>	<b>7 329 561</b>	<b>7 356 104</b>	<b>4 834 620</b>	<b>4 914 104</b>	<b>(79 484)</b>	<b>-1.6%</b>	<b>7 356 104</b>

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>2 585 169</b>	<b>3 735 882</b>	<b>4 226 332</b>	<b>2 058 980</b>	<b>2 368 184</b>	<b>(309 203)</b>	<b>-13.1%</b>	<b>4 019 526</b>
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	6 100	6 020	5 550	2 639	5 541	(2 902)	-52.4%	5 550
National Treasury: Infrastructure Skills Development Grant	48	600	600	582	583	(1)	-0.2%	600
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	437 210	522 287	552 622	284 847	254 436	30 411	12.0%	550 493
National Treasury: Neighbourhood Development Partnership Grant	30 192	12 066	12 066	11 192	11 224	(31)	-0.3%	12 066
Transport: Public Transport Network Grant	254 118	401 162	401 162	240 532	252 053	(11 521)	-4.6%	386 175
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	917 985	1 905 000	1 905 000	743 175	988 321	(245 146)	-24.8%	1 784 305
National Treasury: Public Employment Programme	-	-	1 000	-	-	-	-	998
National Treasury: Urban Development Financing Grant	-	-	400 921	97 086	240 480	(143 394)	-59.6%	332 425
National Treasury: Municipal Disaster Recovery Grant	-	-	950	-	-	-	-	950
National Treasury: Urban Settlements Development Grant	939 516	888 746	946 460	678 927	615 546	63 381	10.3%	945 965
<b>Provincial Government:</b>	<b>14 308</b>	<b>6 657</b>	<b>10 690</b>	<b>5 349</b>	<b>6 236</b>	<b>(887)</b>	<b>-14.2%</b>	<b>10 690</b>
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 992	6 097	6 365	4 910	5 797	(887)	-15.3%	6 365
Provincial Government: Municipal Accreditation and Capacity Building Grant	-	560	439	439	439	-	-	439
Western Cape Department of Education: Schools Resource Officers	727	-	3 886	-	-	-	-	3 886
Law Enforcement Officers LEAP	7 000	-	-	-	-	-	-	-
Cultural Affairs and Sport: Library Services Replacement Funding	5	-	-	-	-	-	-	-
Law Enforcement Officers for Health Facilities	584	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>7 859</b>	<b>112 651</b>	<b>107 707</b>	<b>39 985</b>	<b>60 167</b>	<b>(20 182)</b>	<b>-33.5%</b>	<b>107 707</b>
Other: Other	7 859	112 651	107 707	39 985	60 167	(20 182)	-33.5%	107 707
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>9 008 776</b>	<b>11 184 751</b>	<b>11 700 832</b>	<b>6 938 935</b>	<b>7 348 691</b>	<b>(409 756)</b>	<b>-5.6%</b>	<b>11 494 027</b>

**Expenditure on councillor and board members' allowances and employee benefits****Table SC8 Monthly Budget Statement - councillor and staff benefits**

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	162 358	173 003	172 291	108 807	114 947	(6 141)	-5.3%	172 291
Pension and UIF Contributions	3 200	3 611	3 395	2 470	2 507	(38)	-1.5%	3 395
Medical Aid Contributions	-	-	15	6	6	-	-	15
Motor Vehicle Allowance	256	845	270	162	177	(15)	-8.6%	270
Cellphone Allowance	9 923	10 537	10 504	6 633	6 649	(16)	-0.2%	10 504
Other benefits and allowances	10 096	9 733	11 901	7 112	7 778	(666)	-8.6%	11 901
<b>Sub Total - Councillors</b>	<b>185 833</b>	<b>197 729</b>	<b>198 376</b>	<b>125 189</b>	<b>132 064</b>	<b>(6 875)</b>	<b>-5.2%</b>	<b>198 376</b>
<b>% increase</b>		<b>6.4%</b>	<b>6.7%</b>					<b>6.7%</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	35 804	39 285	38 369	26 309	25 958	351	1.4%	38 369
Pension and UIF Contributions	2 771	4 038	3 041	2 031	2 030	1	0.0%	3 041
Medical Aid Contributions	135	139	161	104	104	0	0.1%	161
Performance Bonus	1 677	-	-	-	-	-	-	-
Motor Vehicle Allowance	465	487	326	314	241	74	30.7%	326
Cellphone Allowance	585	654	628	441	425	16	3.9%	628
Other benefits and allowances	101	105	109	72	72	-	-	109
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>41 537</b>	<b>44 708</b>	<b>42 634</b>	<b>29 272</b>	<b>28 830</b>	<b>442</b>	<b>1.5%</b>	<b>42 634</b>
<b>% increase</b>		<b>7.6%</b>	<b>2.6%</b>					<b>2.6%</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	12 536 129	14 531 575	14 046 937	9 293 263	9 358 069	(64 806)	-0.7%	14 046 937
Pension and UIF Contributions	1 894 518	2 433 444	2 318 400	1 379 716	1 433 739	(54 023)	-3.8%	2 318 400
Medical Aid Contributions	1 133 885	1 296 344	1 276 138	812 668	805 867	6 801	0.8%	1 276 138
Overtime	1 030 426	1 024 125	1 166 981	725 772	728 667	(2 895)	-0.4%	1 166 981
Motor Vehicle Allowance	260 866	290 430	295 775	184 934	191 629	(6 695)	-3.5%	295 775
Cellphone Allowance	46 030	54 532	58 098	33 597	35 138	(1 541)	-4.4%	58 098
Housing Allowances	68 441	72 325	71 594	47 581	47 670	(88)	-0.2%	71 594
Other benefits and allowances	445 790	490 756	498 399	310 845	307 503	3 342	1.1%	498 399
Payments in lieu of leave	175 851	123 276	142 575	60 198	84 087	(23 888)	-28.4%	142 575
Long service awards	105 780	107 935	163 133	75 386	98 874	(23 488)	-23.8%	163 133
Post-retirement benefit obligations	779 280	412 989	725 061	279 204	282 806	(3 602)	-1.3%	725 061
Scarcity	-	6 651	-	-	-	-	-	-
Acting and post related allowance	11 059	-	6 955	5 141	5 181	(40)	-0.8%	6 955
<b>Sub Total - Other Municipal Staff</b>	<b>18 488 055</b>	<b>20 844 382</b>	<b>20 770 046</b>	<b>13 208 305</b>	<b>13 379 229</b>	<b>(170 924)</b>	<b>-1.3%</b>	<b>20 770 046</b>
<b>% increase</b>		<b>12.7%</b>	<b>12.3%</b>					<b>12.3%</b>
<b>Total Parent Municipality</b>	<b>18 715 426</b>	<b>21 086 819</b>	<b>21 011 057</b>	<b>13 362 765</b>	<b>13 540 122</b>	<b>(177 357)</b>	<b>-1.3%</b>	<b>21 011 057</b>

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
<b><u>Councillors (Political Office Bearers plus Other)</u></b>				
Basic Salaries and Wages	(6 141)	-5.3%	The variance is due to the planned annual increase in councillor remuneration that has not yet been implemented as well as Councillor vacancies over the year-to-date period.	It is anticipated that the backpay related to the increase in councillor remuneration will be paid in ensuing reporting periods.
Pension and UIF Contributions	(38)	-1.5%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(15)	-8.6%	Immaterial variance.	-
Cellphone Allowance	(16)	-0.2%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	(666)	-8.6%	Immaterial variance.	-
<b><u>Senior Managers of the Municipality</u></b>				
Basic Salaries and Wages	351	1.4%	Immaterial variance.	-
Pension and UIF Contributions	1	0.0%	Immaterial variance.	-
Medical Aid Contributions	0	0.1%	Immaterial variance.	-
Performance Bonus	-	-	-	-
Motor Vehicle Allowance	74	30.7%	The variance is due to a misalignment of the budget with the actual expenditure as a result of the structuring of TCOE by an Executive Director.	The periodic budget provisions to be reviewed and adjusted in line with actual trends.
Cellphone Allowance	16	3.9%	Immaterial variance.	-
Other benefits and allowances	-	-	-	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-

Table continues on next page.

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

Description	YTD Variance R	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Other Municipal Staff</b>				
Basic Salaries and Wages	(64 806)	-0.7%	The variance is mainly due to: 1. The turnaround time in filling vacancies. 2. The internal filling of vacancies.	The City had 3547 vacancies as at 28 February 2026; 7897 positions were filled (2343 internal, 1051 external, 1008 rehire & 3407 EPWP) with 1153 terminations processed since the start of the financial year.  Filling of vacancies is on-going and seasonal staff are appointed as and when required.
Pension and UIF Contributions	(54 023)	-3.8%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Medical Aid Contributions	6 801	0.8%	The slight overspend against the year-to-date budget is due to the impact of employees' right to review their existing medical aid schemes and plans annually, which resulted in a misalignment between the period budget and actual expenditure.	The periodic budget provisions to be reviewed and adjusted in line with actual trends.
Overtime	(2 895)	-0.4%	Immaterial variance.	-
Motor Vehicle Allowance	(6 695)	-3.5%	Immaterial variance.	-
Cellphone Allowance	(1 541)	-4.4%	Immaterial variance.	-
Housing Allowances	(88)	-0.2%	Immaterial variance.	-
Other benefits and allowances	3 342	1.1%	Immaterial variance.	-
Payments in lieu of leave	(23 888)	-28.4%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis. Payments further include encashment of leave days opted to by qualifying employees of long service awards.	The periodic budget provisions to be reviewed and adjusted in line with actual trends.
Long service awards	(23 488)	-23.8%	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	(3 602)	-1.3%	Immaterial variance.	-
Acting and post related allowance	(40)	-0.8%	Immaterial variance.	-

**Monthly actual and targets for cash flow**

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	1 171 666	1 320 985	1 243 107	1 337 064	1 183 109	1 070 126	1 028 419	1 087 960	1 106 100	1 104 953	1 099 864	1 045 503	13 798 856	14 818 887	15 804 826
Service charges - Electricity revenue	2 270 111	2 187 572	2 256 589	2 054 841	1 687 788	2 156 579	1 833 403	1 783 714	1 755 865	1 786 892	1 756 568	1 911 129	23 441 050	24 084 867	24 870 755
Service charges - Water revenue	395 868	389 722	405 466	464 839	442 682	522 221	510 865	539 918	470 329	455 096	479 852	276 168	5 353 026	5 788 937	6 982 510
Service charges - Waste Water Management	205 753	222 999	222 248	263 212	241 325	288 563	271 685	289 115	233 821	226 963	228 120	47 257	2 741 061	3 023 719	3 656 047
Service charges - Waste Mangement	66 423	110 972	107 477	178 500	156 238	114 791	169 497	155 900	192 721	198 760	195 043	573 621	2 219 943	2 605 253	2 805 557
Rental of facilities and equipment	45 661	41 233	34 349	52 198	27 808	34 774	33 138	36 395	29 269	29 062	29 535	(47 555)	345 865	388 569	466 088
Interest earned - external investments	131 749	118 711	123 034	147 579	150 124	144 896	120 269	121 946	95 808	77 795	78 926	(1 684)	1 309 154	648 785	789 055
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 073	25 683	26 510	29 822	27 880	33 207	29 084	29 105	31 827	30 182	30 228	86 698	405 299	392 592	416 560
Licences and permits	11 533	47 371	40 325	27 303	35 323	37 869	24 529	36 522	4 292	4 113	4 107	(225 378)	47 909	52 779	55 101
Agency services	-	-	-	-	-	-	-	-	25 737	24 667	24 627	227 843	302 874	310 022	337 339
Transfers and Subsidies - Operational	2 278 593	433 475	39 671	416 558	485 180	1 706 214	73 160	160 886	1 526 910	27 802	27 802	179 855	7 356 104	7 404 716	7 561 017
Other revenue	115 216	1 212 869	802 784	331 029	279 782	1 409 639	313 733	184 090	1 052 435	86 245	90 198	(1 902 831)	3 975 188	4 226 475	4 424 234
<b>Cash Receipts by Source</b>	<b>6 717 646</b>	<b>6 111 593</b>	<b>5 301 561</b>	<b>5 302 945</b>	<b>4 717 239</b>	<b>7 518 879</b>	<b>4 407 781</b>	<b>4 425 551</b>	<b>6 525 114</b>	<b>4 052 529</b>	<b>4 044 869</b>	<b>2 170 625</b>	<b>61 296 331</b>	<b>63 745 603</b>	<b>68 169 089</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	722 837	318 952	55 535	-	248 716	803 078	-	352 162	1 279 971	55 535	55 535	452 407	4 344 729	4 193 542	2 856 189
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	84 226	84 226	60 884	110 999
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	2 800 000	-	-	-	-	-	-	-	-	748 320	1 451 680	5 000 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	25 709	25 709	23 033	23 535
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	64	64	(25)	3
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(246 967)	(246 967)	(160 080)	(171 546)
<b>Total Cash Receipts by Source</b>	<b>7 440 483</b>	<b>9 230 544</b>	<b>5 357 096</b>	<b>5 302 945</b>	<b>4 965 954</b>	<b>8 321 957</b>	<b>4 407 781</b>	<b>4 777 714</b>	<b>7 805 085</b>	<b>4 108 064</b>	<b>4 848 724</b>	<b>3 937 743</b>	<b>70 504 091</b>	<b>72 862 957</b>	<b>75 988 268</b>

Table continues on next page.

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>															
<b>Cash Payments by Type</b>															
Employee related costs	1 591 579	1 568 900	1 585 265	1 594 757	2 486 708	1 626 117	1 651 196	1 646 987	1 676 151	1 656 161	1 658 001	1 593 048	20 334 872	22 105 265	23 666 256
Remuneration of councillors	14 783	14 719	14 691	14 767	14 748	14 657	14 736	14 949	16 564	16 542	16 465	30 755	198 376	207 615	217 996
Interest	12 713	-	13 851	104 465	66 562	258 642	10 170	2	11 354	98 809	60 012	369 479	1 006 061	1 253 076	1 682 659
Bulk purchases - Electricity	1 963 509	1 952 022	2 051 079	1 448 613	1 315 097	1 366 681	1 189 899	1 191 957	1 232 036	1 287 768	1 222 775	1 533 650	17 755 086	18 363 846	19 062 355
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	233 070	197 590	188 483	1 596 011	2 215 154	2 524 268	2 830 402
Contracted services	-	-	-	-	-	-	-	-	722 742	801 279	809 165	8 839 345	11 172 532	11 020 646	11 093 184
Transfers and subsidies - other municipalities	1 106	-	-	-	-	600	-	-	32 377	32 377	32 377	336 699	435 536	353 947	345 847
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 355 778	1 328 660	1 101 580	2 246 237	1 782 716	1 635 223	1 323 943	1 468 176	353 281	345 867	279 507	(10 249 432)	3 971 535	4 399 758	4 510 681
<b>Cash Payments by Type</b>	<b>5 939 468</b>	<b>4 864 301</b>	<b>4 766 467</b>	<b>5 408 839</b>	<b>5 665 829</b>	<b>4 901 921</b>	<b>4 189 944</b>	<b>4 322 072</b>	<b>4 277 576</b>	<b>4 436 394</b>	<b>4 266 786</b>	<b>4 049 555</b>	<b>57 089 152</b>	<b>60 228 422</b>	<b>63 409 379</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	998 055	509 172	738 595	917 261	904 303	1 227 045	299 901	693 936	1 016 487	959 750	1 120 826	4 090 232	13 475 562	13 788 881	13 613 667
Repayment of borrowing	50 000	-	79 481	70 533	139 699	200 744	50 000	-	79 481	70 533	139 699	224 077	1 104 247	1 244 359	1 452 860
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>6 987 523</b>	<b>5 373 472</b>	<b>5 584 542</b>	<b>6 396 634</b>	<b>6 709 831</b>	<b>6 329 710</b>	<b>4 539 845</b>	<b>5 016 008</b>	<b>5 373 543</b>	<b>5 466 677</b>	<b>5 527 311</b>	<b>8 363 864</b>	<b>71 668 960</b>	<b>75 261 662</b>	<b>78 475 906</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>452 961</b>	<b>3 857 072</b>	<b>(227 446)</b>	<b>(1 093 689)</b>	<b>(1 743 877)</b>	<b>1 992 247</b>	<b>(132 064)</b>	<b>(238 294)</b>	<b>2 431 541</b>	<b>(1 358 613)</b>	<b>(678 587)</b>	<b>(4 426 121)</b>	<b>(1 164 870)</b>	<b>(2 398 704)</b>	<b>(2 487 638)</b>
Cash/cash equivalents at the month/year beginning:	10 576 530	11 029 491	14 886 563	14 659 117	13 565 428	11 821 550	13 813 797	13 681 733	13 443 439	15 874 981	14 516 368	13 837 781	10 576 530	9 411 660	7 012 956
Cash/cash equivalents at the month/year end:	11 029 491	14 886 563	14 659 117	13 565 428	11 821 550	13 813 797	13 681 733	13 443 439	15 874 981	14 516 368	13 837 781	9 411 660	9 411 660	7 012 956	4 525 318

## Capital programme performance

The capital programme performance tables provide details of capital expenditure by month; and summaries of capital expenditure by asset class and sub-class.

**Table SC12 Monthly Budget Statement - capital expenditure trend**

Month	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>								
<b>Monthly expenditure performance trend</b>								
July	216 084	347 387	236 058	264 166	236 058	(28 108)	-11.9%	2.1%
August	513 268	794 731	686 552	916 511	922 611	6 100	0.7%	7.1%
September	651 018	1 029 792	906 638	1 802 787	1 829 249	26 462	1.4%	14.0%
October	877 846	1 001 066	1 011 011	2 829 204	2 840 260	11 056	0.4%	22.0%
November	900 341	1 113 595	1 082 836	3 816 054	3 923 096	107 042	2.7%	29.7%
December	1 048 353	993 193	1 136 595	5 061 782	5 059 692	(2 091)	0.0%	39.4%
January	344 250	733 740	746 868	5 445 693	5 806 559	360 867	6.2%	42.3%
February	650 898	1 261 209	1 215 947	6 276 236	7 022 506	746 271	10.6%	48.8%
March	701 720	1 308 356	1 693 300		8 715 807	-		
April	740 072	1 210 326	1 404 843		10 120 650	-		
May	887 776	1 315 570	1 663 809		11 784 458	-		
June	1 819 764	1 753 674	1 691 104		13 475 562	-		
<b>Total Capital expenditure</b>	<b>9 351 390</b>	<b>12 862 639</b>	<b>13 475 562</b>					

