

REPORT TO: EXECUTIVE MAYOR

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: JANUARY 2026

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: JANUARIE 2026

ISIHLOKO

**INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOMQUNGU 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 31 January 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.

Making progress possible. Together.

5 RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 31 January 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 31 Januarie 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

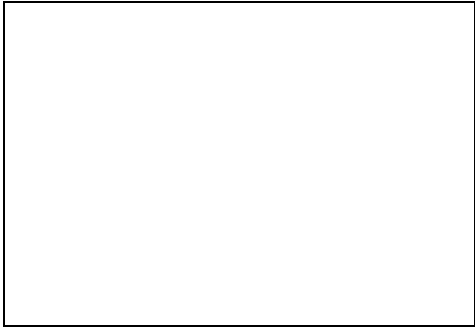
- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyoMqungu 2026 ize idluliselwe kumaLungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqwalaselwe ukuba izimali zolondolozo kwimibandela yenkcitho ziyakuthi zibekelwe ecaleni ukuze kucuthwe ukuboleka kwaye kuxhaswe ngezimali inkqubo engezimali ezinkulu yeSixeko.

ANNEXURES

Annexure A: Section 71 monthly budget statement

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

FOR FURTHER DETAILS CONTACT

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DIRECTORATE		FILE REF No	001
SIGNATURE : DIRECTOR			

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

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

MAYORAL COMMITTEE MEMBER

NAME

CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE

LEGAL COMPLIANCE

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

NAME

COMMENT:

DATE

SIGNATURE

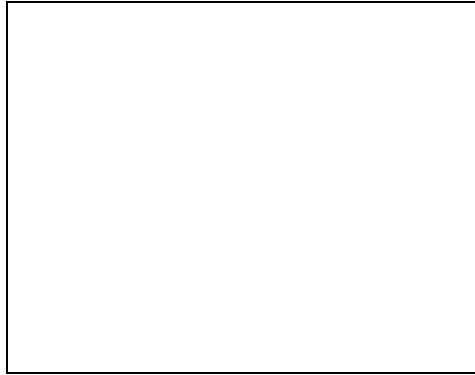
EXECUTIVE MAYOR

NAME

GEORDIN HILL-LEWIS

COMMENT:

DATE



SIGNATURE



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

JANUARY 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 31 JANUARY 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 - 42)**

This section of the report includes certain Key Financial Performance Indicators for the City.
- **In Year Budget Statement Tables: City of Cape Town (Page 43 – 49)**

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

 - **Table C1 (Page 43):** High level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
 - **Table C2 (Page 44):** Overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
 - **Table C3 (Page 45):** Budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
 - **Table C4 (Page 46):** View of the budgeted financial performance in relation to the revenue by source and expenditure by type.
 - **Table C5 (Page 47):** Capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
 - **Table C6 (Page 48):** Performance to date in relation to the financial position of the municipality.
 - **Table C7 (Page 49):** Cash flow position and cash/cash equivalents.
- **In Year Budget Statement Supporting Tables: City of Cape Town (Page 50 – 100)**

This section provides the City’s supporting tables in the format prescribed by the MBRR.
- **In Year Budget Statement Tables: Consolidated Tables (Page 102 – 108)**

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 109 – 118)**

The CTICC’s financial particulars are provided in the prescribed MBRR tables.
- **In Year Budget Statement Tables: Entity - Cape Town Stadium (CTS) (Page 119 – 125)**

The CTS’s financial particulars are provided in the prescribed MBRR tables.

KEY DATA: CITY OF CAPE TOWN

OPERATING BUDGET

Operating Budget	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
R'Thousands					
Total Revenue (excl. capital transfers and contributions, and water inventory)	65 315 577	39 022 293	39 890 851	868 559	65 892 037
Total Expenditure (excl. water inventory)	64 893 658	35 221 623	34 140 883	(1 080 740)	64 636 638
Surplus/(Deficit)	421 919	3 800 669	5 749 968	1 949 299	1 255 399

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

CAPITAL BUDGET

Capital Budget	Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
R'Thousands					
Total Capital Expenditure	13 475 562	5 860 788	5 445 693	(415 096)	13 219 445

FINANCIAL POSITION

Working Capital	Provisional Outcome 2024/25	Original Budget 2025/26	Adjusted budget 2025/26	YearTD actual
Cost coverage ratio³				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	1.73:1	-	-	2.62:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	1.75	1.55	1.62	2.35
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	-2.86%	3.60%	3.07%	3.08%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	86.87%	55.51%	54.76%	48.29%
Financial Position (R'Thousands)⁷				
Total Assets	99 513 559	110 765 156	109 372 260	105 403 587
Total Liabilities	26 697 052	37 225 107	31 883 247	25 071 070
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	10 576 530	6 340 418	9 411 660	13 681 733

- **Cost coverage ratio³**

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

The ratio outcome for the period under review is 2.62 months, which falls within the National Treasury norm of 1-3 months (MFMA Circular 71).

- **Current Ratio⁴**

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

The year-to-date ratio outcome of 2.35:1 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 Expenditure⁵**

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

The year-to-date ratio outcome is 3.08% and is below the National Treasury norm of 6% to 8% (MFMA Circular 71). The ratio is budgeted at 3.07% for the 2025/26 financial period. This is a result of the City's borrowing strategy.

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

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

This ratio is budgeted at 54.76% resulting from the budgeted uptake of external borrowing over the 2025/26 financial period. The ratio outcome is 48.29% for the period under review.

- **Financial Position⁷**

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

- **Cash Flow**

Cash and cash equivalents amount to R13 682 million as at 31 January 2026. This positive cash position has been maintained since the previous financial year. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

DEBTORS

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

Debtors	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	635 801	111 790	1 964 820	2 712 411
Electricity	931 736	124 310	762 473	1 818 518
Rates	903 856	102 846	1 368 175	2 374 877
Sewerage	331 499	48 271	751 792	1 131 562
Refuse	166 058	29 342	479 994	675 394

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

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

Debtors Collection Rate %	12 Months Moving Average Collection Ratio Previous year 2024/2025	12 Months Moving Average Collection Ratio Current year 2025/2026	YTD Monthly Collection Ratio Per Service	Monthly Collection Ratio Per Service
Electricity	99.06%	99.25%	99.97%	92.42%
Water	93.81%	90.87%	88.32%	85.08%
Sewerage	97.08%	95.76%	93.58%	90.59%
City-Wide Cleaning	0.00%	85.79%	85.79%	96.00%
Refuse	96.34%	95.70%	95.36%	95.89%
Rates	98.50%	97.07%	97.88%	90.02%
Other	94.03%	98.33%	96.48%	93.13%

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

Overall Collection Ratio	
Period	Current year
12 Months	97.30%
6 Months	97.72%
3 Months	94.65%
Monthly	91.09%

The 12 Months Moving Average Payment Ratio (as per the above table) for the 12 months ended 31 January 2026 is 97.30%.

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	21 011 777	11 746 816
Employee Costs (Employee costs/Total Revenue - capital revenue)	27.7%	29.5%	29.1%	27.1%
Total Cost of Overtime (R'Thousands)	1 030 426	1 024 125	1 165 202	615 138

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 88.

STAFF COMPLEMENT

Municipal Employees (numbers)	Staff Establishment as at 1 July 2025	January 2026
Filled posts - Permanent	28 239	30 149
Filled posts - Temporary	2 104	2 269
Vacant posts - Permanent	4 219	3 546
	34 562	35 964

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	January 2026
Municipal Councillors	231	230
Municipal Councillors - Vacancies	-	1
	231	231

The City had 3546 vacancies as at 31 January 2026; 7290 positions were filled (2208 internal, 972 external, 971 rehired, 3058 EPWP) with 948 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 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 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	
City Manager	369	R 332 452 247	2.44%	3	1	0	0	4	1	0	1	369	R 333 943 203	3.52%	The vacancy rate in OCM has increased from 2.44% to 3.52% as at the end of January 2026. During January 2026 the Directorate confirmed 4 appointments with a further 3 appointments anticipated for February 2026.
Community Services & Health	6110	R 2 842 553 413	3.55%	20	19	21	15	75	10	37	47	6141	R 2 872 829 612	5.91%	The vacancy rate has increased from 3.55% at the end of December 2025 to 5.91% at the end of January 2026. This is well below the Corporate target vacancy rate of 10%. The Directorate reported 47 terminations and made 75 appointments during this period. The Directorate has currently 544 vacancies of which 181 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 (January 2026)

Directorate	Staff Establishment 31 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 2026			Progress of vacancies and actions to reduce number of vacant posts
				APPOINTMENTS					TERMINATIONS						
	Number of posts	Value of posts	Vacancy Rate	Internal	External	Rehire	EPWP	TOTAL	Resigna- tions	Other	TOTAL	Number of posts	Value of posts	Vacancy Rate	
Corporate Services	2706	R 1 877 586 750	4.88%	26	10	3	8	47	1	4	5	2709	R 1 896 399 788	5.68%	<p>The Directorate's vacancy rate has increased from 4.88% to 5.68%.</p> <p>In ongoing efforts to further reduce this rate, Corporate Services has implemented several targeted interventions:</p> <ul style="list-style-type: none"> - Bi-weekly monitoring sessions are held to track all vacancies and their current status. - Vacancies older than 12 months are being prioritised for urgent filling. - In addition, the Directorate is critically analysing vacancies aged between 12 and 24 months to determine whether they should be repurposed or abolished if they are no longer required by departments. At present, there are only nine positions older than 24 months of which four is in the abolishment process. - Bi-weekly engagements with assigned HR Practitioners are conducted, supplemented by additional support from the HRBP Office, to address recruitment delays and streamline processes.

Table continues on next page.

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

Directorate	Staff Establishment 31 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 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	
Economic Growth	392	R 335 246 557	3.83%	4	0	1	4	9	0	1	1	393	R 336 939 915	5.60%	<p>The Directorate currently has a vacancy rate of 5.60%, reflecting an increase from the previous month. A number of positions are in various stages of the R&S process.</p> <p>Ongoing collaboration with Line Management and Corporate R&S, supported by structured project plans, ensures effective monitoring of recruitment progress and the timely filling of vacancies.</p>
Energy	2795	R 1 558 741 602	5.04%	15	0	0	0	15	2	6	8	2794	R 1 573 111 457	6.01%	<p>Departments have weekly/bi-weekly R&S update meetings to track and ensure movement on the R&S process and to prioritise vacancies nine months or older. Pools of competent candidates for certain designations i.e. workers, maintenance assistants, artisans, foremen and clerks are being generated so that a Notice of Appointment (NoA) can be processed when positions become available [piggyback].</p> <p>There is a focused approach, where possible, to fill the Directorate's database with ready-to-appoint candidates as vacancies occur. The Directorate has appointed an Assistant Professional Officer to focus solely on the bulk processes in order to reduce the turnaround time of filling vacancies. The bulk of vacancies is caused by internal appointments, but a focused approach is followed to reduce the number of vacancies.</p>

Table continues on next page.

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

Directorate	Staff Establishment 31 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 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	1851	R 1 136 644 537	2.22%	10	6	2	0	18	5	4	9	1850	R 1 149 975 187	2.27%	Bulk interviews and a pool of alternative appointments are the options to assist with rapid filling of vacancies.
Future Planning & Resilience	387	R 415 507 346	3.62%	2	1	0	0	3	0	0	0	391	R 419 122 496	4.86%	The vacancy rate has increased from 3.62% to 4.86%, mainly due to a number of new positions created. For the month under review the Directorate confirmed 3 appointments with a further 10 appointments anticipated for February 2026 to March 2026.

Table continues on next page.

Directorate	Staff Establishment 31 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 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	
Human Settlements	949	R 551 543 990	5.16%	4	0	0	48	52	3	3	6	950	R 556 858 872	6.84%	<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&S engagements are held to discuss strategy to fill and progress to fast track. Commencement of the R&S process occurs prior to date of retirement to prevent delays in filling vacancies.</p>

Table continues on next page.

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

Directorate	Staff Establishment 31 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 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	
Safety & Security	7652	R 3 297 417 425	6.53%	24	5	9	31	69	19	12	31	7665	R 3 337 992 402	9.71%	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 (Referred to as 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 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 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	
Spatial Planning & Environment	1126	R 838 928 540	7.55%	1	4	2	221	228	2	6	8	1154	R 856 269 057	10.92%	The Directorate continues to implement a R&S plan - programming prioritised filling of vacancies with predetermined turnaround times and processes to create a pipeline of position-ready candidates per job segment, where appropriate, and advertising of job families – to mitigate the impact of consequential vacancies, optimise the turnaround time, reduce vacancy age profile and enable fast-tracking of filling relevant positions.
Urban Mobility	2089	R 1 062 550 630	5.46%	11	5	0	0	16	5	7	12	2087	R 1 068 850 516	5.46%	For the period under review the vacancy rate remained at 5.46%. There is a large number of posts currently in the R&S process at the following stages: HR300's to be initiated - 15 HR300's in process - 13 HR300's with R&S - 30 Advert stage - 20 Shortlisting - 8 Assessment - 4 Interview - 29 Notice of Appointment - 41 Filled - 5 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 (January 2026)

Directorate	Staff Establishment 31 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 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	4182	R 1 424 661 102	7.17%	17	19	4	159	199	7	4	11	4111	R 1 432 267 358	6.47%	During the period under review, 76 vacancies were at the notice of appointment stage, while a further 16 were at the appointment stage. The increase in the vacancy rate was primarily due to the creation of additional posts for main arterial cleansing within the Cleansing Branch. The directorate has made significant progress in addressing these vacancies, reducing the vacancy rate from 14.96% in October 2025 to 6.47% in the current reporting period. In January 2026, a total of 42 appointments were made, with the remaining appointments for main arterial cleansing expected to be concluded between February 2026 and March 2026. There is a continued focus on filling senior and critical vacancies within the directorate to further reduce the vacancy rate.

Table continues on next page.