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

Description	2024/25	Budget Year 2025/26						Full Year Forecast
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>2 586 307</b>	<b>4 521 025</b>	<b>4 467 763</b>	<b>1 842 493</b>	<b>2 354 581</b>	<b>(512 088)</b>	<b>-21.7%</b>	<b>4 165 951</b>
Roads Infrastructure	1 265 887	2 562 889	2 390 333	1 007 742	1 310 022	(302 280)	-23.1%	2 263 789
Roads	1 257 084	2 559 939	2 386 277	1 005 111	1 307 795	(302 683)	-23.1%	2 259 733
Road Structures	1 304	950	1 426	-	250	(250)	-100.0%	1 426
Road Furniture	7 499	2 000	2 631	2 631	1 977	654	33.1%	2 631
Storm water Infrastructure	173 070	212 633	214 892	120 500	129 053	8 553	6.6%	212 954
Drainage Collection	173 070	212 633	214 892	120 500	129 053	(8 553)	-6.6%	212 954
Electrical Infrastructure	256 267	308 060	342 948	186 791	223 673	36 881	16.5%	342 948
HV Substations	178 197	232 590	267 478	126 606	165 851	(39 246)	-23.7%	267 478
LV Networks	78 071	75 470	75 470	60 185	57 821	2 364	4.1%	75 470
Water Supply Infrastructure	621 520	913 955	1 026 106	326 004	449 482	123 478	27.5%	852 935
Reservoirs	159 001	199 893	230 818	97 019	106 837	(9 818)	-9.2%	228 868
Pump Stations	24 457	31 991	33 523	13 829	18 060	(4 231)	-23.4%	28 973
Water Treatment Works	174 431	137 840	168 916	71 395	56 524	14 871	26.3%	164 329
Bulk Mains	82 451	72 610	149 687	38 872	26 770	12 102	45.2%	77 687
Distribution	181 180	471 620	443 161	104 889	241 291	(136 402)	-56.5%	353 078
Sanitation Infrastructure	196 689	496 515	475 703	192 845	230 668	37 822	16.4%	475 620
Reticulation	133 683	304 185	287 600	120 056	136 932	(16 876)	-12.3%	287 517
Waste Water Treatment Works	63 005	192 330	188 102	72 789	93 735	(20 946)	-22.3%	188 102
Solid Waste Infrastructure	71 878	20 873	10 515	4 017	5 344	(1 327)	-24.8%	10 438
Landfill Sites	71 878	20 873	10 515	4 017	5 344	(1 327)	-24.8%	10 438
Information and Communication Infrastructure	996	6 100	7 267	4 593	6 341	(1 747)	-27.6%	7 267
Data Centres	505	6 100	7 267	4 593	6 341	(1 747)	-27.6%	7 267
Core Layers	491	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>170 251</b>	<b>202 571</b>	<b>272 955</b>	<b>143 684</b>	<b>143 606</b>	<b>78</b>	<b>0.1%</b>	<b>263 665</b>
Community Facilities	170 201	201 921	272 085	143 642	143 356	286	0.2%	262 796
Halls	-	1 020	2 445	1 088	740	348	47.1%	2 445
Centres	-	1 246	-	-	-	-	-	-
Clinics/Care Centres	4 170	4 400	1 259	1 155	1 259	(104)	-8.2%	1 259
Fire/Ambulance Stations	4 026	4 000	3 226	256	652	(396)	-60.7%	3 226
Libraries	12 473	13 936	14 244	11 409	11 432	(23)	-0.2%	14 244
Public Open Space	1 930	-	227	38	227	(189)	-83.2%	227
Nature Reserves	616	-	-	-	-	-	-	-
Public Ablution Facilities	836	2 800	2 800	2 800	2 800	-	-	2 800
Markets	41 266	45 047	57 833	13 565	25 825	(12 260)	-47.5%	57 833
Taxi Ranks/Bus Terminals	104 884	129 472	190 052	113 331	100 421	12 910	12.9%	180 763
Sport and Recreation Facilities	49	650	870	42	250	(208)	-83.1%	870
Outdoor Facilities	49	650	870	42	250	(208)	-83.1%	870
<b>Other assets</b>	<b>190 472</b>	<b>51 849</b>	<b>119 863</b>	<b>37 387</b>	<b>57 607</b>	<b>(20 221)</b>	<b>-35.1%</b>	<b>119 863</b>
Operational Buildings	190 472	51 849	119 863	37 387	57 607	(20 221)	-35.1%	119 863
Municipal Offices	208 045	32 284	43 842	16 518	16 410	109	0.7%	43 842
Workshops	(17 573)	16 565	73 247	20 214	40 467	(20 253)	-50.0%	73 247
Laboratories	-	3 000	2 774	654	731	(76)	-10.4%	2 774
<b>Intangible Assets</b>	<b>90 693</b>	<b>88 561</b>	<b>80 254</b>	<b>26 504</b>	<b>37 282</b>	<b>(10 778)</b>	<b>-28.9%</b>	<b>80 254</b>
Licences and Rights	90 693	88 561	80 254	26 504	37 282	(10 778)	-28.9%	80 254
Water Rights	47	150	150	-	-	-	-	150
Computer Software and Applications	90 646	88 411	80 104	26 504	37 282	(10 778)	-28.9%	80 104
<b>Computer Equipment</b>	<b>107 029</b>	<b>154 770</b>	<b>247 880</b>	<b>82 025</b>	<b>82 744</b>	<b>(718)</b>	<b>-0.9%</b>	<b>247 816</b>
Computer Equipment	107 029	154 770	247 880	82 025	82 744	(718)	-0.9%	247 816
<b>Furniture and Office Equipment</b>	<b>48 805</b>	<b>14 257</b>	<b>31 111</b>	<b>12 042</b>	<b>15 149</b>	<b>(3 107)</b>	<b>-20.5%</b>	<b>31 102</b>
Furniture and Office Equipment	48 805	14 257	31 111	12 042	15 149	(3 107)	-20.5%	31 102
<b>Machinery and Equipment</b>	<b>141 262</b>	<b>109 851</b>	<b>188 099</b>	<b>106 806</b>	<b>114 270</b>	<b>(7 465)</b>	<b>-6.5%</b>	<b>187 891</b>
Machinery and Equipment	141 262	109 851	188 099	106 806	114 270	(7 465)	-6.5%	187 891
<b>Transport Assets</b>	<b>228 543</b>	<b>251 068</b>	<b>348 579</b>	<b>224 859</b>	<b>217 598</b>	<b>7 261</b>	<b>3.3%</b>	<b>353 167</b>
Transport Assets	228 543	251 068	348 579	224 859	217 598	7 261	3.3%	353 167
<b>Land</b>	<b>47 171</b>	<b>116 834</b>	<b>217 305</b>	<b>162 224</b>	<b>89 169</b>	<b>73 055</b>	<b>81.9%</b>	<b>217 305</b>
Land	47 171	116 834	217 305	162 224	89 169	73 055	81.9%	217 305
<b>Total Capital Expenditure on new assets</b>	<b>3 610 532</b>	<b>5 510 786</b>	<b>5 973 808</b>	<b>2 638 024</b>	<b>3 112 006</b>	<b>(473 982)</b>	<b>-15.2%</b>	<b>5 667 013</b>

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>1 944 267</b>	<b>2 603 284</b>	<b>2 461 296</b>	<b>1 240 324</b>	<b>1 331 826</b>	<b>(91 502)</b>	<b>-6.9%</b>	<b>2 458 498</b>
Roads Infrastructure	161 300	288 850	253 728	122 498	143 565	(21 066)	-14.7%	251 631
<i>Roads</i>	146 887	262 965	226 182	95 038	116 239	(21 201)	-18.2%	224 101
<i>Road Structures</i>	14 413	25 885	27 546	27 460	27 325	135	0.5%	27 530
Storm water Infrastructure	4 472	11 102	7 413	2 612	4 689	(2 077)	-44.3%	7 350
<i>Drainage Collection</i>	4 472	11 102	7 413	2 612	4 689	(2 077)	-44.3%	7 350
Electrical Infrastructure	474 797	461 255	469 635	335 646	329 890	5 756	1.7%	469 635
<i>HV Substations</i>	124 604	50 854	62 321	47 287	55 982	(8 695)	-15.5%	62 321
<i>MV Substations</i>	18 549	45 000	23 200	14 120	14 954	(834)	-5.6%	23 200
<i>MV Networks</i>	204 055	222 201	240 720	186 537	168 930	17 608	10.4%	240 720
<i>LV Networks</i>	127 590	143 200	143 394	87 701	90 025	(2 324)	-2.6%	143 394
Water Supply Infrastructure	347 363	520 200	473 929	192 277	214 102	(21 825)	-10.2%	437 929
<i>Water Treatment Works</i>	7 326	200 000	142 826	59 434	75 669	(16 235)	-21.5%	142 826
<i>Bulk Mains</i>	87 664	-	-	-	-	-	-	-
<i>Distribution</i>	252 373	320 200	331 103	132 843	138 433	(5 590)	-4.0%	295 103
Sanitation Infrastructure	920 194	1 278 692	1 173 533	558 992	608 518	(49 526)	-8.1%	1 209 533
<i>Pump Station</i>	89 717	107 663	72 393	40 310	46 041	(5 732)	-12.4%	72 393
<i>Reticulation</i>	631 769	691 459	731 492	340 390	371 422	(31 032)	-8.4%	767 492
<i>Waste Water Treatment Works</i>	190 054	319 817	264 767	129 626	139 467	(9 840)	-7.1%	264 767
<i>Outfall Sewers</i>	8 655	159 753	104 881	48 666	51 588	(2 922)	-5.7%	104 881
Solid Waste Infrastructure	616	1 266	1 620	814	1 375	(561)	-40.8%	982
<i>Landfill Sites</i>	616	1 266	1 620	814	1 375	(561)	-40.8%	982
Information and Communication Infrastructure	35 524	41 920	81 437	27 484	29 687	(2 203)	-7.4%	81 437
<i>Data Centres</i>	35 524	41 740	81 437	27 484	29 687	(2 203)	-7.4%	81 437
<i>Core Layers</i>	-	180	-	-	-	-	-	-
<b>Community Assets</b>	<b>67 468</b>	<b>143 018</b>	<b>130 452</b>	<b>50 165</b>	<b>58 814</b>	<b>(8 649)</b>	<b>-14.7%</b>	<b>130 185</b>
Community Facilities	49 604	91 468	85 792	36 461	45 853	(9 392)	-20.5%	85 524
<i>Halls</i>	1 068	-	-	-	-	-	-	-
<i>Museums</i>	926	1 800	1 529	586	1 020	(434)	-42.5%	1 529
<i>Libraries</i>	-	2 600	4 882	3 753	3 555	198	5.6%	4 882
<i>Public Open Space</i>	99	100	99	87	66	21	31.1%	99
<i>Nature Reserves</i>	27 016	49 622	27 087	13 964	17 023	(3 059)	-18.0%	27 631
<i>Markets</i>	29 513	34 345	49 194	17 029	22 532	(5 503)	-24.4%	48 383
<i>Taxi Ranks/Bus Terminals</i>	(9 017)	3 000	3 000	1 043	1 657	(615)	-37.1%	3 000
Sport and Recreation Facilities	17 864	51 550	44 661	13 704	12 961	743	5.7%	44 661
<i>Indoor Facilities</i>	-	1 550	2 517	400	1 346	(946)	-70.3%	2 517
<i>Outdoor Facilities</i>	17 864	50 000	42 144	13 303	11 615	1 688	14.5%	42 144
<b>Other assets</b>	<b>15 463</b>	<b>20 942</b>	<b>31 853</b>	<b>10 952</b>	<b>14 525</b>	<b>(3 573)</b>	<b>-24.6%</b>	<b>23 809</b>
Operational Buildings	15 463	20 942	31 853	10 952	14 525	(3 573)	-24.6%	23 809
<i>Municipal Offices</i>	15 546	19 942	26 719	9 652	12 870	(3 217)	-25.0%	18 676
<i>Laboratories</i>	(83)	1 000	5 133	1 300	1 656	(355)	-21.5%	5 133

Table continues on next page.

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Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Intangible Assets</b>	<b>7 549</b>	<b>15 850</b>	<b>13 551</b>	<b>12 573</b>	<b>12 573</b>	<b>-</b>	<b>-</b>	<b>13 551</b>
Licences and Rights	7 549	15 850	13 551	12 573	12 573	-	-	13 551
<i>Computer Software and Applications</i>	7 549	15 850	13 551	12 573	12 573	-	-	13 551
<b>Computer Equipment</b>	<b>142 179</b>	<b>144 132</b>	<b>277 059</b>	<b>121 285</b>	<b>115 757</b>	<b>5 529</b>	<b>4.8%</b>	<b>276 879</b>
Computer Equipment	142 179	144 132	277 059	121 285	115 757	5 529	4.8%	276 879
<b>Furniture and Office Equipment</b>	<b>26 073</b>	<b>103 066</b>	<b>120 190</b>	<b>32 348</b>	<b>14 805</b>	<b>17 543</b>	<b>118.5%</b>	<b>61 800</b>
Furniture and Office Equipment	26 073	103 066	120 190	32 348	14 805	17 543	118.5%	61 800
<b>Machinery and Equipment</b>	<b>70 678</b>	<b>102 473</b>	<b>99 469</b>	<b>39 842</b>	<b>62 541</b>	<b>(22 699)</b>	<b>-36.3%</b>	<b>83 357</b>
Machinery and Equipment	70 678	102 473	99 469	39 842	62 541	(22 699)	-36.3%	83 357
<b>Transport Assets</b>	<b>484 307</b>	<b>610 352</b>	<b>642 969</b>	<b>437 775</b>	<b>473 775</b>	<b>(36 000)</b>	<b>-7.6%</b>	<b>642 899</b>
Transport Assets	484 307	610 352	642 969	437 775	473 775	(36 000)	-7.6%	642 899
<b>Living resources</b>	<b>750</b>	<b>645</b>	<b>495</b>	<b>-</b>	<b>495</b>	<b>(495)</b>	<b>-100.0%</b>	<b>495</b>
Mature	750	645	495	-	495	(495)	-100.0%	495
<i>Policing and Protection</i>	750	645	495	-	495	(495)	-100.0%	495
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>2 758 733</b>	<b>3 743 762</b>	<b>3 777 334</b>	<b>1 945 265</b>	<b>2 085 113</b>	<b>(139 848)</b>	<b>-6.7%</b>	<b>3 691 474</b>

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>2 013 479</b>	<b>2 331 742</b>	<b>2 251 595</b>	<b>1 148 214</b>	<b>1 117 455</b>	<b>30 759</b>	<b>2.8%</b>	<b>2 250 970</b>
Roads Infrastructure	153 226	139 888	116 276	49 900	54 668	(4 768)	-8.7%	114 956
Roads	147 749	126 080	102 486	39 839	44 683	(4 844)	-10.8%	101 168
Road Structures	334	-	-	-	-	-	-	-
Road Furniture	5 143	13 808	13 791	10 061	9 985	76	0.8%	13 788
Storm water Infrastructure	181 387	138 054	167 936	116 245	81 051	35 194	43.4%	167 936
Drainage Collection	181 387	138 054	167 936	116 245	81 051	35 194	43.4%	167 936
Electrical Infrastructure	195 385	218 174	208 468	113 311	117 938	(4 627)	-3.9%	208 538
HV Substations	195 385	218 174	208 468	113 311	117 938	(4 627)	-3.9%	208 538
Water Supply Infrastructure	21 477	23 700	24 906	13 385	17 232	(3 846)	-22.3%	24 906
Reservoirs	5 184	2 500	4 574	2 194	4 574	(2 380)	-52.0%	4 574
Distribution	16 293	21 200	20 332	11 191	12 657	(1 466)	-11.6%	20 332
Sanitation Infrastructure	1 325 558	1 588 194	1 525 673	741 368	724 016	17 352	2.4%	1 525 673
Pump Station	5 582	17 764	16 302	2 092	4 482	(2 390)	-53.3%	16 302
Reticulation	11 569	11 998	16 189	11 861	11 830	30	0.3%	16 189
Waste Water Treatment Works	1 308 406	1 558 432	1 493 182	727 415	707 703	19 712	2.8%	1 493 182
Solid Waste Infrastructure	28 804	764	12 705	2 939	4 344	(1 406)	-32.4%	13 330
Landfill Sites	28 804	764	12 705	2 939	4 344	(1 406)	-32.4%	13 330
Coastal Infrastructure	102 244	215 416	190 909	109 837	117 466	(7 629)	-6.5%	190 909
Promenades	102 244	215 416	190 909	109 837	117 466	(7 629)	-6.5%	190 909
Information and Communication Infrastructure	5 399	7 551	4 722	1 230	741	489	66.0%	4 722
Data Centres	1 395	-	546	-	-	-	-	546
Core Layers	4 004	7 551	4 177	1 230	741	489	66.0%	4 177
<b>Community Assets</b>	<b>365 568</b>	<b>461 825</b>	<b>455 634</b>	<b>168 741</b>	<b>220 405</b>	<b>(51 663)</b>	<b>-23.4%</b>	<b>455 168</b>
Community Facilities	224 501	391 335	373 615	140 556	183 025	(42 470)	-23.2%	373 149
Halls	3 681	3 130	6 955	1 056	1 406	(350)	-24.9%	6 955
Centres	7 076	14 073	11 886	3 659	5 879	(2 219)	-37.8%	11 886
Clinics/Care Centres	43 569	55 340	44 276	21 088	30 275	(9 187)	-30.3%	44 268
Fire/Ambulance Stations	18 678	12 200	9 500	1 484	4 150	(2 665)	-64.2%	9 500
Libraries	2 629	14 792	10 501	586	1 887	(1 301)	-68.9%	10 501
Cemeteries/Crematoria	19 685	55 700	56 467	24 707	28 330	(3 623)	-12.8%	56 467
Public Open Space	61 815	71 080	83 421	41 988	47 465	(5 477)	-11.5%	83 019
Nature Reserves	6 051	2 234	9 973	2 056	2 087	(31)	-1.5%	9 973
Public Ablution Facilities	983	500	4 456	450	325	125	38.5%	4 456
Markets	20 537	25 945	34 735	7 554	13 825	(6 271)	-45.4%	34 735
Taxi Ranks/Bus Terminals	39 796	136 341	101 444	35 926	47 397	(11 471)	-24.2%	101 388
Sport and Recreation Facilities	141 067	70 490	82 019	28 186	37 379	(9 193)	-24.6%	82 019
Indoor Facilities	37 293	5 080	9 115	7 896	7 522	374	5.0%	9 115
Outdoor Facilities	103 774	65 410	72 905	20 290	29 857	(9 567)	-32.0%	72 905
<b>Heritage assets</b>	<b>374</b>	<b>-</b>	<b>815</b>	<b>131</b>	<b>228</b>	<b>(97)</b>	<b>-42.5%</b>	<b>271</b>
Monuments	374	-	815	131	228	(97)	-42.5%	271
<b>Other assets</b>	<b>564 225</b>	<b>790 390</b>	<b>995 349</b>	<b>365 807</b>	<b>481 321</b>	<b>(115 514)</b>	<b>-24.0%</b>	<b>994 371</b>
Operational Buildings	353 189	461 742	549 560	156 318	229 565	(73 247)	-31.9%	548 581
Municipal Offices	226 426	323 173	411 517	106 631	156 582	(49 951)	-31.9%	411 509
Workshops	79 088	129 069	135 373	47 797	71 550	(23 753)	-33.2%	134 403
Training Centres	47 676	9 500	2 669	1 890	1 433	458	31.9%	2 669
Housing	211 036	328 648	445 789	209 489	251 756	(42 268)	-16.8%	445 789
Social Housing	211 036	328 648	445 789	209 489	251 756	(42 268)	-16.8%	445 789
<b>Intangible Assets</b>	<b>12 790</b>	<b>15 045</b>	<b>11 943</b>	<b>2 473</b>	<b>1 531</b>	<b>942</b>	<b>61.6%</b>	<b>11 943</b>
Licences and Rights	12 790	15 045	11 943	2 473	1 531	942	61.6%	11 943
Computer Software and Applications	12 790	15 045	11 943	2 473	1 531	942	61.6%	11 943
<b>Computer Equipment</b>	<b>14 477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment	14 477	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	<b>11 211</b>	<b>9 089</b>	<b>8 697</b>	<b>7 580</b>	<b>4 447</b>	<b>3 132</b>	<b>70.4%</b>	<b>8 684</b>
Machinery and Equipment	11 211	9 089	8 697	7 580	4 447	3 132	70.4%	8 684
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>387</b>
Transport Assets	-	-	387	-	-	-	-	387
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>2 982 124</b>	<b>3 608 091</b>	<b>3 724 420</b>	<b>1 692 947</b>	<b>1 825 387</b>	<b>(132 441)</b>	<b>-7.3%</b>	<b>3 721 794</b>