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

Directorate	Staff Establishment 31 December 2025			Staff Movement for period 1 to 31 January 2026								Staff Establishment 31 January 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				
Water & Sanitation	5352	R 2 563 877 136	7.98%	41	20	8	5	74	7	12	19	5350	R 2 593 034 128	9.03%	<p>The vacancy rate within the Water and 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&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&S team throughout the recruitment lifecycle - from shortlisting to final placement.</p> <p>Administrative Support: A dedicated student R&S admin team has been established to handle scheduling, candidate communication, assessment scanning, venue bookings, and other administrative tasks. This allows R&S practitioners to focus on assessments and interviews.</p> <p>Regular Engagements: Continuous engagement with the R&S team ensures that any concerns or process bottlenecks are addressed promptly.</p> <p>Bulk Recruitment & Alternative Talent Pools: The HRBP is also utilising bulk recruitment strategies and exploring alternative candidate pools to expedite vacancy filling.</p>
TOTAL	35960	R 18 237 711 275	5.68%	178	90	50	491	809	62	96	158	35964	R 18 427 593 990	7.17%	

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	5 025	572	544	181	363	6 141	5.91%
Corporate Services	2 314	224	171	17	154	2 709	5.68%
Economic Growth	356	1	36	-	36	393	9.16%
Energy	2 517	6	271	103	168	2 794	6.01%
Finance	1 757	21	72	30	42	1 850	2.27%
Future Planning and Resilience	348	14	29	10	19	391	4.86%
Human Settlements	815	20	115	50	65	950	6.84%
Office of the City Manager	318	35	16	3	13	369	3.52%
Safety and Security	5 515	1 334	816	72	744	7 665	9.71%
Spatial Planning and Environment	1 004	9	141	15	126	1 154	10.92%
Urban Mobility	1 894	18	175	61	114	2 087	5.46%
Urban Waste management	3 723	-	388	122	266	4 111	6.47%
Water and Sanitation	4 563	15	772	289	483	5 350	9.03%
Total	30 149	2269	3546	953	2 593	35 964	7.21%

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	199	176	136	27	4	2	0	544
Corporate Services	28	27	66	39	10	1	0	171
Economic Growth	5	7	14	6	3	1	0	36
Energy	85	57	85	40	4	0	0	271
Finance	27	15	23	7	0	0	0	72
Future Planning & Resilience	2	0	6	18	3	0	0	29
Human Settlements	36	29	24	22	3	1	0	115
Office of the City Manager	2	1	8	3	1	1	0	16
Safety And Security	95	466	220	30	4	1	0	816
Spatial Planning And Environment	22	22	54	37	4	2	0	141
Urban Mobility	73	59	16	23	2	2	0	175
Urban Waste Management	217	98	44	26	2	1	0	388
Water & Sanitation	352	238	123	54	5	0	0	772
Total	1143	1195	819	332	45	12	0	3546

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	299	95	108	42	544	27.6%
Corporate Services	100	42	20	9	171	17.0%
Economic Growth	21	7	6	2	36	22.2%
Energy	142	55	52	22	271	27.3%
Finance	68	3	1	0	72	1.4%
Future Planning & Resilience	26	3	0	0	29	0.0%
Human Settlements	70	19	16	10	115	22.6%
Office of the City Manager	12	1	2	1	16	18.8%
Safety & Security	417	211	151	37	816	23.0%
Spatial Planning & Environment	101	15	12	13	141	17.7%
Urban Mobility	118	41	14	2	175	9.1%
Urban Waste management	259	55	34	40	388	19.1%
Water & Sanitation	431	123	127	91	772	28.2%
Grand Total	2 064	670	543	269	3 546	22.9%

BUDGET PERFORMANCE ANALYSIS

OPERATING REVENUE AND EXPENDITURE

Summary Statement of Financial Performance

Description	Original Budget 2025/26	Adjusted Budget 2025/26	YearTD budget 2025/26	YearTD actual 2025/26	YTD variance	Full Year Forecast
R'Thousands						
Total Revenue (excl. capital transfers and contributions, and water inventory)	64 697 964	65 315 577	39 022 293	39 890 851	868 559	65 892 037
Total Expenditure (excl. water inventory)	65 242 663	64 893 658	35 221 623	34 140 883	(1 080 740)	64 636 638
Surplus/(Deficit)	(544 699)	421 919	3 800 669	5 749 968	1 949 299	1 255 399

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

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

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

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

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

Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	23 663 555	23 663 555	14 418 778	14 201 921	216 857	1.5%	23 880 412
Service charges - Water	5 776 241	5 868 665	3 405 851	3 370 148	35 703	1.1%	5 868 665
Service charges - Waste Water Management	2 966 006	2 963 426	1 798 831	1 732 618	66 213	3.8%	2 963 426
Service charges - Waste management	1 658 640	1 610 811	934 898	935 662	(765)	-0.1%	1 610 811
Sale of Goods and Rendering of Services	816 579	732 137	458 117	432 182	25 935	6.0%	733 038
Agency services	302 874	302 874	176 706	176 677	29	0.0%	302 874
Interest	–	–	–	–	–	–	–
Interest earned from Receivables	339 731	329 033	201 581	191 604	9 977	5.2%	329 060
Interest from Current and Non Current Assets	758 522	1 309 154	934 875	965 014	(30 139)	-3.1%	1 309 154
Dividends	–	–	–	–	–	–	–
Rental from Fixed Assets	494 307	495 960	313 484	307 442	6 041	2.0%	500 027
Licence and permits	205	205	574	120	454	379.5%	570
Special rating levies	494 107	486 882	293 625	281 963	11 662	4.1%	486 882
Operational Revenue	423 376	391 276	279 884	227 227	52 657	23.2%	390 029
Non-Exchange Revenue							
Property rates	13 768 100	13 918 100	8 094 102	8 054 063	40 039	0.5%	13 918 100
Surcharges and Taxes	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 878 556	1 905 299	1 327 043	883 788	443 256	50.2%	2 258 131
Licence and permits	50 301	47 909	26 624	28 177	(1 553)	-5.5%	48 001
Transfers and subsidies - Operational	7 329 561	7 356 104	4 776 418	4 797 726	(21 308)	-0.4%	7 356 296
Interest	98 675	98 675	76 676	57 560	19 116	33.2%	98 675
Fuel Levy	2 851 776	2 851 776	1 901 184	1 901 184	–	–	2 851 776
Operational Revenue	906 078	769 510	444 270	447 543	(3 273)	-0.7%	769 535
Gains on disposal of Assets	70 772	84 226	14 271	8 007	6 264	78.2%	86 575
Other Gains	6 084 343	6 226 308	3 055 459	3 036 283	19 176	0.6%	6 226 308
Total Revenue (excluding capital transfers and contributions)	70 732 307	71 411 884	42 933 252	42 036 909	896 343	2.1%	71 988 345

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 (R216,9 million over)**

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

- **Service charges - Water (R35,7 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 (R66,2 million over)**

The variance is mainly on:

- Industrial effluent, due to higher than anticipated revenue generated.
- Sewerage Sales Volumetric - Domestic Full, as the volumetric usage was slightly higher than anticipated.

- **Sale of Goods and Rendering of Services (R25,9 million over)**

The variance reflects mainly on:

- Admission/Entrance Fees, due to an increase in visitors at nature reserves.
- Building Levies/Scrutiny Fees, which is dependent on the construction industry where constant fluctuations are evident, making revenue difficult to predict.
- Parking Fees, due to increased revenue as a new parking tender covering additional areas has been implemented.
- Recoveries of Operational Expenditure, due to a settlement agreement linked to the 2010 Stadium construction project. The Service Provider (SP) was unable to fulfil the full agreement and an additional settlement, specifically a cash settlement of the outstanding obligation, was concluded.

- **Interest from Current and Non Current Assets (R30,1 million under)**

The variance is mainly on Interest Received: Short Term and Call fixed deposits, due to a misalignment of the period budgets with the actuals to date.

- **Operational Revenue (R52,7 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, due to a misalignment between period budgets and actual recoveries to date.

- **Property Rates (R40 million over)**

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: Council Determined Rebate, due to more residential properties receiving rebates than initially anticipated.

- **Fines, penalties and forfeits (R443,3 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.

- Building Fines, 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 (R21,3 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:
 - Macassar BNG Housing Project, where the award of the tender for the construction of phase 2 & 3 civil remedial services and top structures is still underway.
 - Maroela Housing (South), where progress was delayed as a result of subcontractor disputes. These issues have since been resolved, and work is progressing.
 - Community Services & Health due to outstanding claims for December 2025 and January 2026 to be submitted to the Provincial Health Department.
 - Safety & Security due to delays in the signing of the business plan and Transfer Payment Agreement (TPA) for the Law Enforcement Advancement Plan (LEAP) project.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 50.

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

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

Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	20 889 090	20 813 400	11 637 383	11 883 825	(246 442)	-2.1%	20 706 480
Remuneration of councillors	197 729	198 376	109 433	110 192	(759)	-0.7%	198 376
Bulk purchases - electricity	17 755 086	17 755 086	9 330 907	9 393 286	(62 379)	-0.7%	17 755 086
Inventory consumed	7 899 755	7 829 907	3 829 559	3 972 643	(143 083)	-3.6%	7 674 557
Debt impairment	3 217 478	3 178 514	1 645 061	1 890 322	(245 261)	-13.0%	3 178 514
Depreciation and amortisation	3 974 164	3 996 121	2 269 347	2 309 755	(40 408)	-1.7%	3 992 885
Interest	1 428 206	1 071 928	556 138	571 523	(15 384)	-2.7%	1 071 927
Contracted services	11 100 541	11 181 880	5 082 709	5 472 025	(389 317)	-7.1%	11 153 927
Transfers and subsidies	388 523	426 784	181 152	174 074	7 077	4.1%	430 779
Irrecoverable debts written off	123 202	198 594	328 604	79 596	249 008	312.8%	198 594
Operational costs	3 768 638	3 854 863	1 959 454	2 151 402	(191 948)	-8.9%	3 881 381
Losses on Disposal of Assets	2 500	2 581	8 418	1 727	6 691	387.4%	8 498
Other Losses	532 092	481 931	245 119	225 870	19 249	8.5%	481 941
Total Expenditure	71 277 006	70 989 966	37 183 283	38 236 239	(1 052 956)	-2.8%	70 732 945

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 (R246,4 million under)**

The variance is mainly due to:

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

- **Bulk purchases - electricity (R62,4 million under)**

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

- **Inventory consumed (R143,1 million under)**

The variance reflects mainly on:

- Chemicals, due to misalignment between the period budget and actual expenditure incurred.
- Materials Consumables Tools & Equipment, mainly due to:
 - The prioritisation of grant funding for relocation kits within informal settlements before own funding is utilised.
 - Where the number of replacements of refuse containers were lower than anticipated.
- Inventory consumed: Bulk Water, as a result of the water consumption by customers being slightly less than the budgeted volumes in the inventory system.

- **Debt impairment (R245,3 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 0.19% (R3,6 million over expenditure).

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

The variance is mainly due to:

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

- **Contracted Services (R389,3 million under)**

The variance reflects mainly on:

- Advisory Services - Research & Advisory, due to delays in the procurement of various services in respect of the Mayoral Priority Programme.
- 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 between period budget projections and actual expenditure incurred.
- Transportation Services: People, due to a misalignment between period budget projections and actual expenditure incurred.
- G&D Transportation Service: People, due to outstanding invoices from service providers.

- **Irrecoverable debts written off (R249 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 0.19% (R3,6 million over expenditure).

- **Operational costs (R191,9 million under)**

The variance reflects mainly on:

- R&M Labour to Operating, where the shortage in capacity experienced within Facilities Management affected the rendering of services in respect of service requests logged.
- R&M Hire of LDV, Panel Van, Bus, due to lower than anticipated hiring of fleet for pond cleaning within the Wastewater branch.
- Electricity, due to downward fluctuations in electricity usage at some of the bulk water plants.
- Bulk Water: Levy (Berg Water Project), due to the tariff for 2025/26 being lower than anticipated.
- Software Licences - Upgrade/Protection, due to less than anticipated requests received for Software Licence upgrades.
- Rehabilitation Costs Actual Expenditure, where the contractor appointed to complete the work at the Bellville landfill site has stepped away from the project and processes are being put into place to appoint an alternative contractor to complete the work.

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 R thousands	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4 917 247	4 885 956	2 615 963	2 679 645	(63 682)	-2.4%	4 812 666
Vote 2 - Corporate Services	4 123 703	4 139 694	2 245 278	2 233 000	12 278	0.5%	4 139 694
Vote 3 - Economic Growth	760 365	791 514	442 304	431 148	11 156	2.6%	791 514
Vote 4 - Energy	21 757 162	21 498 611	11 250 572	11 449 603	(199 032)	-1.7%	21 314 879
Vote 5 - Finance	4 496 215	4 341 917	2 377 458	2 424 936	(47 478)	-2.0%	4 341 917
Vote 6 - Future Planning & Resilience	595 825	624 870	326 439	328 863	(2 424)	-0.7%	624 870
Vote 7 - Human Settlements	1 705 085	1 780 374	1 003 691	986 042	17 648	1.8%	1 780 374
Vote 8 - Office of the City Manager	524 560	552 288	288 335	290 570	(2 235)	-0.8%	552 288
Vote 9 - Safety & Security	6 692 842	6 729 308	3 631 797	3 840 930	(209 133)	-5.4%	6 729 308
Vote 10 - Spatial Planning & Environment	1 953 826	1 994 205	1 004 536	1 038 356	(33 820)	-3.3%	1 994 205
Vote 11 - Urban Mobility	4 706 689	4 855 846	2 369 256	2 674 864	(305 608)	-11.4%	4 855 846
Vote 12 - Urban Waste Management	4 100 966	3 981 197	2 122 364	2 190 647	(68 283)	-3.1%	3 981 197
Vote 13 - Water & Sanitation	14 942 522	14 814 186	7 506 253	7 667 635	(161 382)	-2.1%	14 814 186
Total Expenditure by Vote	71 277 006	70 989 966	37 184 245	38 236 239	(1 051 994)	-2.8%	70 732 945

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 61.