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>2 820 646</b>	<b>3 832 149</b>	<b>3 226 117</b>	<b>1 688 538</b>	<b>1 908 248</b>	<b>219 710</b>	<b>11.5%</b>	<b>3 226 117</b>
Roads Infrastructure	874 451	929 994	1 034 434	492 764	592 492	99 728	16.8%	1 034 434
Roads	874 451	897 346	1 034 434	492 764	592 492	99 728	16.8%	1 034 434
Road Furniture	-	32 648	-	-	-	-	-	-
Storm water Infrastructure	-	252 056	-	-	-	-	-	-
Drainage Collection	-	252 056	-	-	-	-	-	-
Electrical Infrastructure	820 575	1 001 093	965 997	525 086	584 511	59 425	10.2%	965 997
Power Plants	33 841	48 885	48 444	25 808	31 333	5 525	17.6%	48 444
HV Substations	54 336	100 658	92 963	35 531	30 193	(5 337)	-17.7%	92 963
MV Substations	527 648	607 834	596 952	334 740	379 673	44 933	11.8%	596 952
LV Networks	204 750	243 715	227 638	129 008	143 312	14 304	10.0%	227 638
Water Supply Infrastructure	444 645	778 239	509 716	277 460	310 755	33 295	10.7%	509 716
Boreholes	13 600	-	39 682	3 435	29 991	26 556	88.5%	39 682
Reservoirs	61 603	119 511	72 459	47 995	41 273	(6 722)	-16.3%	72 459
Pump Stations	81 329	50 383	94 565	63 861	60 241	(3 619)	-6.0%	94 565
Water Treatment Works	62 410	45 647	70 925	49 126	43 883	(5 244)	-11.9%	70 925
Bulk Mains	35 676	1 662	46 744	44 706	28 758	(15 947)	-55.5%	46 744
Distribution	190 027	561 037	185 342	68 337	106 608	38 271	35.9%	185 342
Sanitation Infrastructure	676 620	854 396	710 437	389 796	417 183	27 387	6.6%	710 437
Pump Station	-	15 928	-	-	-	-	-	-
Reticulation	486 631	607 822	503 130	272 226	298 315	26 089	8.7%	503 130
Waste Water Treatment Works	179 660	219 334	197 712	112 565	112 753	187	0.2%	197 712
Outfall Sewers	10 329	11 312	9 595	5 005	6 116	1 110	18.2%	9 595
Solid Waste Infrastructure	4 355	11 660	5 532	3 432	3 308	(124)	-3.8%	5 532
Landfill Sites	4 355	9 869	5 532	3 432	3 308	(124)	-3.8%	5 532
Waste Processing Facilities	-	1 790	-	-	-	-	-	-
Coastal Infrastructure	-	4 711	-	-	-	-	-	-
Promenades	-	4 711	-	-	-	-	-	-
<b>Community Assets</b>	<b>780 084</b>	<b>703 765</b>	<b>838 178</b>	<b>526 414</b>	<b>499 952</b>	<b>(26 462)</b>	<b>-5.3%</b>	<b>838 178</b>
Community Facilities	105 934	572 147	134 635	64 425	75 257	10 832	14.4%	134 635
Halls	53 496	12 438	51 539	35 316	33 745	(1 572)	-4.7%	51 539
Centres	660	4 753	563	15	191	176	92.2%	563
Clinics/Care Centres	4 070	8 368	5 920	3 563	2 672	(891)	-33.4%	5 920
Fire/Ambulance Stations	1 400	15 346	8 924	583	2 876	2 294	79.7%	8 924
Testing Stations	-	14 245	-	-	-	-	-	-
Museums	-	6	-	-	-	-	-	-
Libraries	2 643	908	3 377	767	1 806	1 039	57.5%	3 377
Cemeteries/Crematoria	23 975	34 699	37 789	12 829	20 767	7 937	38.2%	37 789
Public Open Space	-	448 595	-	-	-	-	-	-
Nature Reserves	6 733	5 097	7 186	2 621	3 001	380	12.7%	7 186
Public Ablution Facilities	7 224	18 598	13 082	7 854	9 304	1 450	15.6%	13 082
Markets	5 733	9 094	6 254	876	895	19	2.1%	6 254
Sport and Recreation Facilities	674 150	131 618	703 543	461 988	424 695	(37 294)	-8.8%	703 543
Indoor Facilities	152	60 375	374	235	215	(21)	-9.7%	374
Outdoor Facilities	673 998	71 242	703 168	461 753	424 480	(37 273)	-8.8%	703 168
<b>Heritage assets</b>	<b>162</b>	<b>376</b>	<b>27</b>	<b>104</b>	<b>10</b>	<b>(93)</b>	<b>-913.9%</b>	<b>27</b>
Works of Art	162	-	27	104	10	(93)	-913.9%	27
Other Heritage	-	376	-	-	-	-	-	-

Table continues on next page.

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Investment properties</b>	<b>347</b>	<b>177</b>	<b>868</b>	<b>172</b>	<b>540</b>	<b>368</b>	<b>68.2%</b>	<b>868</b>
Revenue Generating	347	165	800	169	514	345	67.1%	800
<i>Improved Property</i>	347	165	800	169	514	345	67.1%	800
Non-revenue Generating	–	12	67	2	26	23	90.3%	67
<i>Unimproved Property</i>	–	12	67	2	26	23	90.3%	67
<b>Other assets</b>	<b>211 170</b>	<b>700 013</b>	<b>231 908</b>	<b>103 828</b>	<b>124 241</b>	<b>20 413</b>	<b>16.4%</b>	<b>231 908</b>
Operational Buildings	211 170	613 653	231 908	103 828	124 241	20 413	16.4%	231 908
<i>Municipal Offices</i>	205 148	600 447	225 616	101 545	121 374	19 829	16.3%	225 616
<i>Workshops</i>	–	8 173	–	–	–	–	–	–
<i>Laboratories</i>	4 878	4 793	5 156	1 663	2 302	639	27.8%	5 156
<i>Training Centres</i>	725	240	637	618	334	(284)	-85.1%	637
<i>Depots</i>	420	–	498	2	231	229	99.1%	498
Housing	–	86 360	–	–	–	–	–	–
<i>Social Housing</i>	–	86 360	–	–	–	–	–	–
<b>Computer Equipment</b>	<b>361 832</b>	<b>421 253</b>	<b>404 914</b>	<b>208 448</b>	<b>219 941</b>	<b>11 493</b>	<b>5.2%</b>	<b>404 914</b>
Computer Equipment	361 832	421 253	404 914	208 448	219 941	11 493	5.2%	404 914
<b>Furniture and Office Equipment</b>	<b>1 187 148</b>	<b>268 911</b>	<b>1 580 419</b>	<b>842 587</b>	<b>924 639</b>	<b>82 052</b>	<b>8.9%</b>	<b>1 580 419</b>
Furniture and Office Equipment	1 187 148	268 911	1 580 419	842 587	924 639	82 052	8.9%	1 580 419
<b>Machinery and Equipment</b>	<b>–</b>	<b>412 982</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Machinery and Equipment	–	412 982	–	–	–	–	–	–
<b>Transport Assets</b>	<b>520 635</b>	<b>502 392</b>	<b>585 429</b>	<b>310 271</b>	<b>382 410</b>	<b>72 139</b>	<b>18.9%</b>	<b>585 429</b>
Transport Assets	520 635	502 392	585 429	310 271	382 410	72 139	18.9%	585 429
<b>Total Repairs and Maintenance Expenditure</b>	<b>5 882 023</b>	<b>6 842 018</b>	<b>6 867 858</b>	<b>3 680 362</b>	<b>4 059 981</b>	<b>379 619</b>	<b>9.4%</b>	<b>6 867 858</b>

**Table SC13d Monthly Budget Statement - depreciation by asset class**

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>1 741 273</b>	<b>1 797 262</b>	<b>1 811 451</b>	<b>1 208 195</b>	<b>1 207 634</b>	<b>(560)</b>	<b>-0.05%</b>	<b>1 811 451</b>
Roads Infrastructure	523 514	512 785	531 710	354 884	354 474	(411)	-0.12%	531 710
Roads	487 940	480 686	496 910	331 298	331 274	(25)	-0.01%	496 910
Road Structures	13 976	13 721	14 142	9 428	9 428	-	-	14 142
Road Furniture	21 598	18 378	20 658	14 158	13 772	(386)	-2.80%	20 658
Storm water Infrastructure	80 367	83 948	82 090	54 727	54 727	-	-	82 090
Drainage Collection	80 367	83 948	82 090	54 727	54 727	-	-	82 090
Electrical Infrastructure	368 024	387 725	394 472	263 024	262 981	(42)	-0.02%	394 472
Power Plants	7 976	7 739	7 900	5 267	5 267	-	-	7 900
HV Substations	25 070	31 629	28 913	19 274	19 275	1	0.00%	28 913
MV Substations	82 083	81 705	85 748	57 181	57 166	(15)	-0.03%	85 748
MV Networks	139 364	143 974	143 758	95 859	95 839	(20)	-0.02%	143 758
LV Networks	113 531	122 678	128 152	85 442	85 435	(8)	-0.01%	128 152
Water Supply Infrastructure	251 618	273 364	259 551	173 022	173 034	12	0.01%	259 551
Reservoirs	33 848	34 988	34 254	22 836	22 836	-	-	34 254
Pump Stations	10 677	11 438	10 592	7 062	7 062	-	-	10 592
Water Treatment Works	19 095	20 941	20 018	13 345	13 345	-	-	20 018
Bulk Mains	3 395	6 703	5 716	3 811	3 811	-	-	5 716
Distribution	184 603	199 294	188 970	125 968	125 980	12	0.01%	188 970
Sanitation Infrastructure	297 240	315 945	311 929	207 959	207 953	(6)	0.00%	311 929
Pump Station	13 237	19 729	14 452	9 635	9 635	-	-	14 452
Reticulation	115 713	120 875	127 947	85 298	85 298	-	-	127 947
Waste Water Treatment Works	163 385	170 438	164 621	109 753	109 747	(6)	-0.01%	164 621
Outfall Sewers	4 904	4 904	4 908	3 272	3 272	-	-	4 908
Solid Waste Infrastructure	67 581	77 039	78 960	52 669	52 640	(29)	-0.05%	78 960
Landfill Sites	56 167	65 634	67 546	45 059	45 031	(29)	-0.06%	67 546
Waste Processing Facilities	11 414	11 406	11 414	7 610	7 610	-	-	11 414
Coastal Infrastructure	8 442	11 049	9 451	6 301	6 300	(0)	0.00%	9 451
Promenades	8 442	11 049	9 451	6 301	6 300	(0)	0.00%	9 451
Information and Communication Infrastructure	144 487	135 406	143 288	95 610	95 525	(85)	-0.09%	143 288
Data Centres	56 544	57 789	61 048	40 722	40 699	(23)	-0.06%	61 048
Core Layers	84 648	74 572	79 194	52 853	52 796	(57)	-0.11%	79 194
Distribution Layers	3 295	3 046	3 046	2 035	2 031	(5)	-0.23%	3 046
<b>Community Assets</b>	<b>347 338</b>	<b>345 787</b>	<b>330 526</b>	<b>218 912</b>	<b>220 351</b>	<b>1 438</b>	<b>0.65%</b>	<b>330 526</b>
Community Facilities	142 224	151 508	139 572	91 576	93 048	1 472	1.58%	139 572
Halls	4 791	4 971	4 860	3 240	3 240	-	-	4 860
Centres	4 702	5 027	4 702	3 138	3 135	(3)	-0.08%	4 702
Clinics/Care Centres	7 904	9 553	7 917	5 278	5 278	-	-	7 917
Fire/Ambulance Stations	3 222	3 126	3 745	2 474	2 497	23	0.93%	3 745
Testing Stations	1 572	1 508	1 592	1 062	1 062	(0)	-0.03%	1 592
Museums	343	343	343	229	229	-	-	343
Theatres	112	112	112	75	75	-	-	112
Libraries	19 698	19 707	15 879	9 129	10 586	1 457	13.77%	15 879
Cemeteries/Crematoria	5 370	5 499	5 441	3 627	3 627	-	-	5 441
Public Open Space	15 806	18 453	15 691	10 466	10 461	(5)	-0.05%	15 691
Nature Reserves	850	908	626	417	417	-	-	626
Public Ablution Facilities	3 473	3 450	3 518	2 345	2 345	-	-	3 518
Markets	4 288	5 239	4 421	2 947	2 947	-	-	4 421
Taxi Ranks/Bus Terminals	70 094	73 611	70 725	47 150	47 150	-	-	70 725
Sport and Recreation Facilities	205 114	194 278	190 953	127 337	127 302	(34)	-0.03%	190 953
Indoor Facilities	12 899	15 938	13 081	8 721	8 721	-	-	13 081
Outdoor Facilities	192 215	178 341	177 872	118 615	118 581	(34)	-0.03%	177 872

Table continues on next page.

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Investment properties</b>	<b>1 532</b>	<b>25 953</b>	<b>38 253</b>	<b>1 141</b>	<b>25 502</b>	<b>24 361</b>	<b>95.53%</b>	<b>38 253</b>
Revenue Generating	1 609	1 711	1 711	1 141	1 141	-	-	1 711
<i>Improved Property</i>	1 609	1 711	1 711	1 141	1 141	-	-	1 711
Non-revenue Generating	(78)	24 241	36 541	-	24 361	24 361	100.00%	36 541
<i>Unimproved Property</i>	(78)	24 241	36 541	-	24 361	24 361	100.00%	36 541
<b>Other assets</b>	<b>427 764</b>	<b>429 098</b>	<b>443 541</b>	<b>296 611</b>	<b>295 694</b>	<b>(916)</b>	<b>-0.31%</b>	<b>443 541</b>
Operational Buildings	312 500	307 777	325 809	218 122	217 206	(916)	-0.42%	325 809
<i>Municipal Offices</i>	270 213	262 886	282 612	189 322	188 408	(914)	-0.49%	282 612
<i>Workshops</i>	41 022	42 498	41 897	27 934	27 932	(2)	-0.01%	41 897
<i>Laboratories</i>	696	755	731	487	487	-	-	731
<i>Training Centres</i>	521	1 591	521	347	347	-	-	521
<i>Depots</i>	47	47	47	32	32	-	-	47
Housing	115 264	121 321	117 732	78 488	78 488	-	-	117 732
<i>Social Housing</i>	115 264	121 321	117 732	78 488	78 488	-	-	117 732
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>337</b>	<b>285</b>	<b>-</b>	<b>190</b>	<b>190</b>	<b>100.00%</b>	<b>285</b>
<i>Biological or Cultivated Assets</i>	-	337	285	-	190	190	100.00%	285
<b>Intangible Assets</b>	<b>170 453</b>	<b>170 722</b>	<b>163 524</b>	<b>109 810</b>	<b>109 016</b>	<b>(794)</b>	<b>-0.73%</b>	<b>163 524</b>
Licences and Rights	170 453	170 722	163 524	109 810	109 016	(794)	-0.73%	163 524
<i>Water Rights</i>	-	32	-	-	-	-	-	-
<i>Computer Software and Applications</i>	170 081	170 690	163 524	109 810	109 016	(794)	-0.73%	163 524
<i>Unspecified</i>	372	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>252 319</b>	<b>270 104</b>	<b>288 612</b>	<b>172 401</b>	<b>192 408</b>	<b>20 008</b>	<b>10.40%</b>	<b>288 612</b>
Computer Equipment	252 319	270 104	288 612	172 401	192 408	20 008	10.40%	288 612
<b>Furniture and Office Equipment</b>	<b>76 947</b>	<b>83 208</b>	<b>94 132</b>	<b>58 561</b>	<b>62 755</b>	<b>4 193</b>	<b>6.68%</b>	<b>94 132</b>
Furniture and Office Equipment	76 947	83 208	94 132	58 561	62 755	4 193	6.68%	94 132
<b>Machinery and Equipment</b>	<b>201 669</b>	<b>222 600</b>	<b>211 487</b>	<b>134 603</b>	<b>140 991</b>	<b>6 388</b>	<b>4.53%</b>	<b>211 487</b>
Machinery and Equipment	201 669	222 600	211 487	134 603	140 991	6 388	4.53%	211 487
<b>Transport Assets</b>	<b>557 861</b>	<b>629 093</b>	<b>614 309</b>	<b>395 040</b>	<b>409 540</b>	<b>14 500</b>	<b>3.54%</b>	<b>614 309</b>
Transport Assets	557 861	629 093	614 309	395 040	409 540	14 500	3.54%	614 309
<b>Land</b>	<b>10 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land	10 900	-	-	-	-	-	-	-
<b>Living resources</b>	<b>148</b>	<b>-</b>	<b>-</b>	<b>165</b>	<b>-</b>	<b>(165)</b>	<b>-100.00%</b>	<b>-</b>
Mature	148	-	-	165	-	(165)	-100.00%	-
<i>Policing and Protection</i>	148	-	-	165	-	(165)	-100.00%	-
<b>Total Depreciation</b>	<b>3 788 203</b>	<b>3 974 164</b>	<b>3 996 121</b>	<b>2 595 439</b>	<b>2 664 081</b>	<b>68 642</b>	<b>2.58%</b>	<b>3 996 121</b>

**CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES****Consolidated Table C1 Monthly Budget Statement Summary**

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	12 786 378	13 761 592	13 911 508	9 198 097	9 222 385	(24 287)	-0.3%	13 911 508
Service charges	31 716 101	34 006 616	34 052 656	23 291 978	22 955 141	336 837	1.5%	34 278 651
Investment revenue	1 581 682	778 395	1 331 698	1 073 519	1 049 362	24 157	2.3%	1 330 698
Transfers and subsidies - Operational	6 957 770	7 329 561	7 356 104	4 967 264	5 050 356	(83 092)	-1.6%	7 347 564
Other own revenue	14 335 752	15 285 347	15 196 908	10 048 602	9 350 484	698 118	7.5%	15 716 973
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>67 377 682</b>	<b>71 161 512</b>	<b>71 848 875</b>	<b>48 579 460</b>	<b>47 627 728</b>	<b>951 732</b>	<b>2.0%</b>	<b>72 585 394</b>
Employee costs	18 639 556	21 003 489	20 929 408	13 315 198	13 496 461	(181 264)	-1.3%	20 453 392
Remuneration of Councillors	185 833	197 729	198 376	125 189	132 064	(6 875)	-5.2%	199 894
Depreciation and amortisation	3 735 866	4 025 354	4 032 488	2 637 844	2 669 239	(31 395)	-1.2%	4 016 697
Interest	847 514	1 428 206	1 067 928	639 306	664 082	(24 776)	-3.7%	1 072 039
Inventory consumed and bulk purchases	23 478 697	25 725 440	25 645 129	15 185 144	15 269 917	(84 773)	-0.6%	25 475 909
Transfers and subsidies	354 016	346 993	380 425	194 588	198 817	(4 228)	-2.1%	305 420
Other expenditure	17 115 537	18 936 013	19 100 660	10 836 367	11 312 219	(475 852)	-4.2%	18 756 541
<b>Total Expenditure</b>	<b>64 357 020</b>	<b>71 663 224</b>	<b>71 354 415</b>	<b>42 933 636</b>	<b>43 742 800</b>	<b>(809 164)</b>	<b>-1.8%</b>	<b>70 279 892</b>
<b>Surplus/(Deficit)</b>	<b>3 020 662</b>	<b>(501 712)</b>	<b>494 460</b>	<b>5 645 824</b>	<b>3 884 928</b>	<b>1 760 896</b>	<b>45.3%</b>	<b>2 305 502</b>
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	2 137 983	2 414 144	(276 161)	-11.4%	4 333 277
Transfers and subsidies - capital (in-kind)	898	-	-	5 599	-	5 599	100.0%	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 634 082</b>	<b>3 353 477</b>	<b>4 839 189</b>	<b>7 789 406</b>	<b>6 299 072</b>	<b>1 490 334</b>	<b>23.7%</b>	<b>6 638 780</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>5 634 082</b>	<b>3 353 477</b>	<b>4 839 189</b>	<b>7 789 406</b>	<b>6 299 072</b>	<b>1 490 334</b>	<b>23.7%</b>	<b>6 638 780</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>9 398 351</b>	<b>12 937 678</b>	<b>13 558 630</b>	<b>6 311 614</b>	<b>7 072 719</b>	<b>(761 106)</b>	<b>-10.8%</b>	<b>13 163 349</b>
Capital transfers recognised	2 541 359	3 855 190	4 344 729	2 104 350	2 434 587	(330 236)	-13.6%	4 137 923
Borrowing	5 854 382	5 000 000	5 000 000	2 017 793	2 227 862	(210 069)	-9.4%	4 893 975
Internally generated funds	1 002 610	4 082 488	4 213 902	2 189 470	2 410 270	(220 800)	-9.2%	4 131 451
<b>Total sources of capital funds</b>	<b>9 398 351</b>	<b>12 937 678</b>	<b>13 558 630</b>	<b>6 311 614</b>	<b>7 072 719</b>	<b>(761 106)</b>	<b>-10.8%</b>	<b>13 163 349</b>
<b>Financial position</b>								
Total current assets	23 501 587	25 925 854	24 104 094	23 627 227				24 104 094
Total non current assets	76 367 851	85 718 784	86 216 522	83 289 327				86 216 522
Total current liabilities	13 229 469	16 649 610	14 872 306	10 094 114				14 872 306
Total non current liabilities	13 139 535	20 716 422	17 162 774	15 520 275				17 162 774
<b>Community wealth/Equity</b>	<b>73 500 434</b>	<b>74 278 606</b>	<b>78 285 536</b>	<b>81 302 165</b>				<b>78 285 536</b>
<b>Cash flows</b>								
Net cash from (used) operating	10 444 691	6 885 804	8 662 393	7 011 975	5 005 415	(2 006 561)	-40.1%	8 662 393
Net cash from (used) investing	(7 783 978)	(13 020 575)	(13 721 308)	(6 323 646)	(6 656 079)	(332 434)	5.0%	(13 721 308)
Net cash from (used) financing	751 986	3 885 252	3 935 126	2 244 308	2 926 674	682 366	23.3%	3 935 126
<b>Cash/cash equivalents at the month/year end</b>	<b>10 857 789</b>	<b>6 599 092</b>	<b>9 673 192</b>	<b>13 729 618</b>	<b>12 072 989</b>	<b>(1 656 628)</b>	<b>-13.7%</b>	<b>9 673 192</b>