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 (R12,3 million over)**

Over-expenditure reflects mainly on:

- Employee related costs mainly on Wages: Mayor's Job Creation Project, due to misalignment between the period budget and actuals within Citizen Interface Department.
- Operational cost mainly on R&M Labour to operating, due to an increase in the volume of maintenance work requested by Departments.
- Loss on Sales of Assets, relates to the sale of a number of fleet items at the last auction which is difficult to predict.

- **Economic Growth (R11,2 million over)**

Over-expenditure reflects mainly on Contracted Services against the following categories:

- Advisory Services - Project Management, due to significant payments to WESGRO and Cape Town Tourism being processed earlier than anticipated.
- Security Services: Municipal Facilities, due to an increased demand for security as a result of a rise in illegal occupants, land invasion and vandalism at vacant facilities.

• **Human Settlements (R17,6 million over)**

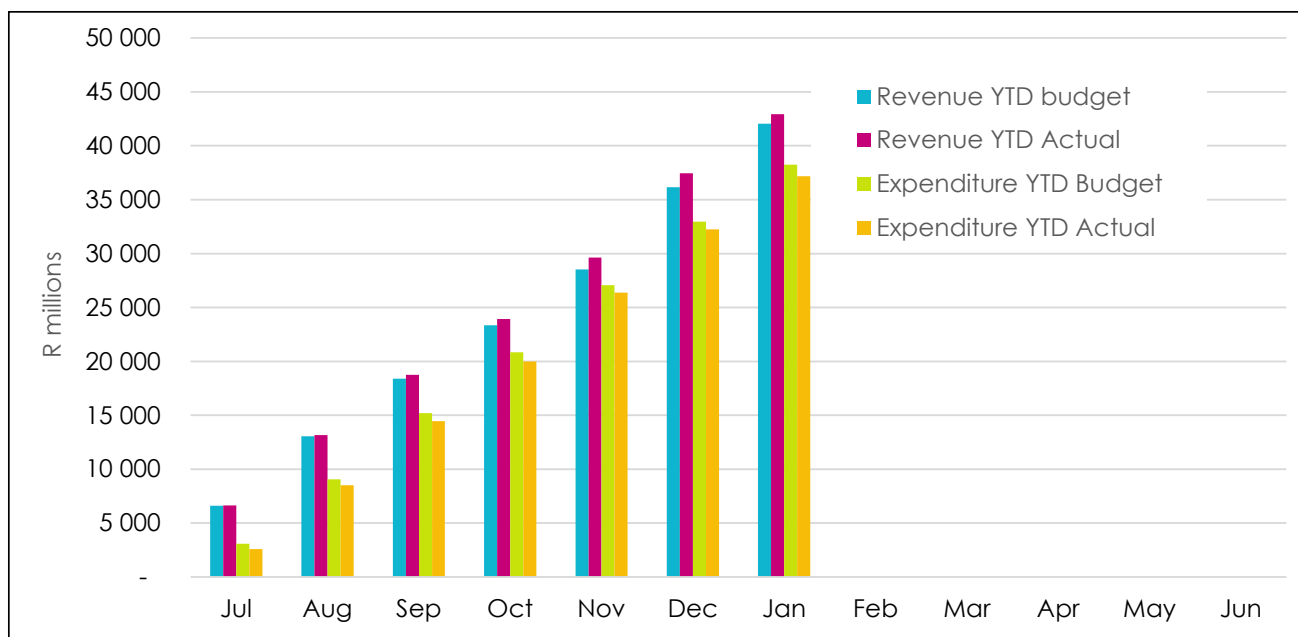
Over-expenditure reflects mainly on:

- 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 misalignment between budget and actual expenditure incurred. Project governance was implemented earlier than planned as a result of good performances by service providers.
 - Building Contractors, where the grant funded expenditure was incorrectly captured against City funding.
- Transfer and subsidies, where G&D Housing PHP Payment claims were processed earlier than anticipated resulting in a misalignment between period budget and actual expenditure.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 61.

Monthly Operating Revenue and Expenditure Performance

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



CAPITAL EXPENDITURE AND FUNDING

Summary Statement of Capital Budget Performance

Vote Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total Capital Expenditure	12 862 639	13 475 562	5 445 693	5 860 788	(415 096)	-7.1%	13 219 445
Funded by:							
National Government	3 735 882	4 226 332	1 785 489	1 914 806	(129 316)	-6.8%	4 160 329
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	35 859	50 521	(14 663)	-29.0%	107 707
Transfers recognised - capital	3 855 190	4 344 729	1 826 697	1 971 563	(144 866)	-7.3%	4 278 725
Borrowing	5 000 000	5 000 000	1 731 242	1 886 157	(154 915)	-8.2%	4 900 011
Internally generated funds	4 007 449	4 130 833	1 887 753	2 003 068	(115 315)	-5.8%	4 040 709
Total Capital Funding	12 862 639	13 475 562	5 445 693	5 860 788	(415 096)	-7.1%	13 219 445

The summary statement of capital budget performance indicates actual capital expenditure of R5 446 million or 40.41% of the current budget.

The year-to-date spend of R5 446 million represents 39.64% (R3 619 million) on internally-funded projects and 42.04% (R1 827 million) on externally-funded projects.

Capital budget by municipal vote for 2025/26

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
R thousands								
Vote 1 - Community Services & Health	310 514	317 218	336 481	156 930	162 305	(5 375)	-3.3%	332 783
Vote 2 - Corporate Services	420 495	498 476	741 143	246 513	304 161	(57 648)	-19.0%	736 247
Vote 3 - Economic Growth	94 372	111 099	138 195	25 735	50 063	(24 329)	-48.6%	136 872
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	708 949	762 298	(53 349)	-7.0%	1 360 754
Vote 5 - Finance	75 738	123 163	125 343	30 336	30 853	(517)	-1.7%	125 209
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	4 853	4 757	96	2.0%	21 688
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	658 776	628 661	30 115	4.8%	1 440 465
Vote 8 - Office of the City Manager	6 015	8 675	18 484	2 591	2 239	352	15.7%	18 378
Vote 9 - Safety & Security	466 205	344 830	426 282	202 988	223 039	(20 051)	-9.0%	425 982
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	179 406	196 148	(16 742)	-8.5%	445 877
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 116 944	1 266 732	(149 788)	-11.8%	2 901 310
Vote 12 - Urban Waste Management	384 643	438 953	450 047	266 947	285 517	(18 570)	-6.5%	434 779
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	1 844 726	1 944 015	(99 289)	-5.1%	4 839 101
Total Capital Expenditure	9 351 390	12 862 639	13 475 562	5 445 693	5 860 788	(415 096)	-7.1%	13 219 445

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

- **Corporate Services Directorate (R57,6 million under)**

The negative variance reflects on the following projects/programmes:

- Metro Area Network: Replacement FY26, which is behind on planned expenditure due to delays in receipt of updated quotations from the vendor.
- Plant Replacement FY26, where the delivery of some items is delayed as a result of a contract breach.

99% spend is forecasted for the projects currently on the budget.

- **Energy Directorate (R53,3 million under)**

The negative variance is attributable to the following projects:

- Small Scale Embedded Generation Solar Photovoltaic FY26, where finalisation of the bill of quantities with the contractor took longer than anticipated.
- Noordhoek Low Voltage Depot, which 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.
- Ground Mounted Photovoltaic, which is behind schedule due to outstanding invoices for work completed in December 2025.
- Vehicles: Replacement FY26, where delivery of certain vehicles has been delayed due to shipping constraints.
- Battery Energy Storage System Atlantis, which is behind schedule as the order for 33kV switchgear was placed later than anticipated.
- Hout Bay Low Voltage Depot Building, which was subject to acts of vandalism, resulting in delays to project completion and depot occupation.
- Woodstock 132 kV GIS Replacement, which is behind schedule due to delays in the award of the building works tender (DP8279Q/2022/23).
- Resource Efficiency Municipal Building FY26, which is behind schedule due to initial delays in finalising the work packages with the contractor.
- Security Equipment: Replacement FY26, where materials required for installation of equipment were delivered later than anticipated due to supplier constraints.
- HV Overhead Line Refurbish (Structures) FY26, which is behind schedule due to delays in finalising the work packages.

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

- **Urban Mobility Directorate (R149,8 million under)**

The negative variance is mainly due to the following projects within the IRT 2A programme:

- Trunk-E2-M9 Duinefontein Railway-Intskzi, where the approval from Eskom to implement the temporary works is outstanding.
- Trunk-E1-M9 Heinz - Duinefontein Railway, where the contractor has revised the construction sequence, resulting in the closure of the westbound carriageway from NY 72 Road to the Vygekraal Road intersection along Govan Mbeki Road. In addition, progress has been adversely affected by prolonged delays in the civil infrastructure works, particularly the bulk water main, which has since been halted.
- 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.

96% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Directorate (R99,3 million under)**

The negative variance reflects mainly on the following projects:

- Cape Flats Aquifer Recharge Project, where invoices are currently being vetted for payment.
- Replace Sewer Network Project, where challenges in awarding one of the tenders following amendments to company registration details caused initial delays.
- AMI Project, where minor delays were experienced as a result of appeals received during the tender process.

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

Detailed explanations and remedial action on variances on the capital budget (Adjusted Budget vs YearTD actual) can be found in *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 (R120,6 million)**

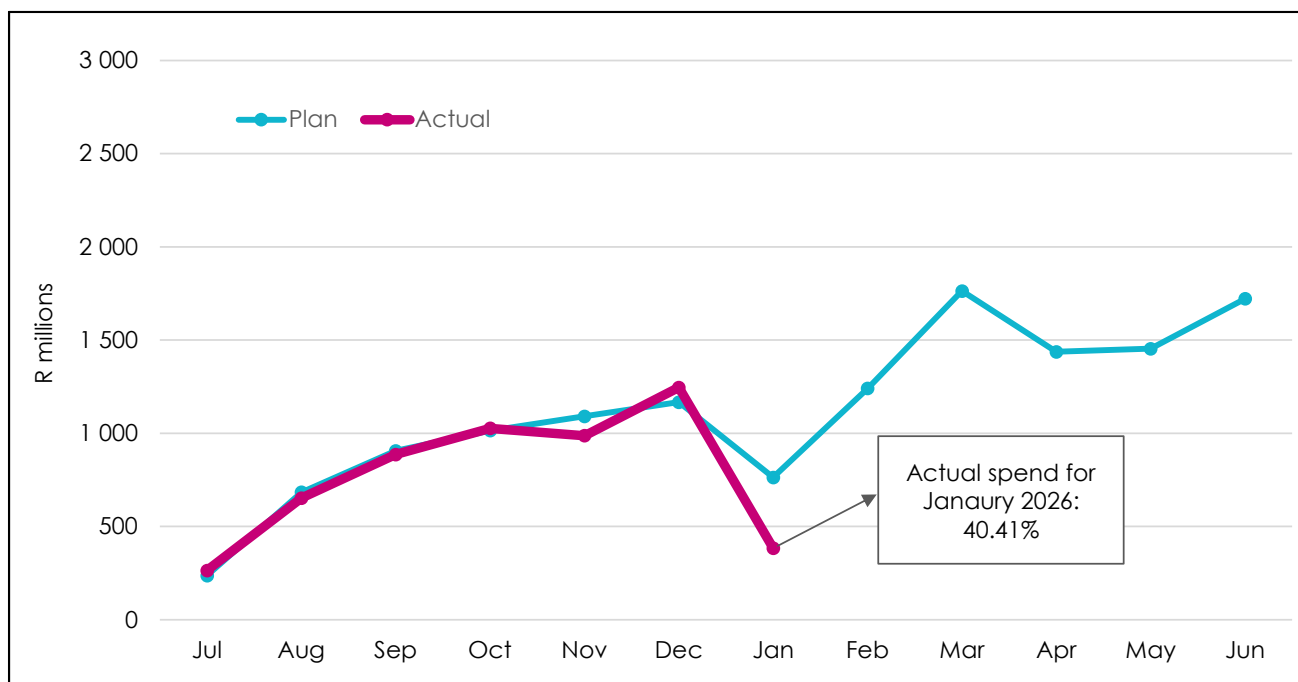
The variance is primarily attributable to construction and insurance contingencies. Furthermore, an underspend has been identified on the Station Construction: Claremont-Mitchell's Plain Project, where challenges associated with service relocations and the discovery of unforeseen asbestos pipes have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

- **Water & Sanitation (R96,3 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.

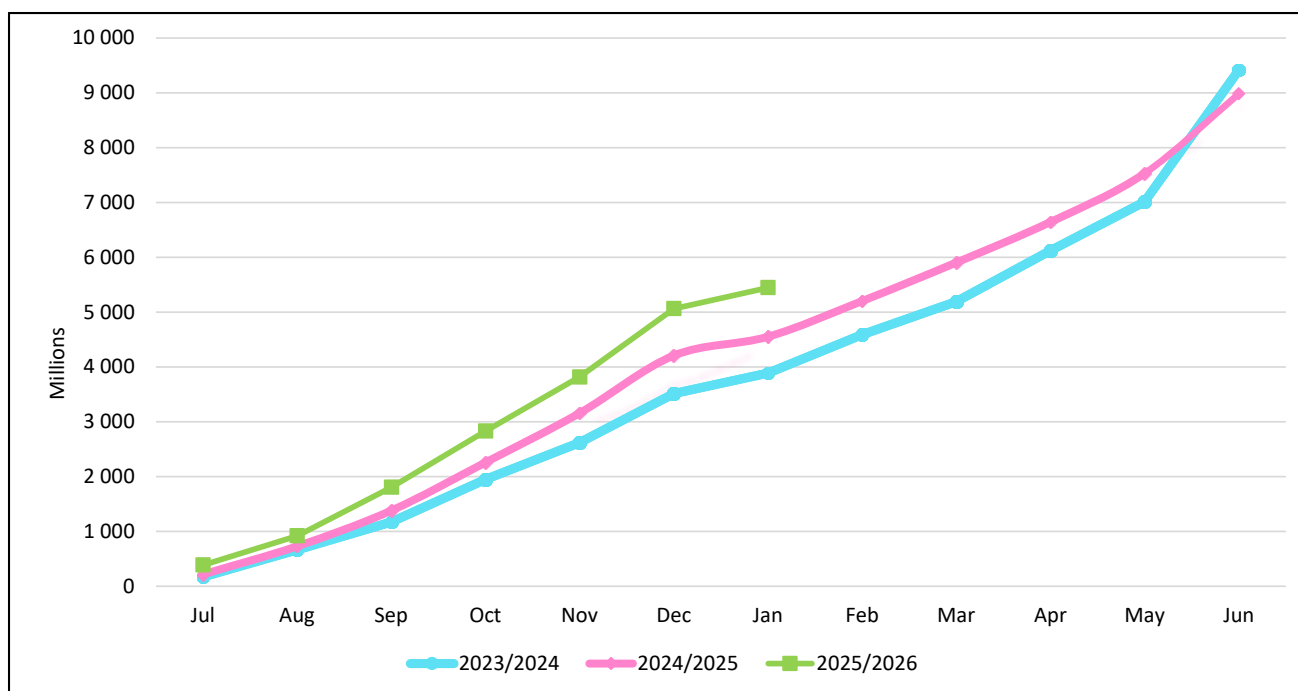
Monthly capital expenditure

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	759 199 531	614 675 693	-144 523 838	1 776 960 906	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	389 193 389	389 178 564	-14 825	924 554 161	Construction is currently underway. The invoice for January 2026 came in slightly lower than anticipated.
Macassar WWTW Extension	409 458 189	151 907 812	192 770 081	40 862 269	409 458 189	The project is ahead of schedule due to good contractor performance.
Plant & Vehicles: Replacement	337 456 865	231 884 826	216 625 250	-15 259 576	337 456 865	The majority of orders have been placed, and some of the items have been delivered. The Project Manager (PM) is following up with the vendor regarding late deliveries, and penalties will be implemented as applicable.
Sewer Network Renewal	335 000 000	120 000 000	98 334 974	-21 665 026	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	85 872 283	20 632 405	-65 239 878	267 281 000	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 January 2026.
Cape Flats Aquifer Recharge	286 489 370	128 000 000	113 668 098	-14 331 902	286 489 370	The construction contractor has been appointed, and the contractor's design activities are progressing as planned. The contractor has been granted possession of the site. The contractor and PSP invoices for January 2026 were received after month-end and are currently being vetted for payment in February 2026.
Cape Flats Rehabilitation	269 374 392	122 761 796	119 059 218	-3 702 578	269 374 392	Construction is currently underway, however, the spirally wound pipe materials were delivered later than anticipated.
System Equipment: Replacement	240 720 366	152 931 989	165 752 889	12 820 900	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 (January 2026)

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Full Year Forecast	Comments
Fleet & Plant: Replacement	236 865 189	154 375 865	126 162 786	-28 213 079	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 February 2026.
Water Network Renewal	219 310 180	74 276 589	80 133 191	5 856 602	219 310 180	The project is ahead of schedule due to good contractor performance.
Land Acquisition (Housing)	176 691 125	70 925 632	70 925 632	-	176 691 125	Land acquisition purchases are progressing as planned.
Philippi Collector Sewer	135 790 410	40 583 394	38 221 333	-2 362 061	135 790 410	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 January 2026.
IT: CAR Infrastructure	134 441 359	38 735 063	38 559 897	-175 166	134 441 359	The programme is currently behind schedule due to delays in the receipt of contractor invoices for January 2026. The PM is following up with the vendor to ensure all outstanding invoices are processed in February 2026. Several orders have been placed and are awaiting contractor service delivery, with additional orders scheduled for February 2026 following receipt of updated equipment quotations from the vendor.
Cape Flats Aquifer: Hanover Park & Philip	133 700 000	27 939 400	56 601 593	28 662 193	133 700 000	The project is ahead of schedule due to good contractor performance.
Telecoms Infrastructure: Replacements	132 977 181	30 513 504	-	-30 513 504	132 977 181	The programme is behind schedule due to the late receipt of updated vendor quotations. These quotations have now been received, and the purchase order is scheduled to be issued in February 2026.
Paardevelei 132/66 kV stepdown	131 571 081	75 927 417	78 759 121	2 831 704	131 571 081	The project is ahead of schedule due to good contractor performance.
Asset Upgrade - Routine Prog - East	130 005 560	30 592 137	35 887 489	5 295 352	130 005 560	The project is ahead of schedule due to good contractor performance.

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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	38 600 873	59 907 713	21 306 840	119 500 000	The project is ahead of schedule due to good contractor performance.
Asset Upgrade - Routine Prog - Central	117 453 888	55 117 179	41 458 370	-13 658 809	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. Approval of the resubmitted plans and drawings is anticipated by the end of February 2026. The PM has been actively expediting the process.
Gordon's Bay Sewer Rising Main	117 000 000	63 125 299	49 661 151	-13 464 148	117 000 000	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.
Sewer Pump Stations Minor Upgrades	116 666 037	60 933 972	51 801 415	-9 132 557	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	45 583 112	52 218 541	6 635 429	107 133 433	The project is ahead of schedule due to good contractor performance.
Vehicles, Plant Equip: Additional	106 928 910	47 156 179	32 390 261	-14 765 918	106 928 910	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	42 316 867	81 530 119	39 213 252	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.
	7 143 453 107	3 038 454 108	2 824 915 783	-213 538 325	7 065 629 602	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

The cash and cash equivalents amount to R13 682 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
Closing Cash and Investment Balance	21 732 528	21 600 464
Total Commitments	8 542 277	8 270 320
Unspent Conditional Grants	2 300 440	2 032 851
Housing Development	312 274	314 984
MTAB	27 632	27 497
Trust Funds	1 258	1 265
Insurance reserves	424 117	434 709
CRR / Revenue	5 476 556	5 459 014
Uncommitted Funds	13 190 251	13 330 144
Closing Cash and Investment Balance	21 732 528	21 600 464
Non Current Investments	378 219	378 219
Current Investments	7 540 512	7 540 512
Cash and Cash Equivalents as per Cash flow statement (Table C7)	13 813 797	13 681 733

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

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 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 91.

GRANT UTILISATION

Description	Budget Year 2025/26						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total operating expenditure of Transfers and Grants	7 329 561	7 356 104	4 662 539	4 704 187	(41 648)	-0.9%	7 356 104
Total capital expenditure of Transfers and Grants	3 855 190	4 344 729	1 826 661	1 971 563	(144 902)	-7.3%	4 278 725
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	11 184 751	11 700 832	6 489 200	6 675 750	(186 550)	-2.8%	11 634 829

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 86.

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	34 596	54	-	-	6	772	1	-	35 429

The City's creditors are paid within 30 days as stipulated in the MFMA. Creditors older than 31 days are due to a SCM/ERP error, bank rejection, outstanding signed Contract Price Adjustments (CPA) letters, and incorrect banking details.

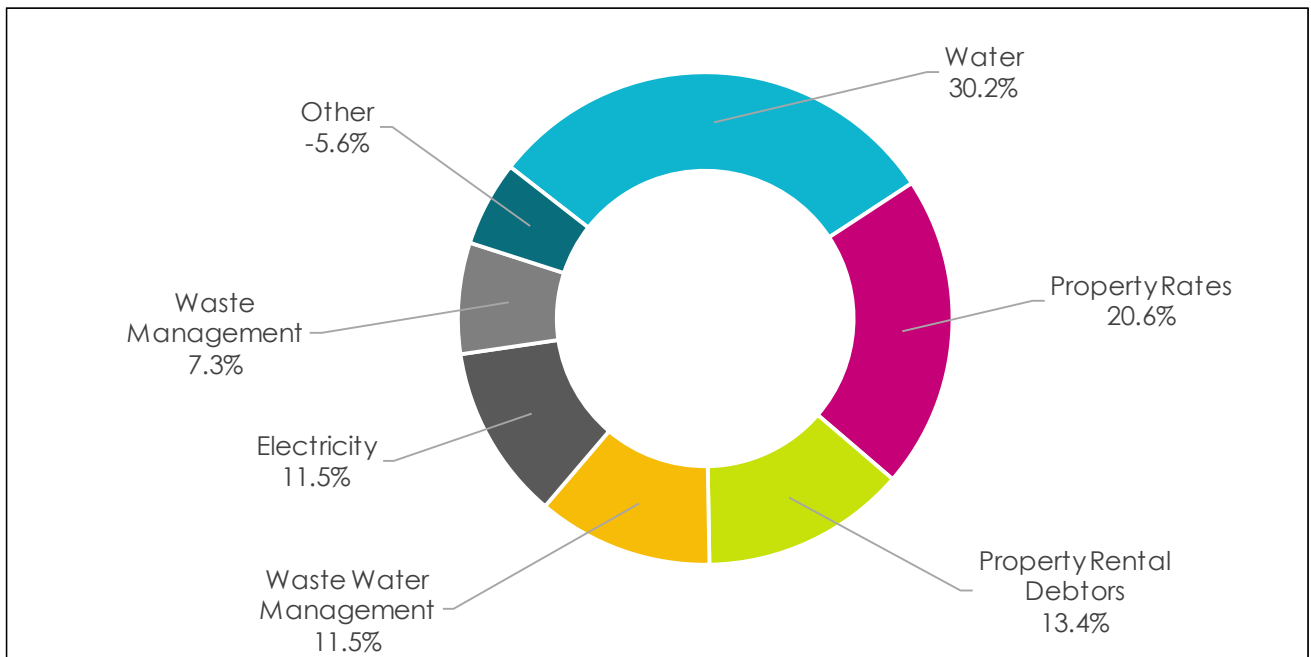
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

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	3 101 825	33.2%	382 617	4.1%	312 911	3.3%	5 544 133	59.3%	9 341 486	
2024/25 - totals only	2 617 291	26.2%	350 397	3.5%	665 200	6.7%	6 344 838	63.6%	9 977 726	
Movement	484 534		32 220		(352 289)		(800 706)		(636 240)	
% Increase/(Decrease) year on year		18.5%		9.2%		-53.0%		-12.6%	-6.38%	

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	R49 894 225.55	R5 459 318.20	R817 187.58	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 954 347.24 was received on 29 January 2026. Debt Management submitted a request for a legal opinion to Legal Services and feedback received on 26 January 2026 confirmed that the City will rank as a preferant creditor in terms of Section 118(3) of the Municipal Systems Act and the City can offset the rental income due by the City against Basfour debt. A meeting was held with the Business Rescue Practitioners on 5 February 2026 during which settlement was discussed 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.
Basfour 2295 (Pty) Ltd	R44 842 272.61	R3 299 227.32	R1 285 124.65	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 R2 865 585.16 was received on 24 December 2025. Debt Management submitted a request for a legal opinion to Legal Services and feedback received on 26 January 2026 confirmed that the City will rank as a preferant creditor in terms of Section 118(3) of the Municipal Systems Act and the City can offset the rental income due by the City against Basfour debt. A meeting was held with the Business Rescue Practitioners on 5 February 2026 during which settlement was discussed 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.
Beadica 281 CC	R41 476 912.17	R787 826.96	R395 571.67	R491 872.19	R327 958.02	R618 388.20	R449 229.37	R15 723 887.75	R22 682 178.01	The services were disconnected. The summons could not be served as the debtor could not be traced. A negative trace report was received and judgment was obtained. The sheriff attempted to execute the warrant at 27 Foregate Square, Harbour Road, Cape Town, but reported the debtor, Beadica 281 CC, as unknown at the address. CPB trace report performed on 9 September 2025. Legal Debt Management to commence liquidation procedure in February 2026.
Get Metal Properties (Pty) Ltd	R36 749 429.29	R284 218.95	R0.00	R357 879.29	R1 111 476.40	R422 864.68	R4 924 532.24	R22 694 463.42	R6 953 994.31	An instalment plan of R200 000.00 is currently in place. The company reported a fire accident at the premises which reduced operations by approximately 90% as their average consumption bill was approximately R6 million. The current account reduced drastically to around R300 000 per month. The company employs more than 250 staff in Atlantis and decided to keep their premises open to prevent retrenchments. Last payment of R588 962.46 was received on 20 January 2026 and next payment will be paid on 12 February 2026.
Department of Transport and Public Works	R19 635 112.89	R8 654 733.22	R0.00	R2 411 417.23	R8 568 962.44	R0.00	R0.00	R0.00	R0.00	The Water and Sanitation Directorate is attending to the water query on the account and it has been confirmed that the billing is correct, hence the debt is payable by the client. A meeting with the client is scheduled 11 February 2026 to discuss the way forward.
Myriad Trust	R17 869 011.37	R1 758 794.71	R1 693 500.76	R1 688 408.98	R1 562 673.69	R0.00	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.

Table continues on next page.