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue - Functional</b>								
<b>Governance and administration</b>	<b>21 099 871</b>	<b>20 899 510</b>	<b>21 733 183</b>	<b>14 655 662</b>	<b>14 581 291</b>	<b>74 371</b>	<b>0.5%</b>	<b>21 741 825</b>
Executive and council	1 551	393	393	311	262	49	18.6%	580
Finance and administration	21 098 325	20 899 114	21 732 787	14 655 351	14 581 027	74 324	0.5%	21 741 242
Internal audit	(5)	4	4	0	2	(2)	-91.2%	4
<b>Community and public safety</b>	<b>4 769 545</b>	<b>4 772 581</b>	<b>4 873 639</b>	<b>3 401 916</b>	<b>2 977 489</b>	<b>424 427</b>	<b>14.3%</b>	<b>5 186 224</b>
Community and social services	116 238	142 377	143 286	94 916	96 540	(1 624)	-1.7%	154 970
Sport and recreation	120 307	102 068	99 696	55 637	75 904	(20 267)	-26.7%	(15 951)
Public safety	2 492 605	2 344 266	2 366 153	1 850 130	1 408 316	441 814	31.4%	2 775 195
Housing	1 636 011	1 732 928	1 812 397	1 142 757	1 112 668	30 089	2.7%	1 812 335
Health	404 383	450 941	452 107	258 475	284 060	(25 585)	-9.0%	459 675
<b>Economic and environmental services</b>	<b>3 068 851</b>	<b>4 279 566</b>	<b>4 239 747</b>	<b>2 238 821</b>	<b>2 398 232</b>	<b>(159 411)</b>	<b>-6.6%</b>	<b>4 298 865</b>
Planning and development	682 164	740 131	745 309	532 105	494 090	38 015	7.7%	818 764
Road transport	2 326 957	3 479 674	3 434 876	1 674 614	1 875 974	(201 361)	-10.7%	3 431 948
Environmental protection	59 731	59 761	59 561	32 103	28 168	3 935	14.0%	48 154
<b>Trading services</b>	<b>40 557 166</b>	<b>44 602 463</b>	<b>44 877 145</b>	<b>30 132 235</b>	<b>29 791 059</b>	<b>341 176</b>	<b>1.1%</b>	<b>45 104 720</b>
Energy sources	23 082 321	24 274 550	24 427 834	16 824 100	16 605 038	219 062	1.3%	24 657 104
Water management	11 455 302	12 577 501	12 967 973	8 155 942	8 114 334	41 608	0.5%	12 967 973
Waste water management	3 896 855	4 438 859	4 448 351	3 095 884	3 006 526	89 359	3.0%	4 448 363
Waste management	2 122 688	3 311 553	3 032 987	2 056 309	2 065 161	(8 852)	-0.4%	3 031 281
<b>Other</b>	<b>495 669</b>	<b>462 581</b>	<b>469 889</b>	<b>289 026</b>	<b>293 801</b>	<b>(4 776)</b>	<b>-1.6%</b>	<b>470 371</b>
<b>Total Revenue - Functional</b>	<b>69 991 102</b>	<b>75 016 701</b>	<b>76 193 603</b>	<b>50 717 660</b>	<b>50 041 872</b>	<b>675 788</b>	<b>1.4%</b>	<b>76 802 007</b>
<b>Expenditure - Functional</b>								
<b>Governance and administration</b>	<b>10 456 766</b>	<b>3 255 812</b>	<b>3 450 295</b>	<b>2 871 836</b>	<b>1 758 398</b>	<b>1 113 438</b>	<b>63.3%</b>	<b>2 863 124</b>
Executive and council	574 706	133 192	227 713	67 031	150 254	(83 223)	-55.4%	131 031
Finance and administration	9 817 458	3 119 756	3 218 701	2 804 826	1 605 594	1 199 232	74.7%	2 725 342
Internal audit	64 602	2 864	3 882	(20)	2 551	(2 571)	-100.8%	6 752
<b>Community and public safety</b>	<b>11 179 131</b>	<b>15 605 681</b>	<b>15 460 356</b>	<b>9 358 227</b>	<b>9 938 666</b>	<b>(580 439)</b>	<b>-5.8%</b>	<b>14 539 116</b>
Community and social services	1 180 490	1 853 305	1 863 044	1 161 290	1 199 164	(37 874)	-3.2%	1 817 967
Sport and recreation	1 786 628	2 496 139	2 523 867	1 639 986	1 653 949	(13 963)	-0.8%	2 363 454
Public safety	4 715 741	6 736 213	6 532 256	3 723 782	4 126 961	(403 179)	-9.8%	5 850 783
Housing	1 910 760	2 609 915	2 678 076	1 640 814	1 739 579	(98 765)	-5.7%	2 709 291
Health	1 585 513	1 910 108	1 863 113	1 192 355	1 219 012	(26 657)	-2.2%	1 797 620
<b>Economic and environmental services</b>	<b>6 847 287</b>	<b>8 166 494</b>	<b>8 416 304</b>	<b>5 134 964</b>	<b>5 186 346</b>	<b>(51 382)</b>	<b>-1.0%</b>	<b>8 635 222</b>
Planning and development	1 772 352	2 246 064	2 216 982	1 335 744	1 366 034	(30 291)	-2.2%	2 092 704
Road transport	4 718 761	5 379 680	5 594 545	3 456 891	3 451 052	5 840	0.2%	5 997 777
Environmental protection	356 174	540 749	604 777	342 329	369 260	(26 931)	-7.3%	544 741
<b>Trading services</b>	<b>35 486 962</b>	<b>44 031 217</b>	<b>43 433 137</b>	<b>25 192 797</b>	<b>26 484 443</b>	<b>(1 291 646)</b>	<b>-4.9%</b>	<b>43 546 848</b>
Energy sources	21 460 920	23 953 367	23 681 779	14 157 761	14 406 563	(248 802)	-1.7%	23 609 617
Water management	9 185 148	10 863 512	10 835 526	6 433 158	6 563 423	(130 265)	-2.0%	10 897 895
Waste water management	3 924 979	6 054 187	5 898 390	3 176 139	3 667 570	(491 431)	-13.4%	6 015 473
Waste management	915 915	3 160 152	3 017 442	1 425 740	1 846 888	(421 148)	-22.8%	3 023 863
<b>Other</b>	<b>478 120</b>	<b>624 048</b>	<b>622 530</b>	<b>380 911</b>	<b>389 688</b>	<b>(8 778)</b>	<b>-2.3%</b>	<b>578 916</b>
<b>Total Expenditure - Functional</b>	<b>64 448 266</b>	<b>71 683 252</b>	<b>71 382 622</b>	<b>42 938 735</b>	<b>43 757 542</b>	<b>(818 807)</b>	<b>-1.9%</b>	<b>70 163 227</b>
<b>Surplus/ (Deficit) for the year</b>	<b>5 542 836</b>	<b>3 333 449</b>	<b>4 810 981</b>	<b>7 778 926</b>	<b>6 284 330</b>	<b>1 494 595</b>	<b>23.8%</b>	<b>6 638 780</b>

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

Vote Description	Budget Year 2025/26							
	2024/25	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>Provisional Outcome</b>							
<b>Revenue by Vote</b>								
Vote 1 - Community Services & Health	954 625	988 503	991 345	599 571	642 491	(42 921)	-6.7%	1 007 943
Vote 2 - Corporate Services	110 467	99 480	100 255	68 362	58 693	9 669	16.5%	100 255
Vote 3 - Economic Growth	543 626	367 264	376 088	219 831	222 301	(2 470)	-1.1%	376 112
Vote 4 - Energy	22 872 402	24 032 288	24 185 572	16 642 313	16 423 326	218 986	1.3%	24 414 844
Vote 5 - Finance	19 992 960	20 062 183	20 865 787	14 137 833	14 112 127	25 705	0.2%	20 865 787
Vote 6 - Future Planning & Resilience	83 533	65 915	74 880	42 593	41 292	1 301	3.2%	74 898
Vote 7 - Human Settlements	1 654 231	1 771 568	1 844 475	1 159 159	1 115 568	43 591	3.9%	1 844 475
Vote 8 - Office of the City Manager	1 246	957	4 367	2 354	2 695	(340)	-12.6%	4 555
Vote 9 - Safety & Security	2 540 700	2 396 509	2 419 641	1 890 629	1 449 410	441 219	30.4%	2 835 950
Vote 10 - Spatial Planning & Environment	718 635	749 446	742 002	536 439	491 684	44 755	9.1%	740 152
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 517 866	1 732 398	1 914 468	(182 070)	-9.5%	3 582 373
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 051 349	2 070 568	2 070 610	(42)	0.0%	3 051 349
Vote 13 - Water & Sanitation	15 363 604	17 066 506	17 434 704	11 267 440	11 127 414	140 026	1.3%	17 434 704
Vote 14 - Cape Town International Convention Centre	498 857	461 194	468 608	287 861	292 982	(5 121)	-1.7%	468 608
Vote 15 - Cape Town Stadium	100 681	120 165	116 665	65 693	76 810	(11 117)	-14.5%	116 665
<b>Total Revenue by Vote</b>	<b>69 991 102</b>	<b>75 016 701</b>	<b>76 193 603</b>	<b>50 723 043</b>	<b>50 041 872</b>	<b>681 171</b>	<b>1.4%</b>	<b>76 918 671</b>
<b>Expenditure by Vote</b>								
Vote 1 - Community Services & Health	4 472 308	4 917 247	4 885 956	3 000 865	3 053 237	(52 372)	-1.7%	4 645 795
Vote 2 - Corporate Services	3 864 363	4 123 703	4 139 694	2 564 643	2 550 218	14 425	0.6%	4 139 694
Vote 3 - Economic Growth	672 720	760 365	791 514	495 716	509 898	(14 182)	-2.8%	791 514
Vote 4 - Energy	19 624 989	21 744 942	21 486 891	12 774 596	12 974 969	(200 373)	-1.5%	21 382 639
Vote 5 - Finance	3 765 999	4 356 280	4 205 355	2 619 760	2 687 333	(67 572)	-2.5%	4 205 355
Vote 6 - Future Planning & Resilience	570 006	595 825	624 870	369 619	377 869	(8 250)	-2.2%	624 870
Vote 7 - Human Settlements	1 670 179	1 705 085	1 780 374	1 130 163	1 112 515	17 648	1.6%	1 780 374
Vote 8 - Office of the City Manager	524 964	524 560	552 288	348 098	354 414	(6 316)	-1.8%	552 288
Vote 9 - Safety & Security	5 836 592	6 692 842	6 729 308	4 145 071	4 195 302	(50 231)	-1.2%	6 230 097
Vote 10 - Spatial Planning & Environment	1 636 041	1 953 826	1 994 205	1 174 667	1 213 325	(38 657)	-3.2%	1 763 305
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 855 846	2 735 484	2 943 149	(207 665)	-7.1%	4 855 846
Vote 12 - Urban Waste Management	3 750 152	4 100 966	3 981 197	2 454 932	2 475 831	(20 899)	-0.8%	3 981 197
Vote 13 - Water & Sanitation	13 189 586	14 942 522	14 814 186	8 790 705	8 956 620	(165 915)	-1.9%	14 814 186
Vote 14 - Cape Town International Convention Centre	397 781	438 236	424 274	276 009	276 707	(698)	-0.3%	396 066
Vote 15 - Cape Town Stadium	99 717	120 165	116 665	65 693	76 157	(10 464)	-13.7%	116 665
<b>Total Expenditure by Vote</b>	<b>64 448 266</b>	<b>71 683 252</b>	<b>71 382 622</b>	<b>42 946 021</b>	<b>43 757 542</b>	<b>(811 521)</b>	<b>-1.9%</b>	<b>70 279 892</b>
<b>Surplus/ (Deficit) for the year</b>	<b>5 542 836</b>	<b>3 333 449</b>	<b>4 810 981</b>	<b>7 777 022</b>	<b>6 284 330</b>	<b>1 492 692</b>	<b>23.8%</b>	<b>6 638 780</b>

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	22 456 305	23 610 833	23 614 978	16 232 678	16 005 509	227 168	1.4%	23 843 828
Service charges - Water	5 162 356	5 771 137	5 863 442	3 944 809	3 891 397	53 412	1.4%	5 863 442
Service charges - Waste Water Management	2 623 012	2 966 006	2 963 426	2 049 348	1 988 354	60 995	3.1%	2 963 426
Service charges - Waste management	1 474 428	1 658 640	1 610 811	1 065 142	1 069 881	(4 738)	-0.4%	1 607 955
Sale of Goods and Rendering of Services	752 228	815 257	731 902	526 743	498 920	27 823	5.6%	792 568
Agency services	288 826	302 874	302 874	201 522	201 916	(394)	-0.2%	298 431
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	362 159	339 731	329 033	231 349	219 487	11 862	5.4%	340 702
Interest from Current and Non Current Assets	1 581 682	778 395	1 331 698	1 073 519	1 049 362	24 157	2.3%	1 330 698
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	811 109	744 999	750 174	513 275	504 331	8 944	1.8%	753 592
Licence and permits	1 452	205	205	641	137	504	368.7%	1 093
Special rating levies	-	494 107	486 882	333 620	321 306	12 314	3.8%	500 430
Operational Revenue	784 259	647 672	612 136	453 107	401 992	51 115	12.7%	627 328
<b>Non-Exchange Revenue</b>								
Property rates	12 786 378	13 761 592	13 911 508	9 198 097	9 222 385	(24 287)	-0.3%	13 911 508
Surcharges and Taxes	431 181	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 010 667	1 878 556	1 905 299	1 548 434	1 087 544	460 890	42.4%	2 318 558
Licence and permits	46 471	50 301	47 909	29 718	31 856	(2 138)	-6.7%	46 095
Transfers and subsidies - Operational	6 957 770	7 329 561	7 356 104	4 967 264	5 050 356	(83 092)	-1.6%	7 347 564
Interest	145 735	98 675	98 675	87 219	65 783	21 436	32.6%	100 480
Fuel Levy	2 749 549	2 851 776	2 851 776	1 901 184	1 901 184	-	-	2 851 776
Operational Revenue	-	906 078	769 510	507 898	511 536	(3 638)	-0.7%	769 510
Gains on disposal of Assets	267 698	70 772	84 226	41 130	8 474	32 656	385.4%	90 102
Other Gains	5 684 418	6 084 343	6 226 308	3 672 762	3 596 016	76 746	2.1%	6 226 308
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>	<b>67 377 682</b>	<b>71 161 512</b>	<b>71 848 875</b>	<b>48 579 460</b>	<b>47 627 728</b>	<b>951 732</b>	<b>2.0%</b>	<b>72 585 394</b>
<b>Expenditure By Type</b>								
Employee related costs	18 639 556	21 003 489	20 929 408	13 315 198	13 496 461	(181 264)	-1.3%	20 453 392
Remuneration of councillors	185 833	197 729	198 376	125 189	132 064	(6 875)	-5.2%	199 894
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	10 587 424	10 639 130	(51 707)	-0.5%	17 755 086
Inventory consumed	7 145 638	7 970 354	7 890 043	4 597 720	4 630 787	(33 067)	-0.7%	7 720 823
Debt impairment	(935 100)	3 217 478	3 178 514	1 868 154	2 160 370	(292 217)	-13.5%	3 177 717
Depreciation and amortisation	3 735 866	4 025 354	4 032 488	2 637 844	2 669 239	(31 395)	-1.2%	4 016 697
Interest	847 514	1 428 206	1 067 928	639 306	664 082	(24 776)	-3.7%	1 072 039
Contracted services	10 086 903	11 229 839	11 323 225	6 012 282	6 367 668	(355 386)	-5.6%	11 111 811
Transfers and subsidies	354 016	346 993	380 425	194 588	198 817	(4 228)	-2.1%	305 420
Irrecoverable debts written off	3 996 926	123 382	197 945	387 263	90 187	297 076	329.4%	198 900
Operational costs	3 562 387	3 830 721	3 916 447	2 274 689	2 414 019	(139 329)	-5.8%	3 768 614
Losses on Disposal of Assets	40 757	2 500	2 582	15 321	1 752	13 569	774.6%	17 176
Other Losses	363 664	532 092	481 948	278 658	278 224	434	0.2%	482 322
<b>Total Expenditure</b>	<b>64 357 020</b>	<b>71 663 224</b>	<b>71 354 415</b>	<b>42 933 636</b>	<b>43 742 800</b>	<b>(809 164)</b>	<b>-1.8%</b>	<b>70 279 892</b>
<b>Surplus/(Deficit)</b>	<b>3 020 662</b>	<b>(501 712)</b>	<b>494 460</b>	<b>5 645 824</b>	<b>3 884 928</b>	<b>1 760 896</b>	<b>45.3%</b>	<b>2 305 502</b>
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	2 137 983	2 414 144	(276 161)	-11.4%	4 333 277
Transfers and subsidies - capital (in-kind)	898	-	-	5 599	-	5 599	100.0%	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 634 082</b>	<b>3 353 477</b>	<b>4 839 189</b>	<b>7 789 406</b>	<b>6 299 072</b>			<b>6 638 780</b>
Income Tax	54 537	11 407	19 586	6 030	11 505			19 586
<b>Surplus/(Deficit) after income tax</b>	<b>5 579 545</b>	<b>3 342 070</b>	<b>4 819 602</b>	<b>7 783 376</b>	<b>6 287 567</b>			<b>6 619 193</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	36 709	8 621	8 621	4 451	3 237			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>5 616 254</b>	<b>3 350 691</b>	<b>4 828 224</b>	<b>7 787 827</b>	<b>6 290 804</b>			<b>6 619 193</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>5 616 254</b>	<b>3 350 691</b>	<b>4 828 224</b>	<b>7 787 827</b>	<b>6 290 804</b>			<b>6 619 193</b>

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

Vote Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 1 - Community Services & Health	310 514	317 218	336 481	175 642	199 057	(23 415)	-11.8%	333 180
Vote 2 - Corporate Services	420 495	498 476	741 143	267 151	306 907	(39 755)	-13.0%	735 991
Vote 3 - Economic Growth	94 372	111 099	138 195	30 168	57 624	(27 456)	-47.6%	136 887
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	795 855	871 136	(75 281)	-8.6%	1 360 754
Vote 5 - Finance	75 738	123 163	125 343	58 567	38 582	19 986	51.8%	125 250
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	8 956	6 455	2 501	38.7%	21 687
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	819 740	825 252	(5 512)	-0.7%	1 439 913
Vote 8 - Office of the City Manager	6 015	8 675	18 484	3 405	3 290	115	3.5%	18 384
Vote 9 - Safety & Security	466 205	344 830	426 282	218 250	238 044	(19 794)	-8.3%	426 282
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	211 790	232 241	(20 451)	-8.8%	454 127
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 261 133	1 561 123	(299 989)	-19.2%	2 830 007
Vote 12 - Urban Waste Management	384 643	438 953	450 047	289 333	325 018	(35 685)	-11.0%	434 782
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	2 136 244	2 357 778	(221 534)	-9.4%	4 763 037
Vote 14 - Cape Town International Convention Centre	46 961	75 039	83 068	35 378	50 213	(14 835)	-29.54%	83 068
Vote 15 - Cape Town Stadium	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>9 398 351</b>	<b>12 937 678</b>	<b>13 558 630</b>	<b>6 311 614</b>	<b>7 072 719</b>	<b>(761 106)</b>	<b>-10.8%</b>	<b>13 163 349</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>1 155 345</b>	<b>1 338 710</b>	<b>1 817 568</b>	<b>811 803</b>	<b>906 929</b>	<b>(95 126)</b>	<b>-10.5%</b>	<b>1 669 166</b>
Executive and council	1 718	27 948	30 157	1 598	8 690	(7 092)	-81.6%	30 057
Finance and administration	1 153 545	1 310 672	1 787 404	810 198	898 232	(88 034)	-9.8%	1 639 102
Internal audit	82	90	7	7	7	-	-	7
<b>Community and public safety</b>	<b>1 638 433</b>	<b>1 864 454</b>	<b>2 190 544</b>	<b>1 191 950</b>	<b>1 223 817</b>	<b>(31 867)</b>	<b>-2.6%</b>	<b>2 189 564</b>
Community and social services	90 140	138 247	149 565	84 843	91 023	(6 180)	-6.8%	149 554
Sport and recreation	220 737	235 626	265 062	107 289	103 996	3 292	3.2%	264 654
Public safety	357 903	231 780	325 478	168 942	186 146	(17 204)	-9.2%	325 478
Housing	932 296	1 202 911	1 415 142	813 051	815 871	(2 820)	-0.3%	1 414 590
Health	37 356	55 890	35 298	17 825	26 781	(8 956)	-33.4%	35 288
<b>Economic and environmental services</b>	<b>1 893 042</b>	<b>3 604 890</b>	<b>3 453 756</b>	<b>1 436 108</b>	<b>1 795 258</b>	<b>(359 150)</b>	<b>-20.0%</b>	<b>3 314 632</b>
Planning and development	161 485	280 769	235 081	80 200	106 869	(26 669)	-25.0%	235 037
Road transport	1 549 436	3 013 970	2 894 667	1 200 715	1 521 189	(320 474)	-21.1%	2 755 586
Environmental protection	182 121	310 151	324 009	155 193	167 201	(12 007)	-7.2%	324 009
<b>Trading services</b>	<b>4 663 470</b>	<b>6 052 141</b>	<b>6 010 835</b>	<b>2 833 709</b>	<b>3 094 137</b>	<b>(260 428)</b>	<b>-8.4%</b>	<b>5 904 060</b>
Energy sources	1 075 730	1 228 075	1 334 700	773 221	845 414	(72 193)	-8.5%	1 334 700
Water management	938 295	1 478 230	1 463 528	523 250	682 903	(159 653)	-23.4%	1 332 757
Waste water management	2 488 246	3 258 361	3 120 966	1 488 769	1 513 232	(24 462)	-1.6%	3 154 223
Waste management	161 199	87 476	91 641	48 469	52 588	(4 119)	-7.8%	82 380
<b>Other</b>	<b>48 061</b>	<b>77 484</b>	<b>85 926</b>	<b>38 043</b>	<b>52 577</b>	<b>(14 534)</b>	<b>-27.6%</b>	<b>85 926</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>9 398 351</b>	<b>12 937 678</b>	<b>13 558 630</b>	<b>6 311 614</b>	<b>7 072 719</b>	<b>(761 106)</b>	<b>-10.8%</b>	<b>13 163 349</b>
<b>Funded by:</b>								
National Government	2 466 508	3 735 882	4 226 332	2 059 016	2 368 184	(309 167)	-13.1%	4 019 526
Provincial Government	14 200	6 657	10 690	5 349	6 236	(887)	-14.2%	10 690
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	60 650	112 651	107 707	39 985	60 167	(20 182)	-33.5%	107 707
<b>Transfers recognised - capital</b>	<b>2 541 359</b>	<b>3 855 190</b>	<b>4 344 729</b>	<b>2 104 350</b>	<b>2 434 587</b>	<b>(330 236)</b>	<b>-13.6%</b>	<b>4 137 923</b>
Borrowing	5 854 382	5 000 000	5 000 000	2 017 793	2 227 862	(210 069)	-9.4%	4 893 975
Internally generated funds	1 002 610	4 082 488	4 213 902	2 189 470	2 410 270	(220 800)	-9.2%	4 131 451
<b>Total Capital Funding</b>	<b>9 398 351</b>	<b>12 937 678</b>	<b>13 558 630</b>	<b>6 311 614</b>	<b>7 072 719</b>	<b>(761 106)</b>	<b>-10.8%</b>	<b>13 163 349</b>

**Consolidated Table C6 Monthly Budget Statement - Financial Position**

Description	2024/25	Budget Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	10 857 789	13 565 379	13 096 906	14 263 969	13 096 906
Trade and other receivables from exchange transactions	5 245 072	4 284 376	3 517 580	5 271 002	3 517 580
Receivables from non-exchange transactions	3 130 961	6 337 044	6 343 192	3 423 999	6 343 192
Current portion of non-current receivables	64	5 866	5 877	4 061	5 877
Inventory	512 961	536 191	551 229	650 619	551 229
VAT	82 816	1 196 998	589 309	13 577	589 309
Other current assets	3 671 924	-	-	-	-
<b>Total current assets</b>	<b>23 501 587</b>	<b>25 925 854</b>	<b>24 104 094</b>	<b>23 627 227</b>	<b>24 104 094</b>
<b>Non current assets</b>					
Investments	4 008 593	2 189 872	4 167 080	7 066 711	4 167 080
Investment property	572 701	571 011	571 191	572 702	571 191
Property, plant and equipment	70 726 296	81 973 305	80 411 287	74 405 300	80 411 287
Biological assets	-	-	-	-	-
Living and non-living resources	-	1 440	962	1 112	962
Heritage assets	10 324	11 184	10 555	10 324	10 555
Intangible assets	944 180	653 094	779 003	940 198	779 003
Trade and other receivables from exchange transactions	94	-	-	-	-
Non-current receivables from non-exchange transactions	-	190 424	190 368	193 346	190 368
Other non-current assets	105 662	128 454	86 076	99 632	86 076
<b>Total non current assets</b>	<b>76 367 851</b>	<b>85 718 784</b>	<b>86 216 522</b>	<b>83 289 327</b>	<b>86 216 522</b>
<b>TOTAL ASSETS</b>	<b>99 869 438</b>	<b>111 644 638</b>	<b>110 320 616</b>	<b>106 916 554</b>	<b>110 320 616</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	761 578	1 346 115	1 115 639	761 578	1 115 639
Consumer deposits	643 315	547 313	628 233	742 167	628 233
Trade and other payables from exchange transactions	8 755 563	11 470 776	10 364 029	4 010 428	10 364 029
Trade and other payables from non-exchange transactions	-	833 187	307 105	2 093 514	307 105
Provision	1 927 892	1 990 806	2 048 667	1 905 142	2 048 667
VAT	-	461 413	408 634	581 285	408 634
Other current liabilities	1 141 121	-	-	-	-
<b>Total current liabilities</b>	<b>13 229 469</b>	<b>16 649 610</b>	<b>14 872 306</b>	<b>10 094 114</b>	<b>14 872 306</b>
<b>Non current liabilities</b>					
Financial liabilities	6 529 854	13 459 944	9 961 515	8 910 415	9 961 515
Provision	6 609 681	7 256 478	7 201 259	6 609 860	7 201 259
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
<b>Total non current liabilities</b>	<b>13 139 535</b>	<b>20 716 422</b>	<b>17 162 774</b>	<b>15 520 275</b>	<b>17 162 774</b>
<b>TOTAL LIABILITIES</b>	<b>26 369 004</b>	<b>37 366 032</b>	<b>32 035 080</b>	<b>25 614 389</b>	<b>32 035 080</b>
<b>NET ASSETS</b>	<b>73 500 434</b>	<b>74 278 606</b>	<b>78 285 536</b>	<b>81 302 165</b>	<b>78 285 536</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated surplus/(deficit)	67 861 617	69 003 123	71 631 494	75 036 737	71 631 494
Reserves and funds	5 250 012	5 275 483	6 654 042	6 265 427	6 654 042
Other	388 805	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>73 500 434</b>	<b>74 278 606</b>	<b>78 285 536</b>	<b>81 302 165</b>	<b>78 285 536</b>

**Consolidated Table C7 Monthly Budget Statement - Cash Flow**

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	13 671 184	13 655 731	13 792 264	9 437 943	9 618 712	(180 769)	-1.9%	13 792 264
Service charges	31 030 344	33 822 077	33 701 279	22 946 687	22 350 884	595 803	2.7%	33 701 279
Other revenue	6 205 108	5 648 650	5 559 079	5 765 018	4 998 868	766 150	15.3%	5 559 079
Transfers and Subsidies - Operational	6 885 039	7 329 561	7 356 104	5 572 716	5 747 779	(175 062)	-3.0%	7 356 104
Transfers and Subsidies - Capital	3 073 968	3 855 190	4 344 729	2 501 280	1 881 291	619 990	33.0%	4 344 729
Interest	1 678 068	777 395	1 330 698	1 072 858	931 059	141 799	15.2%	1 330 698
Dividends	3 270	-	-	-	-	-	-	-
<b>Payments</b>								
Suppliers and employees	(51 268 726)	(56 446 683)	(55 980 163)	(39 816 416)	(39 958 594)	(142 178)	0.4%	(55 980 163)
Interest	(824 124)	(1 367 594)	(1 006 061)	(466 405)	(466 347)	58	0.0%	(1 006 061)
Transfers and Subsidies	(9 440)	(388 523)	(435 536)	(1 706)	(98 237)	(96 531)	98.3%	(435 536)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>10 444 691</b>	<b>6 885 804</b>	<b>8 662 393</b>	<b>7 011 975</b>	<b>5 005 415</b>	<b>(2 006 561)</b>	<b>-40.1%</b>	<b>8 662 393</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	347 083	70 772	84 226	-	-	-	-	84 226
Decrease (increase) in non-current receivables	341	60	64	-	-	-	-	64
Decrease (increase) in non-current investments	1 579 285	(153 729)	(246 967)	-	-	-	-	(246 967)
<b>Payments</b>								
Capital assets	(9 710 687)	(12 937 678)	(13 558 630)	(6 323 646)	(6 656 079)	(332 434)	5.0%	(13 558 630)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(7 783 978)</b>	<b>(13 020 575)</b>	<b>(13 721 308)</b>	<b>(6 323 646)</b>	<b>(6 656 079)</b>	<b>(332 434)</b>	<b>5.0%</b>	<b>(13 721 308)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	3 500 000	(700 000)	-20.0%	5 000 000
Increase (decrease) in consumer deposits	(5 446)	24 594	39 372	34 765	17 130	17 634	102.9%	39 372
<b>Payments</b>								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 104 247)	(590 457)	(590 457)	-	-	(1 104 247)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>751 986</b>	<b>3 885 252</b>	<b>3 935 126</b>	<b>2 244 308</b>	<b>2 926 674</b>	<b>682 366</b>	<b>23.3%</b>	<b>3 935 126</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>								
Cash/cash equivalents at beginning:	7 445 090	8 848 612	10 796 980	10 796 980	10 796 980			10 796 980
Cash/cash equivalents at month/year end:	10 857 789	6 599 092	9 673 192	13 729 618	12 072 989			9 673 192

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

### Executive Summary

The Company hosted 177 events and reflects a surplus of R16.3 million for the year-to-date.

**Table F1 Monthly Budget Statement Summary**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	20 674	18 873	21 544	14 550	14 839	(290)	-2.0%	21 544
Transfers recognised - operational	-	-	-	-	-	-	-	-
Other own revenue	478 183	442 321	447 064	273 312	278 143	(4 832)	-1.7%	447 064
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>498 857</b>	<b>461 194</b>	<b>468 608</b>	<b>287 861</b>	<b>292 982</b>	<b>(5 121)</b>	<b>-1.7%</b>	<b>468 608</b>
Employee costs	104 496	108 347	112 228	74 011	73 775	236	0.3%	112 228
Remuneration of Board Members	874	911	877	418	438	(20)	-4.5%	877
Depreciation and asset impairment	(51 839)	51 370	35 718	39 991	35 127	4 865	13.8%	35 718
Interest	16	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	68 057	67 423	62 841	37 561	39 329	(1 768)	-4.5%	62 841
Transfers and grants	3 013	2 969	2 977	1 994	1 987	7	0.4%	2 977
Other expenditure	181 917	187 186	181 426	111 552	117 529	(5 977)	-5.1%	181 426
<b>Total Expenditure</b>	<b>306 534</b>	<b>418 207</b>	<b>396 066</b>	<b>265 528</b>	<b>268 184</b>	<b>(2 657)</b>	<b>-1.0%</b>	<b>396 066</b>
<b>Surplus/(Deficit)</b>	<b>192 322</b>	<b>42 987</b>	<b>72 541</b>	<b>22 334</b>	<b>24 798</b>	<b>(2 464)</b>	<b>-9.9%</b>	<b>72 541</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>192 322</b>	<b>42 987</b>	<b>72 541</b>	<b>22 334</b>	<b>24 798</b>	<b>(2 464)</b>	<b>-9.9%</b>	<b>72 541</b>
Income Tax	54 537	11 407	19 586	6 030	6 696	(665)	-9.9%	19 586
<b>Surplus/ (Deficit) for the year</b>	<b>137 785</b>	<b>31 580</b>	<b>52 955</b>	<b>16 303</b>	<b>18 102</b>	<b>(1 799)</b>	<b>-9.9%</b>	<b>52 955</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>46 961</b>	<b>75 039</b>	<b>83 068</b>	<b>35 378</b>	<b>50 213</b>	<b>(14 835)</b>	<b>-29.5%</b>	<b>83 068</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	46 961	75 039	83 068	35 378	50 213	(14 835)	-29.5%	83 068
Total sources of capital funds	46 961	75 039	83 068	35 378	50 213	(14 835)	-29.5%	83 068
<b>Financial position</b>								
Total current assets	282 375	269 763	270 862	327 128				270 862
Total non current assets	950 832	900 551	968 325	940 142				968 325
Total current liabilities	104 572	102 568	113 475	122 524				113 475
Total non current liabilities	371	83	83	179				83
Community wealth/Equity	1 128 264	1 067 662	1 125 629	1 144 567				1 125 629
<b>Cash flows</b>								
Net cash from (used) operating	174 111	108 200	107 977	41 421	51 764	(10 343)	-20.0%	107 977
Net cash from (used) investing	(46 961)	(75 039)	(83 068)	(35 378)	(50 213)	14 835	-29.5%	(83 068)
Net cash from (used) financing	(5 446)	2 553	13 663	34 765	17 130	17 634	102.9%	13 663
<b>Cash/cash equivalents at the year end</b>	<b>273 805</b>	<b>248 244</b>	<b>251 102</b>	<b>314 612</b>	<b>231 212</b>	<b>83 401</b>	<b>36.1%</b>	<b>251 102</b>

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

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	22 813	24 850	26 007	15 218	16 218	(1 000)	-6.2%	26 007
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	20 674	18 873	21 544	14 550	14 839	(290)	-2.0%	21 544
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	219 282	198 508	206 029	119 803	123 476	(3 674)	-3.0%	206 029
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	236 013	218 963	215 027	138 291	138 448	(158)	-0.1%	215 027
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>498 857</b>	<b>461 194</b>	<b>468 608</b>	<b>287 861</b>	<b>292 982</b>	<b>(5 121)</b>	<b>-1.7%</b>	<b>468 608</b>
<b>Expenditure By Type</b>								
Employee related costs	104 496	108 347	112 228	74 011	73 775	236	0.3%	112 228
Remuneration of board members	874	911	877	418	438	(20)	-4.5%	877
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	68 057	67 423	62 841	37 561	39 329	(1 768)	-4.5%	62 841
Debt impairment	498	180	(649)	-	-	-	-	(649)
Depreciation and asset impairment	(52 337)	51 190	36 367	39 991	35 127	4 865	13.8%	36 367
Interest	16	-	-	-	-	-	-	-
Contracted services	86 351	85 370	83 738	52 567	55 091	(2 525)	-4.6%	83 738
Transfers and subsidies	3 013	2 969	2 977	1 994	1 987	7	0.4%	2 977
Irrecoverable debts written off	-	-	-	(749)	(749)	-	-	-
Operational costs	95 552	101 816	97 671	59 670	63 171	(3 502)	-5.5%	97 671
Losses on disposal of Assets	-	-	-	46	-	46	100.0%	-
Other Losses	14	-	16	18	15	3	16.6%	16
<b>Total Expenditure</b>	<b>306 534</b>	<b>418 207</b>	<b>396 066</b>	<b>265 528</b>	<b>268 184</b>	<b>(2 657)</b>	<b>-1.0%</b>	<b>396 066</b>
<b>Surplus/(Deficit)</b>	<b>192 322</b>	<b>42 987</b>	<b>72 541</b>	<b>22 334</b>	<b>24 798</b>	<b>(2 464)</b>	<b>-9.9%</b>	<b>72 541</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>192 322</b>	<b>42 987</b>	<b>72 541</b>	<b>22 334</b>	<b>24 798</b>	<b>(2 464)</b>	<b>-9.9%</b>	<b>72 541</b>
Income Tax	54 537	11 407	19 586	6 030	6 696	(665)	-9.9%	19 586
<b>Surplus/(Deficit) for the year</b>	<b>137 785</b>	<b>31 580</b>	<b>52 955</b>	<b>16 303</b>	<b>18 102</b>	<b>(1 799)</b>		<b>52 955</b>

**Table F3 Monthly Budget Statement – Capital expenditure**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure by Asset Class/Sub-class</b>								
<b>Other assets</b>	<b>16 238</b>	<b>33 014</b>	<b>38 728</b>	<b>11 682</b>	<b>21 377</b>	<b>(9 695)</b>	<b>-45.4%</b>	<b>38 728</b>
Operational Buildings	16 238	33 014	38 728	11 682	21 377	(9 695)	-45.4%	38 728
Municipal Offices	16 238	33 014	38 728	11 682	21 377	(9 695)	-45.4%	38 728
<b>Computer Equipment</b>	<b>11 836</b>	<b>28 570</b>	<b>28 570</b>	<b>12 100</b>	<b>18 159</b>	<b>(6 059)</b>	<b>-33.4%</b>	<b>28 570</b>
Computer Equipment	11 836	28 570	28 570	12 100	18 159	(6 059)	-33.4%	28 570
<b>Furniture and Office Equipment</b>	<b>9 076</b>	<b>9 970</b>	<b>9 970</b>	<b>6 765</b>	<b>6 788</b>	<b>(23)</b>	<b>-0.3%</b>	<b>9 970</b>
Furniture and Office Equipment	9 076	9 970	9 970	6 765	6 788	(23)	-0.3%	9 970
<b>Machinery and Equipment</b>	<b>9 812</b>	<b>3 485</b>	<b>5 800</b>	<b>4 830</b>	<b>3 889</b>	<b>942</b>	<b>24.2%</b>	<b>5 800</b>
Machinery and Equipment	9 812	3 485	5 800	4 830	3 889	942	24.2%	5 800
<b>Total Capital Expenditure</b>	<b>46 961</b>	<b>75 039</b>	<b>83 068</b>	<b>35 378</b>	<b>50 213</b>	<b>(14 835)</b>	<b>-29.5%</b>	<b>83 068</b>
<b>Funded by:</b>								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>46 961</b>	<b>75 039</b>	<b>83 068</b>	<b>35 378</b>	<b>50 213</b>	<b>(14 835)</b>	<b>-29.5%</b>	<b>83 068</b>
<b>Total Capital Funding</b>	<b>46 961</b>	<b>75 039</b>	<b>83 068</b>	<b>35 378</b>	<b>50 213</b>	<b>(14 835)</b>	<b>-29.5%</b>	<b>83 068</b>