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

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Department of Transport and Public Works	R 19 635 112.89	R 8 654 733.22	R 0.00	R 2 411 417.23	R 8 568 962.44	R 0.00	R 0.00	R 0.00	R 0.00	The Water and Sanitation Directorate is attending to the water query on the account and it has been confirmed that the billing is correct, hence the debt is payable by the client. A meeting with the client is scheduled 11 February 2026 to discuss the way forward.
Myriad Trust	R 17 869 011.37	R 1 758 794.71	R 1 693 500.76	R 1 688 408.98	R 1 562 673.69	R 0.00	R 0.00	R 4 963 673.48	R 6 201 959.75	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.
Waste Tyre Transporters SA Proprietary Limited	R 17 264 442.29	R 229 234.74	R 10 966 051.55	R 84 593.64	R 24 599.02	R 5 960 720.34	R 0.00	R 0.00	-R 757.00	A tampering fee of R10 916 148.34 was raised on 8 December 2025. The matter is in dispute, therefore a dunning lock is in place until 1 March 2026.
Parker Food Prop Proprietary Limited	R 15 295 927.00	R 370 308.59	R 122 891.55	R 123 723.04	R 122 891.55	R 122 891.55	R 0.00	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. A warrant of execution against movable property will be issued by the court. Default judgment was granted on 12 January 2026. The City is in consultation with the attorney to seek advice on further legal proceedings.
Bentifor (Pty) Ltd	R 10 285 045.05	R 451 586.95	R 237 159.75	R 230 794.20	R 229 851.88	R 242 745.23	R 86 905.02	R 791 839.01	R 8 014 163.01	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 is waiting on their consultant to appoint a civil contractor to commence with the work.
Transnet Ltd	R 9 206 068.29	-R 218 611.63	R 1 730 382.31	R 1 770 082.47	R 1 929 951.88	R 2 878 254.54	R 1 116 008.72	R 0.00	R 0.00	The query has been resolved and the account is up to date .
TOTAL	R 262 518 446.51	R 21 076 638.01	R 17 247 869.82	R 7 158 771.04	R 13 878 364.88	R 10 245 864.54	R 6 576 675.35	R 58 607 084.38	R 127 727 178.49	

Top 10 Commercial debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	CIDS	Sundries	Other	TOTAL
Basfour 2295 (Pty) Ltd	R 50 118 225.55	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 224 000.00	R 49 894 225.55
Basfour 2295 (Pty) Ltd	R 0.00	R 4 383 662.71	R 3 654 886.36	R 0.00	R 28 430 007.24	R 8 364 732.66	R 8 983.64	R 0.00	R 44 842 272.61
Beadica 281 CC	R 41 460 826.22	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 16 085.95	R 41 476 912.17
Get Metal Properties (Pty) Ltd	R 36 749 429.29	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 36 749 429.29
Department of Transport and Public Works	R 0.00	R 6 345 363.20	R 13 289 749.69	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 19 635 112.89
Myriad Trust	R 17 869 011.37	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 17 869 011.37
Waste Tyre Transporters SA Proprietary Limited	R 17 184 615.85	R 11 089.21	R 8 506.48	R 8 699.52	R 51 531.23	R 0.00	R 0.00	R 0.00	R 17 264 442.29
Parker Food Prop Proprietary Limited	R 15 293 461.57	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 2 465.43	R 15 295 927.00
Bentifor (Pty) Ltd	R 0.00	R 3 226 713.50	R 5 370 785.18	R 0.00	R 1 411 020.22	R 276 526.15	R 0.00	R 0.00	R 10 285 045.05
Transnet Ltd	R 0.00	R 6 372 707.55	R 2 833 360.74	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 9 206 068.29

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 571 776.58	R161 198.60	R76 995.34	R81 068.87	R76 760.71	R81 166.17	R118 160.66	R7 376.52	R9 969 049.71	A site inspection was done on 3 December 2025. Water and Sanitation met with Methodist Church on 6 February 2026. A memorandum for approval of the way forward will be drafted and the outcome is expected within two weeks.
Conference of The Methodist Church of Southern Africa	R9 989 421.67	R513 828.56	R261 531.95	R285 800.92	R258 358.11	R257 378.90	R271 724.25	R1 073 268.68	R7 067 530.30	A site inspection was done on 3 December 2025. Water and Sanitation met with Methodist Church on 6 February 2026. A memorandum for approval of the way forward will be drafted and the outcome is expected within two weeks.
Church Methodist	R9 048 946.62	R286 195.11	R138 257.10	R138 707.77	R131 858.76	R152 741.00	R142 552.20	R354 639.10	R7 703 995.58	A site inspection was done on 3 December 2025. Water and Sanitation met with Methodist Church on 6 February 2026. A memorandum for approval of the way forward will be drafted and the outcome is expected within two weeks.
Mitchells Plain Foundation	R6 795 687.01	R326 611.12	R162 203.42	R229 927.31	R211 545.57	R237 636.41	R333 083.79	R879 515.22	R4 415 164.17	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 billed 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.
St Johns 1 Body Corporate	R6 153 493.90	-R680 859.42	R511 577.55	R513 886.06	R867 372.39	R0.00	R0.00	R1 903 852.95	R3 037 664.37	A payment amounting to R1 000 000.00 was received on 27 January 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 R 2 000 000.00.
The Business Zone 1898 CC	R5 646 883.53	R310 470.82	R164 541.53	R146 585.27	R187 285.96	R107 493.15	R89 795.61	R746 375.84	R3 894 335.35	Water service was disconnected, however, consumption continues. The attorney was advised to serve the summons at the address provided. The summons was not 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.

Table continues on next page.

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

Customer	Total	Current	30 days	60 days	90 days	120 days	150 days	150><365	365 days	Comments
Cape Town City Mission	R5 606 747.50	R257 334.09	R135 807.65	R128 168.78	R130 817.03	R135 676.45	R581 206.08	R1 611 765.14	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. The client was advised to apply for a water meter test. A follow-up meeting was scheduled for 11 February 2026.
Constantia Ridge Estates Pty Ltd	R4 624 932.55	R81 533.48	R54 285.24	R62 655.32	R59 230.29	R56 456.48	R65 534.65	R286 768.87	R3 958 468.22	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 is due on 9 February 2026. There is also a pending land ownership dispute.
Paarl Rock Body Corporate	R4 139 687.81	R352 687.48	R219 654.06	R0.00	R0.00	R368 517.16	R3 199 771.77	R0.00	-R942.66	There is an active arrangement of R100 000.00 in place, the account is in arrears therefore a disconnection notice of services was issued on 9 February 2026.
Boulders Body Corporate	R3 746 976.53	R458 360.09	R818 737.28	R23 214.07	R23 570.12	R21 665.90	R257 792.94	R1 308 953.32	R834 682.81	There is dunning lock on the account. Debt Management is investigating historic billing of services in order to determine if the City is at fault. Legal proceedings have been suspended due to the dunning lock.
TOTAL	R66 324 553.70	R2 067 359.93	R2 543 591.12	R1 610 014.37	R1 946 798.94	R1 418 731.62	R5 059 621.95	R8 172 515.64	R43 505 920.13	

Top 10 Residential debtors service charges breakdown

Customer	Electricity	Water	Sewerage	Refuse	Rates	Other	Sundries	TOTAL
Church Methodist	R 0.00	R 10 422 212.31	R 146 684.84	R 0.00	R 0.00	R 2 879.43	R 0.00	R 10 571 776.58
Conference of The Methodist Church of Southern Africa	R 0.00	R 4 811 447.19	R 3 997 255.43	R 25 534.35	R 1 083 166.92	R 0.00	R 72 017.78	R 9 989 421.67
Church Methodist	R 0.00	R 8 875 114.21	R 173 053.46	R 0.00	R 0.00	R 778.95	R 0.00	R 9 048 946.62
Mitchells Plain Foundation	R 3 442 744.96	R 1 277 181.18	R 765 070.44	R 297 419.07	R 1 013 271.36	R 0.00	R 0.00	R 6 795 687.01
St Johns 1 Body Corporate	R 4 448 235.15	R 1 152 126.87	R 1 118 170.53	R 115 820.77	R 0.00	-R 680 859.42	R 0.00	R 6 153 493.90
The Business Zone 1898 CC	R 0.00	R 1 895 780.55	R 1 495 092.45	R 482 072.40	R 1 754 207.46	R 19 078.84	R 651.83	R 5 646 883.53
Cape Town City Mission	R 2 098 394.83	R 1 175 143.09	R 752 807.47	R 210 362.51	R 538 027.47	R 831 340.80	R 671.33	R 5 606 747.50
Constantia Ridge Estates Pty Ltd	R 0.00	R 0.00	R 0.00	R 0.00	R 1 749 145.74	R 2 875 786.81	R 0.00	R 4 624 932.55
Paarl Rock Body Corporate	R 879 316.98	R 253 469.50	R 259 385.26	R 68 839.38	R 0.00	R 2 678 676.69	R 0.00	R 4 139 687.81
Boulders Body Corporate	R 893 017.27	R 1 569 375.44	R 1 249 487.51	R 35 031.21	R 0.00	R 65.10	R 0.00	R 3 746 976.53

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
R thousands								
Financial Performance								
Property rates	12 791 912	13 768 100	13 918 100	8 094 102	8 054 063	40 039	0.5%	13 918 100
Service charges	31 863 259	34 064 443	34 106 458	20 558 358	20 240 349	318 009	1.6%	34 323 314
Investment revenue	1 559 083	758 522	1 309 154	934 875	965 014	(30 139)	-3.1%	1 309 154
Transfers and subsidies - Operational	6 957 770	7 329 561	7 356 104	4 776 418	4 797 726	(21 308)	-0.4%	7 356 296
Other own revenue	13 818 333	14 811 680	14 722 069	8 569 499	7 979 756	589 742	7.4%	15 081 480
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	71 411 884	42 933 252	42 036 909	896 343	2.1%	71 988 345
Employee costs	18 529 593	20 889 090	20 813 400	11 637 383	11 883 825	(246 442)	-2.1%	20 706 480
Remuneration of Councillors	185 833	197 729	198 376	109 433	110 192	(759)	-0.7%	198 376
Depreciation and amortisation	3 788 203	3 974 164	3 996 121	2 269 347	2 309 755	(40 408)	-1.7%	3 992 885
Interest	847 499	1 428 206	1 071 928	556 138	571 523	(15 384)	-2.7%	1 071 927
Inventory consumed and bulk purchases	23 410 110	25 654 842	25 584 993	13 160 466	13 365 929	(205 463)	-1.5%	25 429 644
Transfers and subsidies	373 494	388 523	426 784	181 152	174 074	7 077	4.1%	430 779
Other expenditure	16 933 571	18 744 452	18 898 362	9 269 364	9 820 942	(551 578)	-5.6%	18 902 854
Total Expenditure	64 068 302	71 277 006	70 989 966	37 183 283	38 236 239	(1 052 956)	-2.8%	70 732 945
Surplus/(Deficit)	2 922 054	(544 699)	421 919	5 749 968	3 800 669	1 949 299	51.3%	1 255 399
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	1 860 308	1 973 683	(113 376)	-5.7%	4 344 729
Transfers and subsidies - capital (in-kind)	898	–	–	217	–	217	100.0%	–
Surplus/(Deficit) after capital transfers & contributions	5 535 474	3 310 490	4 766 647	7 610 493	5 774 353	1 836 140	31.8%	5 600 128
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	5 535 474	3 310 490	4 766 647	7 610 493	5 774 353	1 836 140	31.8%	5 600 128
Capital expenditure & funds sources								
Capital expenditure	9 351 390	12 862 639	13 475 562	5 445 693	5 860 788	(415 096)	-7.1%	13 219 445
Capital transfers recognised	2 541 359	3 855 190	4 344 729	1 826 697	1 971 563	(144 866)	-7.3%	4 278 725
Borrowing	5 854 382	5 000 000	5 000 000	1 731 242	1 886 157	(154 915)	-8.2%	4 900 011
Internally generated funds	955 649	4 007 449	4 130 833	1 887 753	2 003 068	(115 315)	-5.8%	4 040 709
Total sources of capital funds	9 351 390	12 862 639	13 475 562	5 445 693	5 860 788	(415 096)	-7.1%	13 219 445
Financial position								
Total current assets	23 663 772	25 618 987	23 796 128	22 632 131				23 796 128
Total non current assets	75 849 787	85 146 169	85 576 132	82 771 455				85 576 132
Total current liabilities	13 557 517	16 508 768	14 720 556	9 632 661				14 720 556
Total non current liabilities	13 139 535	20 716 339	17 162 691	15 438 409				17 162 691
Community wealth/Equity	72 816 507	73 540 049	77 489 013	80 332 516				77 489 013
Cash flows								
Net cash from (used) operating	10 268 540	6 775 094	8 551 907	6 489 992	4 742 884	(1 747 108)	-36.8%	8 551 907
Net cash from (used) investing	(7 737 017)	(12 945 536)	(13 638 240)	(5 594 332)	(5 858 487)	(264 155)	4.5%	(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
Cash/cash equivalents at the month/year end	10 576 530	6 340 418	9 411 660	13 681 733	12 370 470	(1 311 263)	-10.6%	9 411 660