**Table F4 Monthly Budget Statement – Financial Position**

Vote Description	2024/25	Current Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	273 805	248 244	251 102	314 612	251 102
Trade and other receivables from exchange transactions	-	-	-	-	-
Receivables from non-exchange transactions	2 818	15 551	13 787	8 154	13 787
Current portion of non-current receivables	2 991	2 969	2 977	997	2 977
Inventory	2 762	2 998	2 996	3 365	2 996
VAT	-	-	-	-	-
Other current assets	-	-	-	-	-
<b>Total current assets</b>	<b>282 375</b>	<b>269 763</b>	<b>270 862</b>	<b>327 128</b>	<b>270 862</b>
<b>Non current assets</b>					
Investments	-	-	-	-	-
Investment property	-	-	-	-	-
Property, plant and equipment	651 856	581 687	691 911	647 196	691 911
Biological assets	-	-	-	-	-
Living and non-living resources	-	-	-	-	-
Heritage assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	193 314	190 410	190 337	193 314	190 337
Other non-current assets	105 662	128 454	86 076	99 632	86 076
<b>Total non current assets</b>	<b>950 832</b>	<b>900 551</b>	<b>968 325</b>	<b>940 142</b>	<b>968 325</b>
<b>TOTAL ASSETS</b>	<b>1 233 207</b>	<b>1 170 313</b>	<b>1 239 187</b>	<b>1 267 271</b>	<b>1 239 187</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	-	-	-	-	-
Consumer deposits	36 928	47 342	42 467	71 692	42 467
Trade and other payables from exchange transactions	57 887	45 991	61 386	44 271	61 386
Trade and other payables from non-exchange transactions	-	-	-	-	-
Provision	9 757	9 235	9 622	6 561	9 622
VAT	-	-	-	-	-
Other current liabilities	-	-	-	-	-
<b>Total current liabilities</b>	<b>104 572</b>	<b>102 568</b>	<b>113 475</b>	<b>122 524</b>	<b>113 475</b>
<b>Non current liabilities</b>					
Financial liabilities					
Provision	371	83	83	179	83
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
<b>Total non current liabilities</b>	<b>371</b>	<b>83</b>	<b>83</b>	<b>179</b>	<b>83</b>
<b>TOTAL LIABILITIES</b>	<b>104 944</b>	<b>102 651</b>	<b>113 558</b>	<b>122 703</b>	<b>113 558</b>
<b>NET ASSETS</b>	<b>1 128 264</b>	<b>1 067 662</b>	<b>1 125 629</b>	<b>1 144 567</b>	<b>1 125 629</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	(200 164)	(260 765)	(151 799)	(183 860)	(151 799)
Reserves	1 328 428	1 328 428	1 277 428	1 328 428	1 277 428
Other	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 128 264</b>	<b>1 067 662</b>	<b>1 125 629</b>	<b>1 144 567</b>	<b>1 125 629</b>

**Table F5 Monthly Budget Statement – Cash Flow**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	478 247	442 321	447 064	273 312	278 143	(4 832)	-1.7%	447 064
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	20 674	18 873	21 544	14 550	14 839	(290)	-2.0%	21 544
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>								
Suppliers and employees	(321 539)	(352 994)	(360 631)	(246 440)	(241 218)	(5 222)	2.2%	(360 631)
Interest	-	-	-	-	-	-	-	-
Dividends paid	(3 270)	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>174 111</b>	<b>108 200</b>	<b>107 977</b>	<b>41 421</b>	<b>51 764</b>	<b>(10 343)</b>	<b>-20.0%</b>	<b>107 977</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>								
Capital assets	(46 961)	(75 039)	(83 068)	(35 378)	(50 213)	14 835	-29.5%	(83 068)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(46 961)</b>	<b>(75 039)</b>	<b>(83 068)</b>	<b>(35 378)</b>	<b>(50 213)</b>	<b>14 835</b>	<b>-29.5%</b>	<b>(83 068)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(5 446)	2 553	13 663	34 765	17 130	17 634	102.9%	13 663
<b>Payments</b>								
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(5 446)</b>	<b>2 553</b>	<b>13 663</b>	<b>34 765</b>	<b>17 130</b>	<b>17 634</b>	<b>102.9%</b>	<b>13 663</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>121 704</b>	<b>35 714</b>	<b>38 572</b>	<b>40 807</b>	<b>18 682</b>	<b>22 126</b>	<b>118.4%</b>	<b>38 572</b>
Cash/cash equivalents at the beginning of year	152 101	212 530	212 530	273 805	212 530	61 275	28.8%	212 530
Cash/cash equivalents at the end of year	273 805	248 244	251 102	314 612	231 212	83 401	36.1%	251 102

**SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE**

**Table SF1 Entity Material variance explanation**

Description R thousands	YTD Variance	Reasons for material deviations	Remedial or corrective steps / remarks
<b>Revenue items</b>			
Interest earned - external investments	(290)	The variance is due to lower cash balances from seasonal withdrawals and slower business in December 2025 and January 2026, and to February 2026 having fewer days (28 vs 30/31), which was not adjusted for in the budget.	No remedial action required.
Sale of Goods and Rendering of Services	(1 000)	The variance is directly linked to a decrease in Casual Parkers parking revenue.	No remedial action required.
Rental from Fixed Assets	(3 674)	The variance is attributable to the December 2025 and January 2026 period impact, resulting in reduced event activity.	No remedial action required.
Operational Revenue	(158)	Food & Beverage (F&B) revenue is below budget, mainly due to lower catering spend per delegate and a higher proportion of conference and meeting events with minimal catering requirements.	No remedial action required.
<b>Expenditure items</b>			
Employee related costs	236	The variance is due to the timing of CATHSSETA grant claims (costs incurred but income not yet received) and higher staff transport costs under the new contract.	No remedial action required.
Inventory consumed	(1 768)	The variance in inventory consumed is linked to cost savings implemented by the entity, in line with the lower F&B revenue achieved during the period.	No remedial action required.
Contracted services	(2 525)	The variance is due to savings in operational areas such as security and building-related services.	No remedial action required.
Operational costs	(3 502)	The variance is primarily attributable to lower costs incurred across key cost categories during the period.	No remedial action required.
<b>Cash flow items</b>			
Interest	(290)	The variance is due to lower cash balances from seasonal withdrawals and slower business in December 2025 and January 2026, and to February 2026 having fewer days (28 vs 30/31), which was not adjusted for in the budget.	No remedial action required.
Suppliers and employees	(5 222)	The variance is due to the timing difference between when the supplier expenditure was incurred and the cash flow.	No remedial action required.
Capital assets	14 835	Due to timing of capital spend as at 28 February 2026.	No remedial action required.
Increase (decrease) in consumer deposits	17 634	Increase in consumer deposits for events.	No remedial action required.
<b>Capital Expenditure items</b>			
Computer Equipment	(6 059)	Due to timing of capital spend as at 28 February 2026.	No remedial action required.
Furniture and Office Equipment	(23)	Due to timing of capital spend as at 28 February 2026.	No remedial action required.
Machinery and Equipment	942	Due to timing of capital spend as at 28 February 2026.	No remedial action required.
Municipal Offices	(9 695)	Due to timing of capital spend as at 28 February 2026.	No remedial action required.

**Table SF2 Entity Financial and non-financial indicators**

Description of financial indicator	Basis of calculation	2024/25	Current Year 2025/26			
		Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating	Interest & Depreciation /Operating Expenditure	(17.1%)	12.2%	9.2%	15.9%	15.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	270.0%	263.0%	238.7%	267.0%	238.7%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	270.0%	263.0%	238.7%	267.0%	238.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	261.8%	242.0%	221.3%	256.8%	221.3%
<b>Revenue Management</b>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	39.9%	45.3%	44.2%	341.1%	71.9%
<b>Other Indicators</b>						
Employee costs	Employee costs/Total Revenue - capital revenue	20.9%	23.5%	23.9%	25.7%	23.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(10.5%)	11.1%	7.8%	10.8%	13.9%

**Table SF3 Entity Aged debtors**

Detail	Current Year 2025/26										Actual Bad Debts Written Off against Debtors	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days		
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 177	375	(0)	-	1 997	-	-	-	7 549	1 997	-	
<b>Total By Income Source</b>	<b>5 177</b>	<b>375</b>	<b>(0)</b>	<b>-</b>	<b>1 997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 549</b>	<b>1 997</b>	<b>-</b>	
<b>2024/25 - totals only</b>												
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 177	375	(0)	-	1 997	-	-	-	7 549	1 997	-	
<b>Total By Customer Group</b>	<b>5 177</b>	<b>375</b>	<b>(0)</b>	<b>-</b>	<b>1 997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 549</b>	<b>1 997</b>	<b>-</b>	

**Table SF4 Entity Aged creditors**

Detail	Current Year 2025/26								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>									
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	23 807	-	-	-	-	-	-	-	23 807
Medical Aid deductions	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>23 807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23 807</b>

**Table SF5 Entity investment portfolio monthly statement**

Investments by maturity Name of institution & investment ID	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
<b>R thousands</b>						
Cash	-	117	-	-	12	129
ABSA Bank - Current- 4072900553	-	20	0	-	3 500	3 520
Stanlib - Bank 000-402-184 (1199539) refNo. 551436367	7.18	58 935	355	-	14 100	73 390
Investec Bank - (462097) 1008645	7.06	9 571	57	-	-	9 628
Nedgroup Money Market - (800167964) - 8319631	7.10	48 793	292	-	8 000	57 085
ABSA Bank - CTICC Money Market - 9316676360	7.20	71 157	429	-	16 750	88 335
Nedgroup Corp Money Market - (800167964) 8292731	7.04	54 161	317	-	16 150	70 628
Nedbank - CTICC Main Current - 1151569623	-	3 708	6	(610)	-	3 105
Nedbank - CTICC Merchant Services - 11515696658	-	336	-	-	133	470
Nedbank - CTICC Payroll - 1151569666	-	16	-	-	20	36
Nedbank - CTICC East - 1151569674	-	1	-	-	0	1
Nedbank - CTICC E-Commerce - 1151569682	-	0	-	-	0	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	6.50	5 221	53	-	3 011	8 286
<b>Total investments</b>		<b>252 036</b>	<b>1 510</b>	<b>(610)</b>	<b>61 677</b>	<b>314 612</b>

**Table SF6 Entity Board member allowances & staff benefits**

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Remuneration</b>								
<b>Board Members of Entities</b>								
Board Fees	882	911	877	418	438	(20)	-4.5%	877
<b>Sub Total - Board Members of Entities</b>	<b>882</b>	<b>911</b>	<b>877</b>	<b>418</b>	<b>438</b>	<b>(20)</b>	<b>-4.5%</b>	<b>877</b>
% increase		3.2%	-0.7%					-0.7%
<b>Senior Managers of Entities</b>								
Basic Salaries and Wages	12 292	13 723	13 723	9 149	9 149	-	-	13 723
<b>Sub Total - Senior Managers of Entities</b>	<b>12 292</b>	<b>13 723</b>	<b>13 723</b>	<b>9 149</b>	<b>9 149</b>	<b>-</b>	<b>-</b>	<b>13 723</b>
% increase		11.6%	11.6%					11.6%
<b>Other Staff of Entities</b>								
Basic Salaries and Wages	92 195	94 624	98 504	64 862	64 626	236	0.4%	98 504
<b>Sub Total - Other Staff of Entities</b>	<b>92 195</b>	<b>94 624</b>	<b>98 504</b>	<b>64 862</b>	<b>64 626</b>	<b>236</b>	<b>0.4%</b>	<b>98 504</b>
% increase		2.6%	6.8%					6.8%
<b>Total Municipal Entities remuneration</b>	<b>105 370</b>	<b>109 259</b>	<b>113 105</b>	<b>74 429</b>	<b>74 213</b>	<b>217</b>	<b>0.3%</b>	<b>113 105</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table SF7 Entity monthly actuals & revised targets**

Description	Budget Year 2025/26												Current Year 2025/26		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Rental of facilities and equipment	3 932	10 812	27 990	27 876	20 224	1 602	3 332	24 037	18 001	17 041	28 922	22 263	206 029	210 605	223 437
Interest earned - external investments	1 846	1 734	1 937	2 260	1 941	1 034	2 240	1 558	1 723	1 611	1 700	1 960	21 544	20 524	22 423
Other revenue	6 974	20 031	32 793	25 661	23 133	4 561	6 587	33 767	22 982	21 705	20 021	22 816	241 034	258 767	274 915
<b>Cash Receipts by Source</b>	<b>12 752</b>	<b>32 577</b>	<b>62 720</b>	<b>55 797</b>	<b>45 298</b>	<b>7 196</b>	<b>12 159</b>	<b>59 361</b>	<b>42 706</b>	<b>40 358</b>	<b>50 643</b>	<b>47 040</b>	<b>468 608</b>	<b>489 896</b>	<b>520 775</b>
<b>Other Cash Flows by Source</b>															
Increase (decrease) in consumer deposits	19 995	17 677	23 374	(42 069)	(36 844)	8 068	31 097	13 467	4 801	6 647	(2 954)	(29 595)	13 663	3 598	6 040
<b>Total Cash Receipts by Source</b>	<b>32 747</b>	<b>50 254</b>	<b>86 094</b>	<b>13 728</b>	<b>8 454</b>	<b>15 264</b>	<b>43 256</b>	<b>72 828</b>	<b>47 507</b>	<b>47 005</b>	<b>47 689</b>	<b>17 445</b>	<b>482 271</b>	<b>493 495</b>	<b>526 815</b>
<b>Cash Payments by Type</b>															
Employee related costs	9 715	9 553	9 387	9 891	9 750	8 686	7 124	9 905	9 576	9 814	9 734	9 092	112 228	114 030	120 010
Remuneration of directors	-	-	219	-	-	200	-	-	219	-	-	239	877	952	995
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 413	6 730	8 133	7 227	7 116	4 861	5 016	8 070	7 479	7 203	6 795	9 695	83 738	89 585	94 008
Transfers and grants - other	249	249	249	249	249	249	249	249	247	247	247	240	2 977	2 969	2 969
Other expenditure	13 952	18 348	18 577	18 192	18 579	11 091	15 477	22 321	18 991	18 558	18 535	3 625	196 247	232 916	245 935
<b>Cash Payments by Type</b>	<b>29 329</b>	<b>34 881</b>	<b>36 565</b>	<b>35 560</b>	<b>35 694</b>	<b>25 087</b>	<b>27 866</b>	<b>40 546</b>	<b>36 513</b>	<b>35 823</b>	<b>35 311</b>	<b>22 891</b>	<b>396 066</b>	<b>440 452</b>	<b>463 917</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	2 315	5 969	6 164	2 910	4 554	5 966	4 418	3 082	8 214	8 214	8 214	23 049	83 068	73 795	62 594
Other Cash Flows/Payments	25 433	(16 365)	3 580	(27 178)	(4 798)	(19 330)	52 946	(33 376)	(6 820)	(3 424)	(1 838)	(4 267)	(35 435)	(63 400)	(52 759)
<b>Total Cash Payments by Type</b>	<b>57 077</b>	<b>24 485</b>	<b>46 309</b>	<b>11 291</b>	<b>35 451</b>	<b>11 723</b>	<b>85 230</b>	<b>10 252</b>	<b>37 907</b>	<b>40 613</b>	<b>41 687</b>	<b>41 674</b>	<b>443 699</b>	<b>450 847</b>	<b>473 752</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(24 330)</b>	<b>25 769</b>	<b>39 785</b>	<b>2 437</b>	<b>(26 997)</b>	<b>3 541</b>	<b>(41 974)</b>	<b>62 577</b>	<b>9 600</b>	<b>6 392</b>	<b>6 001</b>	<b>(24 229)</b>	<b>38 572</b>	<b>42 647</b>	<b>53 063</b>
Cash/cash equivalents at the month/year begin:	273 805	249 475	275 243	315 029	317 465	290 469	294 010	252 036	314 612	324 212	330 604	336 605	212 530	251 102	293 749
Cash/cash equivalents at the month/year end:	249 475	275 243	315 029	317 465	290 469	294 010	252 036	314 612	324 212	330 604	336 605	312 377	251 102	293 749	346 812

**Table SF8a Entity capital expenditure on new assets by asset class**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Other assets</b>	<b>4 231</b>	<b>19 564</b>	<b>25 278</b>	<b>7 370</b>	<b>13 953</b>	<b>(6 583)</b>	<b>-47.2%</b>	<b>25 278</b>
Operational Buildings	4 231	19 564	25 278	7 370	13 953	(6 583)	-47.2%	25 278
Municipal Offices	4 231	19 564	25 278	7 370	13 953	(6 583)	-47.2%	25 278
<b>Computer Equipment</b>	<b>9 856</b>	<b>8 900</b>	<b>8 900</b>	<b>12 100</b>	<b>5 657</b>	<b>6 443</b>	<b>113.9%</b>	<b>8 900</b>
Computer Equipment	9 856	8 900	8 900	12 100	5 657	6 443	113.9%	8 900
<b>Furniture and Office Equipment</b>	<b>8 978</b>	<b>5 450</b>	<b>5 450</b>	<b>6 656</b>	<b>3 711</b>	<b>2 946</b>	<b>79.4%</b>	<b>5 450</b>
Furniture and Office Equipment	8 978	5 450	5 450	6 656	3 711	2 946	79.4%	5 450
<b>Machinery and Equipment</b>	<b>8 238</b>	<b>820</b>	<b>3 135</b>	<b>4 774</b>	<b>2 102</b>	<b>2 672</b>	<b>127.1%</b>	<b>3 135</b>
Machinery and Equipment	8 238	820	3 135	4 774	2 102	2 672	127.1%	3 135
<b>Total Capital Expenditure on new assets</b>	<b>31 303</b>	<b>34 734</b>	<b>42 763</b>	<b>30 900</b>	<b>25 422</b>	<b>5 478</b>	<b>21.5%</b>	<b>42 763</b>

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

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Other assets</b>	<b>12 007</b>	<b>13 450</b>	<b>13 450</b>	<b>4 312</b>	<b>7 424</b>	<b>(3 112)</b>	<b>-41.9%</b>	<b>13 450</b>
Operational Buildings	12 007	13 450	13 450	4 312	7 424	(3 112)	-41.9%	13 450
Municipal Offices	12 007	13 450	13 450	4 312	7 424	(3 112)	-41.9%	13 450
<b>Computer Equipment</b>	<b>1 980</b>	<b>19 670</b>	<b>19 670</b>	<b>-</b>	<b>12 503</b>	<b>(12 503)</b>	<b>-100.0%</b>	<b>19 670</b>
Computer Equipment	1 980	19 670	19 670	-	12 503	(12 503)	-100.0%	19 670
<b>Furniture and Office Equipment</b>	<b>98</b>	<b>4 520</b>	<b>4 520</b>	<b>109</b>	<b>3 077</b>	<b>(2 968)</b>	<b>-96.5%</b>	<b>4 520</b>
Furniture and Office Equipment	98	4 520	4 520	109	3 077	(2 968)	-96.5%	4 520
<b>Machinery and Equipment</b>	<b>1 574</b>	<b>2 665</b>	<b>2 665</b>	<b>57</b>	<b>1 787</b>	<b>(1 730)</b>	<b>-96.8%</b>	<b>2 665</b>
Machinery and Equipment	1 574	2 665	2 665	57	1 787	(1 730)	-96.8%	2 665
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>15 658</b>	<b>40 305</b>	<b>40 305</b>	<b>4 478</b>	<b>24 791</b>	<b>(20 312)</b>	<b>-81.9%</b>	<b>40 305</b>

**Table SF8c Entity expenditure on repairs and maintenance by asset class**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Other assets</b>	<b>15 702</b>	<b>13 924</b>	<b>13 304</b>	<b>8 238</b>	<b>8 869</b>	<b>(631)</b>	<b>-7.1%</b>	<b>13 304</b>
Operational Buildings	15 702	13 924	13 304	8 238	8 869	(631)	-7.1%	13 304
Municipal Offices	15 702	13 924	13 304	8 238	8 869	(631)	-7.1%	13 304
<b>Total Repairs and Maintenance Expenditure</b>	<b>15 702</b>	<b>13 924</b>	<b>13 304</b>	<b>8 238</b>	<b>8 869</b>	<b>(631)</b>	<b>-7.1%</b>	<b>13 304</b>

**Table SF8d Entity depreciation by asset class**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Other assets</b>	<b>47 771</b>	<b>51 190</b>	<b>36 367</b>	<b>39 991</b>	<b>35 127</b>	<b>4 865</b>	<b>13.8%</b>	<b>36 367</b>
Operational Buildings	47 771	51 190	36 367	39 991	35 127	4 865	13.8%	36 367
Municipal Offices	47 771	51 190	36 367	39 991	35 127	4 865	13.8%	36 367
<b>Total Depreciation</b>	<b>47 771</b>	<b>51 190</b>	<b>36 367</b>	<b>39 991</b>	<b>35 127</b>	<b>4 865</b>	<b>13.8%</b>	<b>36 367</b>

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

**Table F1 Monthly Budget Statement Summary**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-
T transfers recognised - operational	19 437	44 500	44 500	14 580	32 646	(18 066)	-55.3%	44 500
Other own revenue	81 202	75 665	72 165	51 113	44 164	6 949	15.7%	72 165
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>100 639</b>	<b>120 165</b>	<b>116 665</b>	<b>65 693</b>	<b>76 810</b>	<b>(11 117)</b>	<b>-14.5%</b>	<b>116 665</b>
Employee costs	4 165	4 500	4 500	2 866	2 888	(22)	-0.8%	4 500
Remuneration of Board Members	428	640	640	326	420	(94)	-22.5%	640
Depreciation and asset impairment	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	531	3 175	665	218	503	(285)	-56.6%	675
T transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	94 552	111 849	110 859	62 283	72 345	(10 063)	-13.9%	110 849
<b>Total Expenditure</b>	<b>99 676</b>	<b>120 165</b>	<b>116 665</b>	<b>65 693</b>	<b>76 157</b>	<b>(10 464)</b>	<b>-13.7%</b>	<b>116 665</b>
<b>Surplus/(Deficit)</b>	<b>963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>653</b>	<b>(653)</b>	<b>-100.0%</b>	<b>-</b>
T transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
T transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>653</b>	<b>(653)</b>	<b>-100.0%</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>653</b>	<b>(653)</b>	<b>-100.0%</b>	<b>-</b>
<b>Financial position</b>								
Total current assets	33 974	31 361	31 361	40 379				31 361
Total non current assets	-	-	-	-				-
Total current liabilities	39 924	38 275	38 275	46 329				38 275
Total non current liabilities	-	-	-	-				-
Community wealth/Equity	(5 950)	(6 913)	(6 913)	(5 950)				(6 913)
<b>Cash flows</b>								
Net cash from (used) operating	2 040	2 509	2 509	24 921	11 931	12 990	108.9%	2 509
Net cash from (used) investing	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>7 454</b>	<b>10 430</b>	<b>10 430</b>	<b>32 374</b>	<b>19 851</b>	<b>12 523</b>	<b>63.1%</b>	<b>10 430</b>

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

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	56 547	52 184	48 184	33 255	32 736	519	1.6%	48 184
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	22 731	22 481	22 981	11 681	10 747	934	8.7%	22 981
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	19 437	44 500	44 500	14 580	32 646	(18 066)	-55.3%	44 500
Interest	1 924	1 000	1 000	794	681	113	16.6%	1 000
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains- Services in Kind Received	-	-	-	5 382	-	5 382	100.0%	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>100 639</b>	<b>120 165</b>	<b>116 665</b>	<b>65 693</b>	<b>76 810</b>	<b>(11 117)</b>	<b>-14.5%</b>	<b>116 665</b>
<b>Expenditure By Type</b>								
Employee related costs	4 165	4 500	4 500	2 866	2 888	(22)	-0.8%	4 500
Remuneration of board members	428	640	640	326	420	(94)	-22.5%	640
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	531	3 175	665	218	503	(285)	-56.6%	675
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	60 472	73 024	71 981	40 892	51 165	(10 272)	-20.1%	71 981
Transfers and subsidies- Services in Kind Utilised	-	-	-	5 382	-	5 382	100.0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	34 081	38 825	38 878	16 008	21 181	(5 173)	-24.4%	38 868
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>99 676</b>	<b>120 165</b>	<b>116 665</b>	<b>65 693</b>	<b>76 157</b>	<b>(10 464)</b>	<b>-13.7%</b>	<b>116 665</b>
<b>Surplus/(Deficit)</b>	<b>963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>653</b>	<b>(653)</b>	<b>-100.0%</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>653</b>	<b>(653)</b>	<b>-100.0%</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>653</b>	<b>(653)</b>		<b>-</b>

**Table F4 Monthly Budget Statement – Financial Position**

Vote Description	2024/25	Current Year 2025/26			
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	7 454	10 430	10 430	32 374	10 430
Trade and other receivables from exchange transactions	7 254	10 093	10 093	2 335	10 093
Receivables from non-exchange transactions	16 266	8 002	8 002	2 669	8 002
Current portion of non-current receivables	3 000	2 837	2 837	3 000	2 837
Inventory	-	-	-	-	-
VAT	-	-	-	-	-
Other current assets	-	-	-	-	-
<b>Total current assets</b>	<b>33 974</b>	<b>31 361</b>	<b>31 361</b>	<b>40 379</b>	<b>31 361</b>
<b>Non current assets</b>					
Investments	-	-	-	-	-
Investment property	-	-	-	-	-
Property, plant and equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Living and non-living resources	-	-	-	-	-
Heritage assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
<b>Total non current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>33 974</b>	<b>31 361</b>	<b>31 361</b>	<b>40 379</b>	<b>31 361</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	-	-	-	-	-
Consumer deposits	-	-	-	-	-
Trade and other payables from exchange transactions	29 389	38 275	38 275	46 329	38 275
Trade and other payables from non-exchange transactions	9 478	-	-	-	-
Provision	-	-	-	-	-
VAT	1 057	-	-	-	-
Other current liabilities	-	-	-	-	-
<b>Total current liabilities</b>	<b>39 924</b>	<b>38 275</b>	<b>38 275</b>	<b>46 329</b>	<b>38 275</b>
<b>Non current liabilities</b>					
Financial liabilities	-	-	-	-	-
Provision	-	-	-	-	-
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
<b>Total non current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>39 924</b>	<b>38 275</b>	<b>38 275</b>	<b>46 329</b>	<b>38 275</b>
<b>NET ASSETS</b>	<b>(5 950)</b>	<b>(6 913)</b>	<b>(6 913)</b>	<b>(5 950)</b>	<b>(6 913)</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)
Reserves	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>(5 950)</b>	<b>(6 913)</b>	<b>(6 913)</b>	<b>(5 950)</b>	<b>(6 913)</b>

**Table F5 Monthly Budget Statement – Cash Flow**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	63 861	71 004	67 504	70 433	55 441	14 992	27.0%	67 504
Transfers and Subsidies - Operational	19 437	44 500	44 500	14 798	34 636	(19 838)	-57.3%	44 500
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>								
Suppliers and employees	(82 934)	(112 994)	(109 494)	(60 310)	(78 147)	17 836	-22.8%	(109 494)
Interest	1 675	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>2 040</b>	<b>2 509</b>	<b>2 509</b>	<b>24 921</b>	<b>11 931</b>	<b>12 990</b>	<b>108.9%</b>	<b>2 509</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>								
Capital assets	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>								
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>2 040</b>	<b>2 509</b>	<b>2 509</b>	<b>24 921</b>	<b>11 931</b>	<b>12 990</b>	<b>108.9%</b>	<b>2 509</b>
Cash/cash equivalents at the beginnig of year	5 414	7 920	<b>7 920</b>	7 454	7 920	(467)	-5.9%	7 920
Cash/cash equivalents at the end of year	7 454	10 430	<b>10 430</b>	32 374	19 851	12 523	63.1%	10 430

**SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN STADIUM**

**Table SF1 Entity Material variance explanation**

Description R thousands	YTD Variance	Reasons for material deviations	Remedial or corrective steps / remarks
<b><u>Revenue items</u></b>			
Rental from Fixed Assets	519	The variance is due to more events being hosted than initially anticipated.	No remedial action required.
Operational Revenue	934	The variance is due to the commercial hospitality rights fees earned, inter alia, for the SA vs Australia Test Match, and Afrikaans is Groot concert.	No remedial action required.
Transfer and subsidies - Operational	(18 066)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Interest	113	The variance is due to the entity's favourable bank account balance.	No remedial action required.
<b><u>Expenditure items</u></b>			
Employee related costs	(22)	Immaterial variance.	No remedial action required.
Inventory consumed	(285)	The variance is due to significant fuel savings, due to no load-shedding experienced during the preceeding months.	No remedial action required.
Contracted services	(10 272)	The variance is due to timing of expenditure, as well as savings realised in the marketing, repairs and maintenance, and cleaning cost elements.	No remedial action required.
Operational costs	(5 173)	The variance is due to timing of expenditure, as well as savings realised in the travel, advertising, licenses and internet cost elements.	No remedial action required.
<b><u>Cash flow items</u></b>			
Other revenue	14 992	The variance is due to deposits received for the Business Lounge memberships, hospitality, as well as the payment received for the South Africa vs Australia Test Match and HSBC 7's in the Commercial Bank Account.	No remedial action required.
Transfers and Subsidies - Operational	(19 838)	The positive variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	17 836	The variance is due to timing of expenditure, as well as savings realised across various cost elements as illustrated above.	No remedial action required.

**Table SF5 Entity investment portfolio monthly statement**

Investments by maturity Name of institution & investment ID	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
<b>R thousands</b>						
Nedbank - Commercial Account 1 - 1151 570 605	0%	27 749	150	-	2 468	30 367
Nedbank - Commercial Account 2 - 1151 570 613	0%	1 972	33	-	-	2 005
<b>Total investments</b>		<b>29 721</b>	<b>184</b>	<b>-</b>	<b>2 468</b>	<b>32 372</b>

**Table SF6 Entity Board member allowances & staff benefits**

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Remuneration</b>								
<b>Board Members of Entities</b>								
Board Fees	428	640	640	326	420	(94)	-22.5%	640
<b>Sub Total - Board Members of Entities</b>	<b>428</b>	<b>640</b>	<b>640</b>	<b>326</b>	<b>420</b>	<b>(94)</b>	<b>-22.5%</b>	<b>640</b>
% increase		49.6%	49.6%					49.6%
<b>Senior Managers of Entities</b>								
Basic Salaries and Wages	4 165	4 500	4 500	2 866	2 888	(22)	-0.8%	4 500
<b>Sub Total - Senior Managers of Entities</b>	<b>4 165</b>	<b>4 500</b>	<b>4 500</b>	<b>2 866</b>	<b>2 888</b>	<b>(22)</b>	<b>-0.8%</b>	<b>4 500</b>
% increase		8.0%	8.0%					8.0%
<b>Other Staff of Entities</b>								
Basic Salaries and Wages	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase		-	-					-
<b>Total Municipal Entities remuneration</b>	<b>4 593</b>	<b>5 140</b>	<b>5 140</b>	<b>3 192</b>	<b>3 308</b>	<b>(116)</b>	<b>-3.5%</b>	<b>5 140</b>
Unpaid salary, allowances & benefits in arrears:	-	-	-	-	-	-	-	-

**Table SF8c Entity expenditure on repairs and maintenance by asset class**

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Community Assets</b>	<b>30 001</b>	<b>29 886</b>	<b>29 886</b>	<b>19 293</b>	<b>19 924</b>	<b>(631)</b>	<b>-3.2%</b>	<b>29 886</b>
Sport and Recreation Facilities	30 001	29 886	29 886	19 293	19 924	(631)	-3.2%	29 886
Indoor Facilities	30 001	29 886	29 886	19 293	19 924	(631)	-3.2%	29 886
<b>Total Repairs and Maintenance Expenditure</b>	<b>30 001</b>	<b>29 886</b>	<b>29 886</b>	<b>19 293</b>	<b>19 924</b>	<b>(631)</b>	<b>-3.2%</b>	<b>29 886</b>

**Table SF7 Entity monthly actuals & revised targets**

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Rental of facilities and equipment	1 329	3 115	7 499	2 928	2 380	4 710	9 162	2 133	7 148	2 457	2 707	6 617	52 184	56 583	61 057
Interest earned - external investments	43	67	74	87	92	137	150	145	100	100	-	6	1 000	1 045	1 092
Transfers and Subsidies - Operational	1 490	1 599	98	-	7 209	254	(133)	4 281	1 136	5 632	5 482	17 451	44 500	44 500	44 500
Other revenue	4 939	6 816	2 250	4 801	2 462	11 963	(510)	3 663	444	444	444	(19 898)	17 819	23 444	24 574
<b>Cash Receipts by Source</b>	<b>7 800</b>	<b>11 597</b>	<b>9 921</b>	<b>7 816</b>	<b>12 142</b>	<b>17 064</b>	<b>8 670</b>	<b>10 221</b>	<b>8 828</b>	<b>8 634</b>	<b>8 634</b>	<b>4 176</b>	<b>115 504</b>	<b>125 572</b>	<b>131 223</b>
<b>Cash Payments by Type</b>															
Employee related costs	336	336	336	336	336	496	345	345	375	375	375	509	4 500	4 703	4 914
Remuneration of councillors	-	-	200	-	-	126	-	-	160	-	-	155	640	669	699
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed	-	19	50	69	10	35	4	31	244	244	244	2 225	3 175	3 318	3 467
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 649	3 863	5 664	4 636	7 335	5 446	4 923	5 376	6 040	6 006	6 006	14 080	73 024	76 310	79 744
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 735	1 759	2 590	1 605	2 481	1 889	2 131	1 816	2 009	2 009	2 009	9 620	31 655	40 572	42 398
<b>Cash Payments by Type</b>	<b>5 720</b>	<b>5 978</b>	<b>8 840</b>	<b>6 646</b>	<b>10 162</b>	<b>7 993</b>	<b>7 404</b>	<b>7 568</b>	<b>8 828</b>	<b>8 634</b>	<b>8 634</b>	<b>26 588</b>	<b>112 994</b>	<b>125 572</b>	<b>131 223</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>2 080</b>	<b>5 619</b>	<b>1 082</b>	<b>1 169</b>	<b>1 980</b>	<b>9 071</b>	<b>1 266</b>	<b>2 653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22 412)</b>	<b>2 509</b>	<b>-</b>	<b>-</b>
Cash/cash equivalents at the month/year begin:	7 454	9 534	15 153	16 235	17 404	19 384	28 456	29 722	32 374	32 374	32 374	32 374	7 454	9 963	9 963
Cash/cash equivalents at the month/year end:	9 534	15 153	16 235	17 404	19 384	28 456	29 722	32 374	32 374	32 374	32 374	9 963	9 963	9 963	9 963

## QUALITY CERTIFICATE

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

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

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

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

**Municipal Manager of City of Cape Town (CPT)**

Signature



Digitally signed by Lungelo  
Mbandazayo  
Date: 2026.03.11 14:40:07 +02'00'

Date

-----

10 March 2026

## ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Taubie Motlhabane**, the Accounting Officer of Cape Town International Convention Centre Company (RF) SOC Ltd, hereby certify that the monthly budget statement for the month of **February 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.


Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature  Date 10 March 2026

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature  Date 10 March 2026

### Cape Town International Convention Centre

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

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

☎ +27 21 410 5000

✉ info@cticc.co.za

🌐 www.cticc.co.za

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



10 March 2026

## ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Gina Woodburn**, Accounting Officer of the Cape Town Stadium (RF) SOC Ltd, hereby certify that the monthly budget statement for the month of **February 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Fairoza Parker

Chief Financial Officer

**Fairoza  
Parker** Digitally signed  
by Fairoza Parker  
Date: 2026.03.10  
16:28:04 +02'00'

Gina Woodburn

Accounting officer

**Fairoza  
Parker** Digitally signed by  
Fairoza Parker  
Date: 2026.03.10  
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**Mr. PJ Veldhuizen** – Chairman of The Board **Ms. G Woodburn** – Chief Executive Officer **Ms. V Manuel** – Vice Chair and Chair of the Audit and Risk Committee **Mr. S Blom** – Chair of the HR, Social & Ethics Subcommittee **Mr. M van Staden** – Chair of the Events, Marketing, & Commercial Subcommittee **Mr. G Ho** – Chair of the Finance Subcommittee **Ms. E King** – Non-executive Director **Mr B Hendricks** – Non –executive Director **Ms F Parker** – Chief Financial Officer

Proudly Managing



CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

## **ANNEXURE B**

### **Section 71(1)(c) - Actual expenditure per vote split charge in/out (year-to-date)**

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**FEBRUARY 2026 (2026 M08)**