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
Revenue - Functional								
Governance and administration	21 108 953	20 909 478	21 743 303	13 292 998	13 193 029	99 969	0.8%	21 745 186
Executive and council	1 551	393	393	324	229	95	41.3%	586
Finance and administration	21 107 407	20 909 081	21 742 907	13 292 675	13 192 798	99 876	0.8%	21 744 597
Internal audit	(5)	4	4	0	2	(2)	-91.3%	4
Community and public safety	4 733 583	4 736 777	4 841 335	2 933 432	2 484 060	449 372	18.1%	5 198 786
Community and social services	116 238	142 377	143 286	89 391	85 648	3 743	4.4%	143 867
Sport and recreation	84 346	66 264	67 391	43 434	42 235	1 200	2.8%	67 504
Public safety	2 492 605	2 344 266	2 366 153	1 592 359	1 163 143	429 216	36.9%	2 720 813
Housing	1 636 011	1 732 928	1 812 397	979 552	946 998	32 554	3.4%	1 812 397
Health	404 383	450 941	452 107	228 695	246 037	(17 342)	-7.0%	454 204
Economic and environmental services	3 068 851	4 279 566	4 239 747	1 952 919	2 019 861	(66 943)	-3.3%	4 239 747
Planning and development	682 164	740 131	745 309	469 693	429 433	40 260	9.4%	745 309
Road transport	2 326 957	3 479 674	3 434 876	1 454 750	1 565 706	(110 956)	-7.1%	3 434 876
Environmental protection	59 731	59 761	59 561	28 476	24 722	3 754	15.2%	59 561
Trading services	40 692 307	44 660 289	44 930 946	26 613 271	26 312 936	300 335	1.1%	45 148 072
Energy sources	23 213 504	24 327 273	24 476 412	14 971 429	14 762 554	208 875	1.4%	24 693 538
Water management	11 459 260	12 582 605	12 973 197	6 980 060	6 973 821	6 239	0.1%	12 973 197
Waste water management	3 896 855	4 438 859	4 448 351	2 804 832	2 715 049	89 783	3.3%	4 448 351
Waste management	2 122 688	3 311 553	3 032 987	1 856 950	1 861 512	(4 563)	-0.2%	3 032 987
Other	83	1 387	1 281	1 155	705	450	63.8%	1 281
Total Revenue - Functional	69 603 776	74 587 497	75 756 613	44 793 776	44 010 592	783 184	1.8%	76 333 073
Expenditure - Functional								
Governance and administration	10 459 664	3 255 812	3 450 295	2 476 182	1 554 936	921 246	59.2%	3 070 895
Executive and council	574 706	133 192	227 713	54 265	120 105	(65 840)	-54.8%	130 215
Finance and administration	9 820 356	3 119 756	3 218 701	2 421 938	1 432 514	989 424	69.1%	2 933 954
Internal audit	64 602	2 864	3 882	(20)	2 318	(2 338)	-100.9%	6 726
Community and public safety	11 131 952	15 569 877	15 428 052	8 207 599	8 796 365	(588 767)	-6.7%	15 484 653
Community and social services	1 180 490	1 853 305	1 863 044	1 014 233	1 053 356	(39 123)	-3.7%	1 864 146
Sport and recreation	1 739 448	2 460 335	2 491 563	1 415 579	1 423 333	(7 754)	-0.5%	2 482 099
Public safety	4 715 741	6 736 213	6 532 256	3 266 351	3 734 661	(468 310)	-12.5%	6 582 531
Housing	1 910 760	2 609 915	2 678 076	1 455 338	1 514 600	(59 261)	-3.9%	2 703 924
Health	1 585 513	1 910 108	1 863 113	1 056 097	1 070 415	(14 318)	-1.3%	1 851 951
Economic and environmental services	6 847 287	8 166 494	8 416 304	4 458 886	4 640 954	(182 069)	-3.9%	8 442 628
Planning and development	1 772 352	2 246 064	2 216 982	1 172 624	1 201 347	(28 722)	-2.4%	2 229 317
Road transport	4 718 761	5 379 680	5 594 545	3 007 365	3 138 767	(131 401)	-4.2%	5 593 558
Environmental protection	356 174	540 749	604 777	278 896	300 841	(21 945)	-7.3%	619 753
Trading services	35 498 979	44 043 437	43 444 856	21 916 199	23 126 695	(1 210 496)	-5.2%	43 489 145
Energy sources	21 471 119	23 965 586	23 693 499	12 459 067	12 698 822	(239 755)	-1.9%	23 543 509
Water management	9 186 556	10 863 512	10 835 526	5 457 259	5 638 422	(181 163)	-3.2%	10 898 878
Waste water management	3 924 979	6 054 187	5 898 390	2 772 237	3 149 783	(377 546)	-12.0%	6 015 308
Waste management	916 325	3 160 152	3 017 442	1 227 636	1 639 668	(412 032)	-25.1%	3 031 450
Other	130 420	241 386	250 458	124 418	117 289	7 129	6.1%	245 625
Total Expenditure - Functional	64 068 302	71 277 006	70 989 966	37 183 283	38 236 239	(1 052 956)	-2.8%	70 732 945
Surplus/ (Deficit) for the year	5 535 474	3 310 490	4 766 647	7 610 493	5 774 353	1 836 140	31.8%	5 600 128

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
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	954 625	988 503	991 345	560 375	573 929	(13 554)	-2.4%	995 944
Vote 2 - Corporate Services	110 467	99 480	100 255	55 277	50 958	4 320	8.5%	100 255
Vote 3 - Economic Growth	543 626	367 264	376 088	193 575	194 854	(1 279)	-0.7%	376 112
Vote 4 - Energy	23 003 585	24 085 011	24 234 150	14 789 653	14 580 827	208 825	1.4%	24 451 278
Vote 5 - Finance	20 070 032	20 156 511	20 960 268	12 881 149	12 834 935	46 214	0.4%	20 960 268
Vote 6 - Future Planning & Resilience	83 533	65 915	74 880	37 209	38 973	(1 764)	-4.5%	74 880
Vote 7 - Human Settlements	1 654 231	1 771 568	1 844 475	994 057	947 324	46 733	4.9%	1 844 475
Vote 8 - Office of the City Manager	1 246	957	4 367	2 338	2 022	316	15.6%	4 415
Vote 9 - Safety & Security	2 540 700	2 396 509	2 419 641	1 629 869	1 201 417	428 452	35.7%	2 774 301
Vote 10 - Spatial Planning & Environment	718 635	749 446	742 002	472 639	430 164	42 474	9.9%	742 002
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 517 866	1 513 465	1 594 808	(81 343)	-5.1%	3 517 866
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 051 349	1 865 402	1 866 493	(1 091)	-0.1%	3 051 349
Vote 13 - Water & Sanitation	15 367 562	17 071 610	17 439 928	9 798 768	9 693 887	104 881	1.1%	17 439 928
Total Revenue by Vote	69 603 776	74 587 497	75 756 613	44 793 776	44 010 592	783 184	1.8%	76 333 073
Expenditure by Vote								
Vote 1 - Community Services & Health	4 472 308	4 917 247	4 885 956	2 615 963	2 679 645	(63 682)	-2.4%	4 812 666
Vote 2 - Corporate Services	3 864 363	4 123 703	4 139 694	2 245 278	2 233 000	12 278	0.5%	4 139 694
Vote 3 - Economic Growth	672 720	760 365	791 514	442 304	431 148	11 156	2.6%	791 514
Vote 4 - Energy	19 635 188	21 757 162	21 498 611	11 250 572	11 449 603	(199 032)	-1.7%	21 314 879
Vote 5 - Finance	3 871 516	4 496 215	4 341 917	2 377 458	2 424 936	(47 478)	-2.0%	4 341 917
Vote 6 - Future Planning & Resilience	570 006	595 825	624 870	326 439	328 863	(2 424)	-0.7%	624 870
Vote 7 - Human Settlements	1 670 179	1 705 085	1 780 374	1 003 691	986 042	17 648	1.8%	1 780 374
Vote 8 - Office of the City Manager	524 964	524 560	552 288	288 335	290 570	(2 235)	-0.8%	552 288
Vote 9 - Safety & Security	5 836 592	6 692 842	6 729 308	3 631 797	3 840 930	(209 133)	-5.4%	6 729 308
Vote 10 - Spatial Planning & Environment	1 636 041	1 953 826	1 994 205	1 004 536	1 038 356	(33 820)	-3.3%	1 994 205
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 855 846	2 369 256	2 674 864	(305 608)	-11.4%	4 855 846
Vote 12 - Urban Waste Management	3 750 562	4 100 966	3 981 197	2 122 364	2 190 647	(68 283)	-3.1%	3 981 197
Vote 13 - Water & Sanitation	13 190 995	14 942 522	14 814 186	7 506 253	7 667 635	(161 382)	-2.1%	14 814 186
Total Expenditure by Vote	64 068 302	71 277 006	70 989 966	37 184 245	38 236 239	(1 051 994)	-2.8%	70 732 945
Surplus/ (Deficit) for the year	5 535 474	3 310 490	4 766 647	7 609 531	5 774 353	1 835 178	31.8%	5 600 128

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
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 597 687	23 663 555	23 663 555	14 418 778	14 201 921	216 857	1.5%	23 880 412
Service charges - Water	5 167 722	5 776 241	5 868 665	3 405 851	3 370 148	35 703	1.1%	5 868 665
Service charges - Waste Water Management	2 623 012	2 966 006	2 963 426	1 798 831	1 732 618	66 213	3.8%	2 963 426
Service charges - Waste management	1 474 838	1 658 640	1 610 811	934 898	935 662	(765)	-0.1%	1 610 811
Sale of Goods and Rendering of Services	752 490	816 579	732 137	458 117	432 182	25 935	6.0%	733 038
Agency services	288 826	302 874	302 874	176 706	176 677	29	0.0%	302 874
Interest	–	–	–	–	–	–	–	–
Interest earned from Receivables	362 159	339 731	329 033	201 581	191 604	9 977	5.2%	329 060
Interest from Current and Non Current Assets	1 559 083	758 522	1 309 154	934 875	965 014	(30 139)	-3.1%	1 309 154
Dividends	3 270	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–
Rental from Fixed Assets	535 280	494 307	495 960	313 484	307 442	6 041	2.0%	500 027
Licence and permits	1 452	205	205	574	120	454	379.5%	570
Special rating levies	–	494 107	486 882	293 625	281 963	11 662	4.1%	486 882
Operational Revenue	539 210	423 376	391 276	279 884	227 227	52 657	23.2%	390 029
Non-Exchange Revenue								
Property rates	12 791 912	13 768 100	13 918 100	8 094 102	8 054 063	40 039	0.5%	13 918 100
Surcharges and Taxes	431 181	–	–	–	–	–	–	–
Fines, penalties and forfeits	2 010 667	1 878 556	1 905 299	1 327 043	883 788	443 256	50.2%	2 258 131
Licence and permits	46 471	50 301	47 909	26 624	28 177	(1 553)	-5.5%	48 001
Transfers and subsidies - Operational	6 957 770	7 329 561	7 356 104	4 776 418	4 797 726	(21 308)	-0.4%	7 356 296
Interest	145 735	98 675	98 675	76 676	57 560	19 116	33.2%	98 675
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	444 270	447 543	(3 273)	-0.7%	769 535
Gains on disposal of Assets	267 624	70 772	84 226	14 271	8 007	6 264	78.2%	86 575
Other Gains	5 684 418	6 084 343	6 226 308	3 055 459	3 036 283	19 176	0.6%	6 226 308
Discontinued Operations	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	66 990 356	70 732 307	71 411 884	42 933 252	42 036 909	896 343	2.1%	71 988 345
Expenditure By Type								
Employee related costs	18 529 593	20 889 090	20 813 400	11 637 383	11 883 825	(246 442)	-2.1%	20 706 480
Remuneration of councillors	185 833	197 729	198 376	109 433	110 192	(759)	-0.7%	198 376
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	9 330 907	9 393 286	(62 379)	-0.7%	17 755 086
Inventory consumed	7 077 050	7 899 755	7 829 907	3 829 559	3 972 643	(143 083)	-3.6%	7 674 557
Debt impairment	(935 100)	3 217 478	3 178 514	1 645 061	1 890 322	(245 261)	-13.0%	3 178 514
Depreciation and amortisation	3 788 203	3 974 164	3 996 121	2 269 347	2 309 755	(40 408)	-1.7%	3 992 885
Interest	847 499	1 428 206	1 071 928	556 138	571 523	(15 384)	-2.7%	1 071 927
Contracted services	9 963 588	11 100 541	11 181 880	5 082 709	5 472 025	(389 317)	-7.1%	11 153 927
Transfers and subsidies	373 494	388 523	426 784	181 152	174 074	7 077	4.1%	430 779
Irrecoverable debts written off	3 996 428	123 202	198 594	328 604	79 596	249 008	312.8%	198 594
Operational costs	3 504 247	3 768 638	3 854 863	1 959 454	2 151 402	(191 948)	-8.9%	3 881 381
Losses on Disposal of Assets	40 757	2 500	2 581	8 418	1 727	6 691	387.4%	8 498
Other Losses	363 650	532 092	481 931	245 119	225 870	19 249	8.5%	481 941
Total Expenditure	64 068 302	71 277 006	70 989 966	37 183 283	38 236 239	(1 052 956)	-2.8%	70 732 945
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	1 860 308	1 973 683	(113 376)	-5.7%	4 344 729
Transfers and subsidies - capital (in-kind)	898	–	–	217	–	217	100.0%	–
Surplus/(Deficit) after capital transfers & contributions	5 535 474	3 310 490	4 766 647	7 610 493	5 774 353			5 600 128
Income Tax	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	5 535 474	3 310 490	4 766 647	7 610 493	5 774 353			5 600 128
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	5 535 474	3 310 490	4 766 647	7 610 493	5 774 353			5 600 128
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	5 535 474	3 310 490	4 766 647	7 610 493	5 774 353			5 600 128

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
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	336 481	156 930	162 305	(5 375)	-3.3%	332 783
Vote 2 - Corporate Services	420 495	498 476	741 143	246 513	304 161	(57 648)	-19.0%	736 247
Vote 3 - Economic Growth	94 372	111 099	138 195	25 735	50 063	(24 329)	-48.6%	136 872
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	708 949	762 298	(53 349)	-7.0%	1 360 754
Vote 5 - Finance	75 738	123 163	125 343	30 336	30 853	(517)	-1.7%	125 209
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	4 853	4 757	96	2.0%	21 688
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	658 776	628 661	30 115	4.8%	1 440 465
Vote 8 - Office of the City Manager	6 015	8 675	18 484	2 591	2 239	352	15.7%	18 378
Vote 9 - Safety & Security	466 205	344 830	426 282	202 988	223 039	(20 051)	-9.0%	425 982
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	179 406	196 148	(16 742)	-8.5%	445 877
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 116 944	1 266 732	(149 788)	-11.8%	2 901 310
Vote 12 - Urban Waste Management	384 643	438 953	450 407	266 947	285 517	(18 570)	-6.5%	434 779
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	1 844 726	1 944 015	(99 289)	-5.1%	4 839 101
Total Capital Expenditure	9 351 390	12 862 639	13 475 562	5 445 693	5 860 788	(415 096)	-7.1%	13 219 445
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 817 449	721 359	815 265	(93 906)	-11.5%	1 672 376
Executive and council	1 718	27 948	30 156	1 531	2 513	(983)	-39.1%	30 051
Finance and administration	1 153 545	1 310 672	1 787 286	719 821	812 744	(92 923)	-11.4%	1 642 318
Internal audit	82	90	7	7	7	(0)	0.0%	7
Community and public safety	1 638 433	1 864 454	2 189 498	984 233	975 565	8 669	0.9%	2 187 276
Community and social services	90 140	138 247	149 094	75 864	74 626	1 238	1.7%	149 066
Sport and recreation	220 737	235 626	264 382	76 594	81 937	(5 343)	-6.5%	262 491
Public safety	357 903	231 780	325 582	162 096	176 226	(14 130)	-8.0%	325 282
Housing	932 296	1 202 911	1 415 142	652 469	620 829	31 640	5.1%	1 415 142
Health	37 356	55 890	35 298	17 209	21 946	(4 737)	-21.6%	35 296
Economic and environmental services	1 893 042	3 604 890	3 454 922	1 255 410	1 471 017	(215 607)	-14.7%	3 378 753
Planning and development	161 485	280 769	236 247	64 244	90 226	(25 982)	-28.8%	233 400
Road transport	1 549 436	3 013 970	2 894 667	1 056 923	1 235 322	(178 399)	-14.4%	2 826 893
Environmental protection	182 121	310 151	324 009	134 243	145 468	(11 225)	-7.7%	318 460
Trading services	4 663 470	6 052 141	6 010 835	2 483 156	2 596 451	(113 295)	-4.4%	5 978 182
Energy sources	1 075 730	1 228 075	1 334 700	688 018	736 577	(48 558)	-6.6%	1 334 700
Water management	938 295	1 478 230	1 428 297	449 228	532 675	(83 446)	-15.7%	1 406 788
Waste water management	2 488 246	3 258 361	3 156 197	1 302 005	1 283 114	18 891	1.5%	3 154 317
Waste management	161 199	87 476	91 641	43 904	44 085	(181)	-0.4%	82 377
Other	1 100	2 445	2 858	1 534	2 491	(957)	-38.4%	2 858
Total Capital Expenditure - Functional Classification	9 351 390	12 862 639	13 475 562	5 445 693	5 860 788	(415 096)	-7.1%	13 219 445
Funded by:								
National Government	2 466 508	3 735 882	4 226 332	1 785 489	1 914 806	(129 316)	-6.8%	4 160 329
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	35 859	50 521	(14 663)	-29.0%	107 707
Transfers recognised - capital	2 541 359	3 855 190	4 344 729	1 826 697	1 971 563	(144 866)	-7.3%	4 278 725
Borrowing	5 854 382	5 000 000	5 000 000	1 731 242	1 886 157	(154 915)	-8.2%	4 900 011
Internally generated funds	955 649	4 007 449	4 130 833	1 887 753	2 003 068	(115 315)	-5.8%	4 040 709
Total Capital Funding	9 351 390	12 862 639	13 475 562	5 445 693	5 860 788	(415 096)	-7.1%	13 219 445

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
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	14 247 212	13 306 706	12 835 375	13 546 380	12 835 375
Trade and other receivables from exchange transactions	5 181 046	4 274 283	3 507 487	5 135 432	3 507 487
Receivables from non-exchange transactions	3 135 644	6 313 491	6 321 403	3 315 363	6 321 403
Current portion of non-current receivables	64	60	64	64	64
Inventory	510 200	527 450	542 490	631 210	542 490
VAT	589 606	1 196 998	589 309	3 682	589 309
Other current assets	-	-	-	-	-
Total current assets	23 663 772	25 618 987	23 796 128	22 632 131	23 796 128
Non current assets					
Investments	4 248 048	2 517 807	4 495 016	7 991 777	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	73 255 309	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	33	31
Other non-current assets	-	-	-	-	-
Total non current assets	75 849 787	85 146 169	85 576 132	82 771 455	85 576 132
TOTAL ASSETS	99 513 559	110 765 156	109 372 260	105 403 587	109 372 260
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	761 578	1 346 115	1 115 639	761 578	1 115 639
Consumer deposits	560 056	499 971	585 765	663 670	585 765
Trade and other payables from exchange transactions	8 669 836	11 386 511	10 264 368	3 707 900	10 264 368
Trade and other payables from non-exchange transactions	1 141 121	833 187	307 105	2 032 851	307 105
Provision	1 918 135	1 981 571	2 039 045	1 902 029	2 039 045
VAT	506 791	461 413	408 634	564 633	408 634
Other current liabilities	-	-	-	-	-
Total current liabilities	13 557 517	16 508 768	14 720 556	9 632 661	14 720 556
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	9 961 515	8 828 728	9 961 515
Provision	6 609 681	7 256 395	7 201 176	6 609 681	7 201 176
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Total non current liabilities	13 139 535	20 716 339	17 162 691	15 438 409	17 162 691
TOTAL LIABILITIES	26 697 052	37 225 107	31 883 247	25 071 070	31 883 247
NET ASSETS	72 816 507	73 540 049	77 489 013	80 332 516	77 489 013
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	67 566 495	68 264 566	70 834 971	75 372 465	70 834 971
Reserves and funds	5 250 013	5 275 483	6 654 042	4 960 052	6 654 042
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	72 816 507	73 540 049	77 489 013	80 332 516	77 489 013

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 676 718	13 662 239	13 798 856	8 354 475	8 582 828	(228 353)	-2.7%	13 798 856
Service charges	31 081 542	33 879 903	33 755 081	20 198 230	19 771 801	426 430	2.2%	33 755 081
Other revenue	5 689 825	5 167 880	5 077 136	5 155 725	4 505 879	649 845	14.4%	5 077 136
Transfers and Subsidies - Operational	6 885 080	7 329 561	7 356 104	5 432 850	5 509 434	(76 584)	-1.4%	7 356 104
Transfers and Subsidies - Capital	3 073 968	3 855 190	4 344 729	2 149 118	1 457 275	691 843	47.5%	4 344 729
Interest	1 657 394	758 522	1 309 154	936 363	827 355	109 007	13.2%	1 309 154
Dividends	3 270	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(50 964 018)	(56 122 085)	(55 647 555)	(35 268 660)	(35 379 481)	(110 821)	0.3%	(55 647 555)
Interest	(825 799)	(1 367 594)	(1 006 061)	(466 403)	(466 347)	56	0.0%	(1 006 061)
Transfers and Subsidies	(9 440)	(388 523)	(435 536)	(1 706)	(65 860)	(64 154)	97.4%	(435 536)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 268 540	6 775 094	8 551 907	6 489 992	4 742 884	(1 747 108)	-36.8%	8 551 907
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	84 226	-	-	-	-	84 226
Decrease (increase) in non-current receivables	341	60	64	-	-	-	-	64
Decrease (increase) in non-current investments	1 579 285	(153 729)	(246 967)	-	-	-	-	(246 967)
Payments								
Capital assets	(9 663 726)	(12 862 639)	(13 475 562)	(5 594 332)	(5 858 487)	(264 155)	4.5%	(13 475 562)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 737 017)	(12 945 536)	(13 638 240)	(5 594 332)	(5 858 487)	(264 155)	4.5%	(13 638 240)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	3 500 000	(700 000)	-20.0%	5 000 000
Increase (decrease) in consumer deposits	-	22 041	25 709	-	-	-	-	25 709
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 104 247)	(590 457)	(590 457)	0	0.0%	(1 104 247)
NET CASH FROM/(USED) FINANCING ACTIVITIES	757 432	3 882 699	3 921 463	2 209 543	2 909 543	700 000	24.1%	3 921 463
NET INCREASE/ (DECREASE) IN CASH HELD	3 288 955	(2 287 744)	(1 164 870)	3 105 203	1 793 940			(1 164 870)
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	13 681 733	12 370 470			9 411 660

SUPPORTING DOCUMENTATION: CITY OF CAPE TOWN

Table SC1: Material variance explanations for revenue by source

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Exchange Revenue				
Service charges - Electricity	216 857	1.5%	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	35 703	1.1%	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; and 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	66 213	3.8%	The variance is mainly on: 1. Industrial effluent, due to higher than anticipated revenue generated; and 2. Sewerage Sales Volumetric - Domestic Full, as the volumetric usage was slightly higher than anticipated.	No immediate corrective action required. The January entries for Industrial Effluent are being analysed for correction.
Service charges - Waste management	(765)	-0.1%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue Sale of Goods and Rendering of Services	25 935	6.0%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Admission/Entrance Fees (over), due to an increase in visitors at nature reserves. 2. Building Levies/Scrutiny Fees (over), which is dependent on the construction industry where constant fluctuations are evident, making revenue difficult to predict. 3. Busfares - Transit Products (under), delays with the new system resulted in lower fare revenue recognition for MyCiTi. 4. Parking Fees (over), due to increased revenue as a new parking tender covering additional areas has been implemented. 5. Treatment Effluent - Sales (under), due to adjustments made on the billing of treated effluent, which resulted in previously recorded actuals being reversed. 6. Recoveries of Operational Expenditure (over), due to a settlement agreement linked to the 2010 Stadium construction project. The Service Provider (SP) was unable to fulfil the full agreement and an additional settlement, specifically a cash settlement of the outstanding obligation, was concluded.	No immediate corrective action required.
Agency services	29	0.0%	Immaterial variance.	-
Interest	-	-		-
Interest earned from Receivables	9 977	5.2%	Immaterial variance.	-
Interest from Current and Non Current Assets	(30 139)	-3.1%	The variance is mainly on Interest Received: Short Term and Call fixed deposits, due to a misalignment of the period budgets with the actuals to date.	No immediate corrective action required.
Rental from Fixed Assets	6 041	2.0%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Licence and permits	454	379.5%	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	11 662	4.1%	Immaterial variance.	-
Operational Revenue	52 657	23.2%	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), where recoveries from debt actions are lower than anticipated. 3. Skills Development Levy (over), due to the earlier than anticipated receipt of the skills levy. 4. Administrative Handling Fees Recovered (over), due to a misalignment between period budgets and actual recoveries to date.	No immediate corrective action required.
Non-Exchange Revenue				
Property rates	40 039	0.5%	The variance is a combination of over-/under-recovery mainly on the following items: 1. Property Rates (over), due to property valuation changes (i.e. objections, appeals, reviews and supplementary valuations) made during the reporting period; 2. Income Forgone: Rates: Old Age Pension and Indigent Rebate (under), due to fewer than planned applications approved to date; and 3. Income Forgone: Council Determined Rebate (over), due to more residential properties receiving rebates than initially anticipated.	No immediate corrective action required.
Surcharges and Taxes	-	-		-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Fines, penalties and forfeits	443 256	50.2%	<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) Building Fines, 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>	No immediate corrective action required.
Licence and permits	(1 553)	-5.5%	Immaterial variance.	-
Transfers and subsidies - Operational	(21 308)	-0.4%	<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) Macassar BNG Housing Project, where the award of the tender for the construction of phase 2 & 3 civil remedial services and top structures is still underway.</p> <p>ii) Maroela Housing (South), where progress was delayed as a result of subcontractor disputes. These issues have since been resolved, and work is progressing.</p> <p>b) Community Services & Health due to outstanding claims for December 2025 and January 2026 to be submitted to the Provincial Health Department.</p> <p>c) Safety & Security due to delays in the signing of the business plan and Transfer Payment Agreement (TPA) for the Law Enforcement Advancement Plan (LEAP) project.</p>	Grants and Subsidies: Provincial (Conditional): Community Services & Health: Outstanding claims will be submitted by the end of February 2026. Period budget re-alignments to be processed.

Table continues on next page.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue				
Interest	19 116	33.2%	The variance is due to interest on arrear Property Rates being higher than estimated to date.	No immediate corrective action required.
Operational Revenue	(3 273)	-0.7%	Immaterial variance.	-
Gains on disposal of Assets	6 264	78.2%	The variance is largely attributed to: 1. The misalignment between the period budget and actual revenue pertaining to the August 2025 auction. 2. The payment received in respect of a court case relating to the acquisition of land in Retreat.	No immediate corrective action required.
Other Gains	19 176	0.6%	Immaterial variance.	-