**CITY OF CAPE TOWN**  
**ACTUAL OPERATING EXPENDITURE PER VOTE**

Expenditure	Budget	Budget	Budget	Net	Budget	Budget	Budget	Net	Actual	Actual	Actual	Net	Variance
	Annual	Charge IN Annual	Charge OUT Annual	Budget Annual	Y-T-D	Charge IN Y-T-D	Charge OUT Y-T-D	Budget Y-T-D	Y-t-D	Charge IN Y-t-D	Charge OUT Y-t-D	Actual Y-t-D	YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1 826 428 543	315 285 871	-19 392 959	2 122 321 456	1 115 870 845	202 331 391	-12 727 541	1 305 474 695	1 088 991 515	214 871 983	-13 584 413	1 290 279 085	-15 195 610
Finance: CS & H	4 032 718	270 703	-4 101 101	202 320	2 614 007	173 412	-2 654 149	133 269	2 459 089	224 713	-2 683 807	-4	-133 274
HR Business Partner: CS & H	8 682 277	970 139	-9 148 731	503 685	5 896 714	614 520	-6 162 045	349 190	5 772 876	681 675	-6 454 555	-4	-349 194
Library & Information Services	565 775 987	175 896 545	-2 892 996	738 779 537	377 923 927	111 630 892	-1 928 664	487 626 155	377 713 924	120 896 172	-1 687 581	496 922 515	9 296 360
Planning & Development & PMO	58 995 189	75 621 030	-113 952 937	20 663 282	40 167 158	47 278 344	-72 611 312	14 834 190	39 952 948	48 564 169	-74 973 059	13 544 058	-1 290 132
Recreation & Parks	2 042 924 595	2 002 771 707	-1 080 303 783	2 965 392 519	1 286 382 582	1 252 840 367	-626 849 052	1 912 373 897	1 283 691 561	1 350 171 153	-628 233 475	1 945 629 239	33 255 341
Community, Arts & Culture Development	325 834 748	272 948 822	-151 843 880	446 939 690	184 771 349	172 603 396	-95 568 335	261 806 410	180 121 486	174 698 841	-98 799 280	256 021 047	-5 785 364
Support Services: CS & H	19 363 369	8 473 024	-26 566 322	1 270 070	13 208 526	5 589 275	-17 877 101	920 700	13 836 577	5 809 680	-19 639 272	6 985	-913 716
<b>Community Services &amp; Health</b>	<b>4 852 037 425</b>	<b>2 852 237 842</b>	<b>-1 408 202 709</b>	<b>6 296 072 559</b>	<b>3 026 835 107</b>	<b>1 793 061 598</b>	<b>-836 378 198</b>	<b>3 983 518 507</b>	<b>2 992 539 977</b>	<b>1 915 918 385</b>	<b>-906 055 442</b>	<b>4 002 402 920</b>	<b>18 884 412</b>
Citizen Interface	332 722 907	214 820 707	-417 366 726	130 176 887	201 542 755	134 799 166	-260 799 663	75 542 257	200 516 324	129 354 220	-305 554 933	24 315 610	-51 226 646
Corporate Digital Governance	26 092 539	6 844 794	-31 498 248	1 439 085	16 686 275	4 441 585	-20 439 762	688 098	16 773 438	5 515 283	-22 288 741	-20	-688 118
Executive & Councilor Supprt Operations	354 798 651	472 970 738	-773 536 719	54 232 669	233 335 924	309 012 368	-508 113 916	34 234 376	220 773 793	313 852 181	-514 841 535	19 784 439	-14 449 937
Facilities Management	653 583 452	603 076 794	-782 439 863	474 220 383	375 806 329	390 758 810	-513 363 932	253 201 207	385 807 308	405 612 843	-500 031 000	291 389 151	38 187 944
Finance: CS	9 981 215	2 356 372	-12 479 929	-142 342	3 888 930	1 481 873	-9 539 122	-568 319	5 269 262	1 613 399	-6 235 615	647 046	1 215 365
Fleet Management	461 277 125	287 076 926	-599 377 482	148 976 569	293 261 284	186 435 151	-393 458 462	86 237 973	344 222 711	186 998 911	-370 615 887	160 605 735	74 367 763
HR Business Partner: CS	6 845 342	1 545 225	-7 540 944	849 623	4 445 109	966 544	-4 914 566	496 997	4 468 598	1 062 929	-5 208 253	323 005	-173 993
Human Resources	492 283 176	114 519 458	-443 236 557	163 566 078	297 357 328	72 614 348	-292 802 118	77 169 558	287 832 471	71 376 271	-289 996 480	69 212 263	-97 295 295
Information Systems & Technology	1 605 933 948	429 875 878	-1 902 680 578	133 129 248	1 009 524 819	294 678 459	-1 217 078 820	87 124 458	1 032 741 734	288 013 727	-1 276 409 443	44 346 018	-42 778 440
Management: Corporate Services	19 564 291	105 244 283	-123 958 900	849 674	5 997 915	66 203 757	-74 472 638	-2 270 966	51 546 300	65 694 618	-71 216 439	24 479	2 295 445
Project Management Office: CS	19 469 611	1 769 493	-20 260 076	979 027	12 015 506	1 122 800	-13 194 405	-56 099	12 035 366	1 200 832	-13 236 198	0	56 099
Support Services: CS	7 836 134	1 465 016	-8 204 613	1 096 537	4 964 466	929 072	-5 383 566	509 971	4 920 712	1 004 663	-5 598 211	327 164	-182 807
<b>Corporate Services</b>	<b>3 990 388 391</b>	<b>2 241 565 682</b>	<b>-5 122 580 638</b>	<b>1 109 373 435</b>	<b>2 458 826 640</b>	<b>1 463 443 843</b>	<b>-3 309 960 971</b>	<b>612 309 512</b>	<b>2 520 908 018</b>	<b>1 471 299 878</b>	<b>-3 381 233 005</b>	<b>610 974 891</b>	<b>-1 334 620</b>
Economic Development & Investment	323 844 979	178 498 627	-34 679 446	467 664 159	210 128 159	110 846 620	-21 006 505	299 968 273	205 839 235	103 726 324	-19 580 488	289 985 071	-9 983 202
Finance: EG	9 030 763	5 849 191	-14 387 323	492 631	6 103 776	3 640 222	-9 398 516	345 482	5 984 738	3 584 122	-9 588 860	0	-345 482
HR Business Partner: EG	3 311 409	4 678 608	-7 698 910	291 107	2 233 377	2 881 670	-4 921 447	193 600	2 028 014	2 806 034	-4 834 049	0	-193 600
Property Development	11 161 973	8 020 017	0	19 181 991	7 707 455	5 048 066	0	12 755 521	7 986 279	5 467 083	0	13 453 362	697 840
Management: Economic Growth	34 229 786	115 415 744	-147 566 327	2 079 203	15 364 115	17 205 852	-88 007 217	-437 249	13 881 184	71 338 831	-85 220 014	1	437 250
Project Management Office: EG	14 637 646	4 669 320	0	19 306 966	9 210 976	2 867 911	0	12 078 887	9 203 869	2 799 627	0	12 003 136	-75 751
Property Transactions	314 628 243	128 881 473	-17 361 150	426 148 566	182 398 213	79 823 377	-11 311 866	250 909 723	178 953 616	81 149 332	-11 951 754	248 151 194	-2 758 529
Strategic Assets	116 478 967	88 949 761	-15 965 351	189 463 378	66 645 193	56 213 140	-10 212 366	112 645 967	64 279 546	56 927 178	-10 689 527	110 517 106	-2 128 861
Support Services: EG	5 469 635	4 476 785	-9 670 892	275 528	3 657 058	2 747 501	-6 220 342	184 217	3 538 026	2 671 494	-6 209 519	0	-184 217
<b>Economic Growth</b>	<b>832 793 401</b>	<b>539 439 527</b>	<b>-247 329 398</b>	<b>1 124 903 530</b>	<b>503 448 323</b>	<b>336 274 360</b>	<b>-151 078 259</b>	<b>688 644 423</b>	<b>491 694 416</b>	<b>330 469 666</b>	<b>-148 054 211</b>	<b>674 109 870</b>	<b>-14 534 553</b>
Communications	110 548 415	49 937 943	-129 882 645	30 603 714	62 798 655	31 778 888	-81 728 756	12 848 786	60 374 344	30 239 542	-74 599 742	16 014 145	3 165 359
Corp Project Programme & Portfolio Mngmt	223 931 055	41 376 712	-157 362 616	107 945 151	144 484 114	26 840 812	-101 130 448	70 194 478	142 953 632	27 221 120	-104 008 234	66 166 519	-4 027 959
Finance: FPR	9 901 664	744 287	-10 146 796	499 156	6 568 659	478 525	-6 723 693	323 491	6 451 001	543 614	-6 994 092	523	-322 968
HR Business Partner: FPR	4 916 131	500 595	0	5 416 726	3 328 613	323 223	0	3 651 836	3 381 790	381 409	0	3 763 199	111 363
Management: Future Planning & Resilience	8 694 415	88 479 542	-96 858 866	315 091	5 483 089	55 235 576	-60 807 774	-89 109	4 219 191	54 756 393	-58 825 862	149 721	238 830
Organisational Effectiveness & Innovation	82 063 664	21 631 436	-68 342 587	35 352 512	38 202 486	13 785 926	-37 053 067	14 935 345	39 069 411	13 826 540	-39 902 464	12 993 487	-1 941 858
Organisational Performance Management	59 364 820	22 273 426	-55 744 975	25 893 272	35 929 302	14 120 425	-35 154 523	14 895 204	35 097 537	14 294 064	-35 716 948	13 674 653	-1 220 551
Policy & Strategy	71 051 993	22 807 014	-60 589 257	33 269 749	44 430 907	14 465 686	-38 249 109	20 647 484	42 398 544	14 531 047	-37 260 928	19 668 574	-978 910
Risk & Resilience	38 484 882	20 459 831	-41 545 906	17 398 808	25 934 941	12 955 369	-27 066 839	11 823 471	25 272 689	12 886 396	-27 297 894	10 861 192	-862 279
Support Services: FPR	15 756 134	2 195 115	0	17 951 249	10 603 050	1 420 691	0	12 023 741	10 405 904	1 585 220	0	11 991 124	-32 617
<b>Future Planning &amp; Resilience</b>	<b>624 713 174</b>	<b>270 405 900</b>	<b>-620 473 647</b>	<b>274 645 427</b>	<b>377 763 815</b>	<b>171 405 121</b>	<b>-387 914 209</b>	<b>161 254 728</b>	<b>369 623 953</b>	<b>170 265 347</b>	<b>-384 606 164</b>	<b>155 283 136</b>	<b>-5 971 591</b>
Electricity Generation & Distribution	22 069 593 919	4 989 100 083	-1 716 290 393	25 342 403 609	13 076 204 381	3 274 077 528	-1 119 185 538	15 231 096 371	12 895 976 724	3 204 566 716	-1 053 471 275	15 047 072 165	-184 024 206
Management: Energy	12 494 154	99 114 834	-111 899 567	-290 578	7 588 341	62 039 374	-70 026 036	-398 320	5 873 520	57 469 947	-63 337 468	6 000	404 320
Sustainable Energy Markets	108 002 993	195 584 290	-105 363 770	198 223 513	75 313 820	126 578 653	-69 684 035	132 208 438	49 584 566	100 451 379	-49 104 419	100 931 526	-31 276 912
<b>Energy</b>	<b>22 190 091 066</b>	<b>5 283 799 207</b>	<b>-1 933 553 730</b>	<b>25 540 336 544</b>	<b>13 159 106 542</b>	<b>3 462 695 555</b>	<b>-1 258 895 609</b>	<b>15 362 906 488</b>	<b>12 951 434 811</b>	<b>3 362 488 041</b>	<b>-1 165 913 161</b>	<b>15 148 009 691</b>	<b>-214 896 798</b>
Budgets	1 522 016 069	1 693 275 204	-78 095 826	3 137 195 447	866 739 014	1 126 275 939	-49 292 243	1 943 722 711	758 615 751	1 130 263 030	-49 520 219	1 839 358 562	-104 364 148
Cape Town Stadium	117 533 246	31 783 668	0	149 316 914	81 205 942	20 818 213	0	102 024 155	92 355 566	19 091 839	0	111 447 405	9 423 250
Expenditure	62 862 629	34 793 266	-94 034 348	3 793 266	42 442 243	22 792 747	-62 922 999	0	2 311 992	23 138 255	-64 066 998	3 705	-2 308 287
Finance: Finance	6 041 972	8 003 640	-13 715 878	329 734	4 061 904	5 139 602	-8 995 101	206 406	3 891 757	5 134 701	-9 026 458	0	-206 406
Grant Funding	38 416 370	53 538 978	-47 718 554	44 236 794	26 407 950	35 763 930	-32 327 418	29 844 462	25 333 632	35 756 469	-32 244 231	28 845 871	-998 591
HR Business Partner: Finance	11 011 087	9 792 390	-15 9										

**CITY OF CAPE TOWN  
ACTUAL OPERATING EXPENDITURE PER VOTE**

Expenditure	Budget	Budget	Budget	Net	Budget	Budget	Budget	Net	Actual	Actual	Actual	Net	Variance
	Annual	Charge IN Annual	Charge OUT Annual	Budget Annual	Y-T-D	Charge IN Y-T-D	Charge OUT Y-T-D	Budget Y-T-D	Y-T-D	Charge IN Y-T-D	Charge OUT Y-T-D	Actual Y-T-D	YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Finance: HS	25 625 467	5 669 864	-29 895 070	1 400 262	16 012 183	3 637 666	-19 618 034	31 815	15 836 811	3 732 327	-19 569 137	2	-31 813
Housing Development	786 714 265	145 540 588	-97 213 102	835 041 711	508 985 926	95 472 757	-64 951 676	539 507 007	521 451 098	95 628 562	-61 932 636	555 147 023	15 640 016
HR Business Partner: HS	9 825 488	4 051 780	-13 337 061	540 207	6 494 350	2 590 171	-8 762 773	321 747	5 561 044	2 734 435	-8 295 479	0	-321 747
Human Settlements Planning	251 320 793	366 432 277	-353 793 613	263 959 457	98 379 574	236 429 362	-224 044 742	110 764 193	170 146 720	239 193 019	-231 465 353	177 874 368	67 110 675
Informal Settlements	680 013 116	218 679 549	-86 619 621	812 073 045	424 850 452	145 249 776	-58 287 414	511 812 815	404 954 021	149 663 375	-60 147 258	494 470 137	-17 342 677
Management: Human Settlements	14 914 298	113 659 420	-122 733 560	5 840 159	10 225 414	71 883 724	-77 310 320	4 798 818	10 517 638	71 568 319	-82 085 959	-2	-4 798 820
Project Management Office: HS	11 759 346	3 391 392	-14 538 593	612 144	7 964 868	2 165 755	-9 813 776	316 848	8 372 356	2 292 601	-10 664 958	0	-316 848
Public Housing	710 255 501	933 134 520	-146 076 465	1 497 313 557	426 764 527	600 306 940	-89 687 422	937 384 045	441 563 569	605 376 425	-98 796 591	948 143 403	10 759 357
Support Services: HS	27 086 643	10 706 316	-25 194 256	12 598 702	14 464 324	6 947 983	-17 978 050	3 434 256	14 758 017	6 804 111	-15 641 964	5 920 165	2 485 908
<b>Human Settlements</b>	<b>2 517 514 917</b>	<b>1 801 265 666</b>	<b>-889 401 340</b>	<b>3 429 379 243</b>	<b>1 514 141 619</b>	<b>1 164 684 134</b>	<b>-570 454 209</b>	<b>2 108 371 544</b>	<b>1 593 161 255</b>	<b>1 176 993 175</b>	<b>-588 599 334</b>	<b>2 181 555 095</b>	<b>73 183 551</b>
Forensic Services	63 147 168	5 716 800	-67 721 269	1 142 698	34 933 698	3 725 744	-43 735 773	-5 076 331	33 476 538	3 332 625	-36 809 163	0	5 076 331
Internal Audit	82 615 269	16 004 888	-94 272 234	4 347 923	56 034 870	10 578 499	-63 770 885	2 842 484	54 614 868	10 950 855	-65 565 733	-10	-2 842 494
Legal Services	264 448 335	140 796 295	-391 137 863	14 106 768	174 572 460	83 304 947	-235 819 527	22 057 881	172 758 458	100 947 620	-273 639 755	66 322	-21 991 559
Management: City Manager	46 651 348	159 085 975	-201 492 440	4 244 882	37 211 032	100 749 420	-120 584 876	17 375 576	34 102 977	92 740 676	-125 342 118	1 501 535	-15 874 041
Office of the Mayor	75 745 980	16 303 340	-66 714 131	25 335 189	38 500 067	10 869 111	-41 754 148	7 615 029	39 968 587	11 397 876	-46 669 417	4 697 046	-2 917 983
Ombudsman	19 473 634	3 720 697	-22 171 608	1 022 724	13 031 981	2 401 391	-14 744 765	688 606	13 324 814	2 500 851	-15 821 041	4 624	-683 982
<b>Office of the City Manager</b>	<b>552 081 734</b>	<b>341 627 995</b>	<b>-843 509 546</b>	<b>50 200 184</b>	<b>354 284 108</b>	<b>211 629 112</b>	<b>-520 409 975</b>	<b>45 503 245</b>	<b>348 246 241</b>	<b>221 870 503</b>	<b>-563 847 227</b>	<b>6 269 517</b>	<b>-39 233 928</b>
Capital Programs & Projects: S&S	25 552 658	4 086 204	0	29 638 862	13 882 853	2 694 414	0	16 577 267	12 964 747	2 787 793	0	15 752 540	-824 726
Disaster Management Risk Centre	96 096 138	111 201 084	-627 837	206 669 385	60 204 762	69 909 773	-352 175	129 762 360	59 921 267	61 895 747	-371 104	121 445 909	-8 316 451
Emergency Policing Incident Control	143 529 087	60 004 186	-195 647 860	7 885 412	66 078 918	38 593 470	-115 931 573	-11 259 185	59 277 579	34 507 766	-93 568 037	217 308	11 476 493
Events	189 573 144	88 094 979	-11 784 158	265 883 964	90 114 352	54 803 793	-8 918 659	135 999 486	89 215 457	47 841 735	-8 708 955	128 348 237	-7 651 249
Finance: S&S	6 866 822	1 001 191	-7 434 893	433 121	4 322 941	655 238	-4 948 063	30 115	4 322 275	0	-5 050 208	0	-30 115
Fire Services	911 580 981	308 447 899	-13 648 535	1 206 380 345	562 339 683	199 397 786	-8 984 487	752 752 982	542 430 653	167 157 613	-9 441 241	700 147 025	-52 605 957
HR Business Partner: S&S	7 784 480	800 794	-8 126 731	458 544	5 020 432	516 291	-5 325 577	211 145	4 733 381	583 272	-5 316 652	0	-211 145
Management: Safety & Security	75 652 872	183 575 877	-252 413 376	6 815 373	15 424 176	118 203 147	-158 576 906	-24 949 583	13 669 898	116 636 594	-130 305 025	1 467	24 951 050
Metropolitan Police Services	947 157 207	354 694 583	-61 743 248	1 240 108 543	566 514 516	225 596 911	-35 387 074	756 724 353	567 845 502	213 966 281	-39 403 909	742 407 874	-14 316 478
Public Safety	4 211 917 963	912 381 357	-235 159 474	4 889 139 847	2 716 227 421	571 328 108	-142 064 668	3 145 490 860	2 730 077 129	582 609 161	-151 409 626	3 161 276 664	15 785 803
Public Emergency Communications Centre	57 933 412	86 986 701	-141 445 852	3 474 262	37 223 399	54 059 100	-90 774 583	507 916	37 778 503	45 795 192	-83 763 695	0	-507 916
Support Services: S&S	39 561 434	8 251 464	-40 590 050	7 492 848	25 722 342	5 566 813	-27 484 856	3 804 299	25 277 476	5 275 073	-26 260 816	4 291 733	487 934
<b>Safety &amp; Security</b>	<b>6 713 206 198</b>	<b>2 119 796 321</b>	<b>-968 622 013</b>	<b>7 864 380 506</b>	<b>4 163 075 793</b>	<b>1 341 324 842</b>	<b>-598 748 622</b>	<b>4 905 652 014</b>	<b>4 147 513 867</b>	<b>1 279 784 158</b>	<b>-553 409 268</b>	<b>4 873 888 756</b>	<b>-31 763 258</b>
Development Management	416 623 671	117 233 041	0	533 856 712	707 887 720	75 795 089	0	355 882 809	272 626 789	78 577 762	0	351 204 551	-2 678 258
Environmental Management	190 852 572	243 092 882	-279 103	952 666 351	400 807 118	158 426 094	-110 013	559 123 199	384 936 448	152 507 251	-223 581	537 220 118	-21 903 082
Finance: SP & E	16 270 252	4 764 028	-20 471 304	562 975	9 805 773	3 113 845	-12 603 983	315 635	9 150 675	3 235 523	-12 385 563	635	-315 000
HR Business Partner: SP & E	3 987 769	1 870 197	-5 657 679	200 287	2 597 411	1 208 977	-3 675 912	130 476	2 446 216	1 359 758	-3 805 974	0	-130 476
Management: Spatial Planning & Environment	18 425 124	111 396 063	-128 900 645	920 542	13 048 631	70 336 321	-83 476 819	-91 867	7 066 579	70 078 869	-77 145 449	-1	91 866
Project Management Office: SP & E	11 390 766	2 427 903	-13 245 716	572 953	7 771 448	1 565 020	-8 955 083	381 385	7 685 287	1 735 125	-9 420 412	0	-381 385
Support Services: SP & E	12 071 204	2 241 339	-13 419 433	893 110	7 758 419	1 447 336	-8 803 838	401 917	6 806 707	1 619 051	-8 425 758	0	-401 917
Urban Planning & Design	160 376 231	35 263 891	0	195 640 122	102 047 826	22 873 497	0	124 921 324	101 624 151	23 711 863	0	125 336 013	414 890
Urban Regeneration	659 941 213	62 055 521	0	721 996 734	407 834 579	39 730 761	0	447 565 341	405 681 513	37 915 939	0	443 597 453	-3 967 888
<b>Spatial Planning &amp; Environment</b>	<b>2 008 938 800</b>	<b>580 344 866</b>	<b>-181 973 880</b>	<b>2 407 309 785</b>	<b>1 229 758 927</b>	<b>374 496 940</b>	<b>-117 625 648</b>	<b>1 486 630 219</b>	<b>1 198 024 366</b>	<b>370 741 141</b>	<b>-111 406 737</b>	<b>1 457 358 770</b>	<b>-29 271 449</b>
Finance: Transport	27 305 086	2 469 116	-28 520 215	1 253 987	12 436 337	1 610 232	-13 046 613	999 956	9 591 605	1 816 827	-10 810 974	597 458	-402 998
Management: Urban Mobility	15 911 848	153 256 838	-168 575 617	593 069	9 548 683	98 074 137	-106 893 162	729 658	8 204 906	97 856 878	-106 061 339	445	-729 213
Public Transport	1 828 479 254	243 450 890	-104 004 762	1 967 925 383	1 072 675 642	172 731 689	-82 197 365	1 163 209 966	1 034 190 027	162 612 874	-74 309 244	1 122 493 658	-40 716 300
Roads Infrastructure Management	2 031 939 631	442 144 124	0	2 474 083 756	1 259 394 986	228 799 313	0	1 548 194 300	1 202 692 409	283 397 987	0	1 486 090 396	-62 103 903
Transport Infrastructure Implementation	2 205 257 924	143 095 153	-47 738 715	2 300 614 361	1 152 338 729	92 200 604	-32 166 279	1 212 373 054	879 925 496	96 377 844	-36 599 844	939 703 497	-272 669 557
Transport Planning & Network Management	355 751 333	139 451 005	-20 018 472	475 183 866	213 290 770	88 688 670	-13 380 098	288 599 342	210 502 278	90 149 061	-13 616 562	930 034 777	-1 564 566
Transport Shared Services	212 798 258	143 489 401	-168 013 234	188 274 425	126 597 594	90 958 960	-107 229 352	110 327 202	131 859 975	92 745 885	-109 487 504	115 118 355	4 791 154
<b>Urban Mobility</b>	<b>6 677 443 334</b>	<b>1 267 356 527</b>	<b>-536 871 015</b>	<b>7 407 928 846</b>	<b>3 846 282 742</b>	<b>833 063 604</b>	<b>-354 912 869</b>	<b>4 324 433 478</b>	<b>3 476 966 696</b>	<b>824 957 356</b>	<b>-350 885 467</b>	<b>3 951 038 586</b>	<b>-373 394 892</b>
Finance & Capital Implementation	52 089 367	14 340 080	-44 627 269	21 802 178	29 075 306	9 313 641	-25 107 420	13 281 527	27 456 471	8 496 446	-25 760 410	10 192 507	-3 089 020
HR Business Partner: UWM	6 453 186	1 098 598	-7 200 706	351 078	4 460 449	715 335	-4 915 822	259 963	4 004 842	790 058	-4 794 900	0	-259 963
Integrated Planning & Waste Strategy	69 652 685	67 365 443	-126 861 129	10 156 999	44 418 896	42 501 592	-80 188 398	6 732 090	41 952 372	43 067 928	-80 869 494	4 150 806	-2 581 283
Management: Urban Waste Management	28 421 890	85 236 840	-112 231 124	1 427 606	53 042 870	-69 351 513	1 073 687	16 447 263	52 728 005	-69 175 269	0	-1 073 687	0
Public Empowerment & Development	82 495 288	79 763 794	-96 235 746	66 023 336	38 991 318	50 878 718	-54 461 855	35					