Table SC1: Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(13 554)	-2.4%	The under-recovery reflects on Transfers & Subsidies - Operational, mainly on Grants and Subsidies: Provincial (Conditional), due to outstanding December 2025 and January 2026 claims to be submitted to the Provincial Health Department.	Grants and Subsidies: Provincial (Conditional): Outstanding claims will be submitted by the end of February 2026. Period budget re-alignments to be processed.
Vote 2 - Corporate Services	4 320	8.5%	Immaterial variance.	-
Vote 3 - Economic Growth	(1 279)	-0.7%	Immaterial variance.	-
Vote 4 - Energy	208 825	1.4%	The variance is a combination of over-/under-recovery on the following categories: 1. Service Charges - Electricity (over), due to changes in the TOU periods in line with Eskom periods, which resulted in misalignment between the period budget provision and actual billings to date. 2. Operational Revenue - Development Contribution/Levy & BICL (over), where developer requirements are higher than anticipated. 3. Revenue: Capital: GGR (under), where the project is behind schedule due to outstanding invoices for work completed in January 2026	Service Charges - Electricity: Once a trend/pattern is identified in terms of period billings, the cash flow will be amended. Operational Revenue - Development Contribution/Levy & BICL: No immediate corrective action required. Revenue: Capital: CGR: Engagements with the contractor are ongoing regarding project implementation and outstanding invoices.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p>Revenue by Vote</p> <p>Vote 5 - Finance</p>	<p>46 214</p>	<p>0.4%</p>	<p>The variance is a combination of over-/under-recovery against the following categories:</p> <ol style="list-style-type: none"> 1. Administrative Handling Fees recovered (over), where more administration fees were recovered than initially anticipated. 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 SP was unable to fulfil the full agreement and an additional settlement, specifically a cash settlement of the outstanding obligation, was concluded. 3. Interest earned from Current & Non-Current Assets (under), mainly on Interest Received: Short Term and Call fixed deposits, due to misalignment of the period budget provisions and actuals to date. 4. Property Rates (over), a combination of over-/under-recovery, on the following sub items: <ol style="list-style-type: none"> a) Property Rates (over), due to property valuation changes (i.e. objections, appeals, reviews and supplementary valuations) made during the reporting period; b) Income Forgone : Council Determined Rebate (over), due to more residential properties receiving rebates than initially anticipated; and c) Income Forgone: Rates: Old Age Pension and Indigent Rebate (under), due to fewer than planned applications approved to date. 5. Transfers and subsidies – Operational (over), mainly on Grants and Subsidies: National (Unconditional), due to VAT Clawback on various projects funded from National conditional grants (USDG/ ISUPG). 6. Interest on Arrear Rates (over), due to arrear Property Rates being higher than estimated to date 7. Other Gains (under), a combination of over-/under-recovery, on the following sub items: <ol style="list-style-type: none"> a) Net gains on financial instruments at Future Value (over), as a result of the valuation of financial instruments e.g. investments that are not budgeted for but occur occasionally due to market valuation movements. b) Fair Value Adjustments - Non-Exchange transactions (under), due to delays in adjustments linked to concessionary loans planned to be taken up in May 2026. 	<p>The budget for Property Rates revenue and Income Forgone: Council Determined Rebate: Continue to be monitored.</p> <p>Grants and Subsidies: National (Unconditional): Cash flows to be adjusted in the next reporting period.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 6 - Future Planning & Resilience	(1 764)	-4.5%	Immaterial variance.	-
Vote 7 - Human Settlements	46 733	4.9%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <p>1. Rental from Fixed Assets (over), mainly due to:</p> <p>a) Indigent relief, which is demand driven and dependent on the eligibility of applicants, making it difficult to plan accurately on a monthly basis. The net impact is a reduction in revenue.</p> <p>b) Rental Fixed Assets: Non-market Related, due to less than planned saleable units being transferred, resulting in an over-recovery year-to-date.</p> <p>2. Grants and Subsidies: Operational (under), a combination of over-/under-recovery mainly on:</p> <p>a) Grants and Subsidies: National (Conditional) (over), where appointments for the implementation of USDG-funded projects were made earlier than anticipated.</p> <p>b) Provincial (Conditional) (under), on the following projects:</p> <p>i) Macassar BNG Housing Project, where the award of the tender for the construction of phase 2 & 3 civil remedial services and top structures is still underway.</p> <p>ii) Maroela Housing (South), where progress was delayed as a result of subcontractor disputes.</p> <p>3. Revenue Capital: GGR – National (under), mainly as a result of the following:</p> <p>a) Sheffield Road Housing Project 200 units, where a delay in the roll-out of the top structure prevented the civil works portion of the project to commence.</p> <p>b) Blueberry Hill Housing Project, where actual expenditure for January 2026 was lower than anticipated due to the construction industry shutdown over December 2025 and January 2026.</p> <p>4. Edward Street: Grassy Park Development, Informal Settlement Upgrade - South FY & Enkanini Extension, due to the outstanding January 2026 invoice.</p> <p>5. Informal Settlement Upgrade: Vlakteplaas TRA, where the finalisation of works packages is taking longer than anticipated.</p>	<p>Grants and Subsidies: Operational: Provincial Conditional Maroela Housing (South): This matter has since been resolved and work is progressing.</p> <p>Revenue Capital: GGR – National:</p> <ul style="list-style-type: none"> - Cash flows will be amended to align with anticipated actual expenditure. - The Project Manager (PM) is following up on outstanding invoices, which will be processed in February 2026.
Vote 8 - Office of the City Manager	316	15.6%	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.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 9 - Safety & Security	428 452	35.7%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> 1. Fines, penalties and forfeits (over), a combination of over-/under-recovery on the following items: <ol style="list-style-type: none"> a) Fines - Traffic Fine Accruals (over), due to more collections for the year-to-date. 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. c) Building Fines (over), 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. 2. Agency Services (under), due to January 2026 transactions only being reconciled and processed in February 2026. 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. 4. Transfers and Subsidies Operational (under), due to delays in the signing of the business plan and Transfer Payment Agreement (TPA) for the Law Enforcement Advancement Plan (LEAP) project. 	The Finance Manager (FM) is monitoring the situation.
Vote 10 - Spatial Planning & Environment	42 474	9.9%	<p>The variance is a combination of over-/under-recovery on the following categories:</p> <ol style="list-style-type: none"> 1. Sales of Goods and Rendering of Services (over) mainly on: <ol style="list-style-type: none"> a) Admission Fees, due to an increase in visitors at nature reserves. b) Building Levies/ Scrutiny Fees, which is dependent on the construction industry that fluctuates constantly and is difficult to predict. 2. Interest received from Receivables (over), due to interest received on arrears on City Improvement Districts (CIDs) charges. 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><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
Revenue by Vote				
Vote 10 - Spatial Planning & Environment	<i>See previous page.</i>	<i>See previous page.</i>	<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 very difficult to predict revenue.</p> <p>5. Transfers and subsidies operational mainly on Grants and Subsidies: National (Conditional) (over), due to various operational projects progressing slightly ahead of schedule.</p> <p>6. Revenue Capital (under), due to outstanding invoices for work done in January 2026 on the Salt River Station upgrade and the contractor falling behind schedule on the Parow Station Pedestrian Arcade Upgrade.</p>	<i>See previous page.</i>
Vote 11 - Urban Mobility	(81 343)	-5.1%	<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> <ul style="list-style-type: none"> a) Advertising (over), due to higher than anticipated revenue recovered. b) Busfares - Transit Products (under), delays with the new system resulted in lower fare revenue recognition for MyCiTi. c) Parking Fees (over), due to a new parking tender covering additional areas has been implemented. d) Recoveries of Operational Expenditure (under), due to lower than anticipated revenue recovered from 3rd parties in relation to legal fees. <p>2. Operational Revenue (over), mainly on Development Contribution/Levy & BICL, due to higher than planned revenue on property development, which is difficult to accurately predict for cash flow purposes.</p> <p>3. Transfers & Subsidies - Operational (over), mainly on Grants and Subsidies: PCDR (Conditional), due to misalignment between period budgets and actuals.</p> <p>4. Other Gains (over), mainly on Gains on Foreign Exchange, due to forex gains on the ORIO grant funds received.</p> <p>5. Transfers & Subsidies - Capital Monetary (under), mainly on:</p> <ul style="list-style-type: none"> a) Capital GGR - National, due to implementation delays as a result of poor contractor performance, unrest, safety challenges, sequencing changes, and earlier infrastructure related delays. Outstanding invoices from PSP/contractors further contributed to the variance. b) Capital PCDR, due to delays on the IRT Ph2A: Vuyani PTI Precinct Project as a result of plant availability issues and delays in canopy approval. Outstanding invoices on the IRT Ph2A: Trunk E4 M9 Morning Star–Mew Way project further contributed to the variance. 	<p>Transfers and subsidies – Operational – Period budget projections to be revised.</p> <p>Transfers & Subsidies - Capital Monetary – Project plans will be revised with PSP/Contractors and PMs are following up on outstanding invoices.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 12 - Urban Waste Management	(1 091)	-0.1%	Immaterial variance.	-
Vote 13 - Water & Sanitation	104 881	1.1%	<p>The variance reflects against the following categories:</p> <ol style="list-style-type: none"> 1. Service Charges - Water Revenue (over), a combination of over-/under-recovery mainly on: <ol style="list-style-type: none"> a) Fixed basic charge Water Services (under), due to backdated billing; b) Fixed basic charge Water - Domestic Full (over) and Domestic Cluster (under), due to incorrect assignment of revenue between these two revenue items; c) Water Sales - Bulk Tariff Consumption (under), where consumption by external bulk customers was lower than initially budgeted; d) Water Sales - Domestic Full and Cluster, Water Sales - Industrial/Commercial, and Water Sales - Schools (over), due to water sales being higher than anticipated; and e) Water Research Levy (over), which was higher than anticipated. 2. Service charges - Waste Water Management (over), mainly on: <ol style="list-style-type: none"> a) Fixed basic charge Sewerage - Domestic Full, as the fixed charges were slightly higher than anticipated; and b) Industrial Effluent, due to higher than anticipated revenue generated. 3. Sales of Goods and Rendering of Services (under), mainly on Treatment Effluent - Sales, due to adjustments made on the billing of treated effluent which resulted in previously recorded actuals being reversed. 4. Transfers and subsidies - Operational (under), mainly on Grants and Subsidies: PCDR (Conditional), due to: <ol style="list-style-type: none"> a) 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. b) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods. c) The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year. 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. 6. Transfers & Subsidies - Capital Monetary (under), mainly on Capital GGR - National, due to the delay in the recognition of revenue. 	<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> <p>The January entries for Industrial Effluent are being analysed for correction.</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>Expenditure by Vote Vote 1 - Community Services & Health</p>	(63 682)	-2.4%	<p>The variance reflects mainly against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Salaries and Wages and Pension Scheme Employer Contribution (under), due to the number of vacancies within the Directorate. 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. c) Wages: Mayor's Job Creation Project (over), due to the implementation of 2025/26 MJCP projects progressing faster than anticipated. d) Leave Pay (under), due to misalignment between period budget and actual expenditure because of lower-than-expected encashment of leave payments. 2. Inventory Consumed (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Materials Consumables Tools & Equipment (under), due to lower than expected demand linked to the implementation of Ward Allocation projects. b) Pharmaceutical Supplies (over), due to the high demand experienced at City Clinics. c) G&D Vaccines (under), due to lower-than-expected year-to-date demand for vaccines. 3. Depreciation & amortisation (under), due to lower-than-expected implementation of 2024/25 capital projects, resulting in an under performance on asset depreciation in the current financial year. 4. Contracted Services (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Demolitions (under), due to the contractor appointment for the demolition of Swart Klip Sport complex taking longer than anticipated. b) G&D Lab Services – Medical (under), due to lower-than-expected demand for the service. c) Building Contractors (over), due to outstanding repairs and maintenance journals. d) Gardening Service and Cleaning Costs (over), due higher than expected demand experienced during the summer season. e) R&M Contracted Services Building (over), due to accelerated implementation of R&M done at various community facilities as identified from the asset maintenance plan. f) R&M Gardening Service and Security Services: Municipal Facilities (under), due to outstanding settlement of Plant Maintenance (PM) orders. g) R&M Grading of Sports Fields (under), due to lower than expected demand for the grading of sport fields for the period. 5. Operational cost (under) a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Labour to Operating (over), due to additional pro-active maintenance performed to date resulting in misalignment between period budget and actual expenditure incurred. b) Plant & Equipment to Operating (under), due to outstanding PM plant & equipment sheets. 	<p>The Directorate has 544 vacancies in various stages of the Recruitment & Selection (R&S) process; 1701 posts were filled while 207 terminations were processed since the beginning of the financial year.</p> <ol style="list-style-type: none"> 1. Additional R&S capacity was added to decrease the number of vacancies. The current capacity consists of four permanent staff and three HR Labour Practitioners. <p>Period budgets to be reviewed and top-up virements to be processed during February 2026 as required.</p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p>Expenditure by Vote</p> <p>Vote 2 - Corporate Services</p>	12 278	0.5%	<p>The variance is a combination of over-/under expenditure and reflects mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs (over), a combination of over-/under expenditure mainly on: <ol style="list-style-type: none"> a) Salaries and Wages (under), due to the turnaround time in filling vacancies. b) Wages: Mayor's Job Creation Project (over), due to misalignment between the period budget and actuals within Citizen Interface Department. 2. Depreciation & Amortisation (under), resulting from delays in the capitalisation of assets due to late placement of orders and/or stock unavailability, which in turn delayed delivery. 3. Contracted Services (under), mainly on: <ol style="list-style-type: none"> a) Building Contractors, due to outstanding invoices from contractors for maintenance work already completed. b) Administrative and Support staff, due to misalignment between the period budget and actuals. 4. Operational cost (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Labour to operating (under), due to a decrease in the number of maintenance activities completed for other Directorates by internal teams, as a result of capacity constraints within the Directorate. b) R&M Labour to operating (over), due to an increase in the volume of maintenance work requested by Departments. c) Vehicle Tracking (under), due to invoices still being vetted for payment. In addition, fewer units were installed than planned. d) G&D Training (under), as a result of misalignment between the period budget and actual expenditure. e) Motor Claims (under), as a result of misalignment between actuals and period budget. 5. Loss on Sales of Assets (over), relates to the sale of a number of fleet items at the last auction which is difficult to predict. 	<p>The Directorate has 171 vacancies in various stages of the R&S process; 358 positions were filled while 57 terminations were processed since the beginning of the financial year.</p> <p>Depreciation & Amortisation: Project Manager is engaging vendors to expedite delivery of outstanding items.</p> <p>Labour to Operating: The Directorate has a number of vacant positions that are at various stages of the R&S process. Expenditure is expected to increase as positions are filled.</p> <p>Period budget provisions to be reviewed.</p>
Vote 3 - Economic Growth	11 156	2.6%	<p>The variance is a combination of over-/under expenditure mainly on Contracted Services (over), against the following categories:</p> <ol style="list-style-type: none"> a) Advisory Services - Project Management (over), due to significant payments to WESGRO and Cape Town Tourism being processed earlier than anticipated. b) Security Services: Municipal Facilities (over), due to an increased demand for security as a result of a rise in illegal occupants, land invasion and vandalism at vacant facilities. c) R&M Contracted Services Building (under), due to certain building maintenance work that could not be completed as a result of material constraints. 	<p>The Directorate has 36 vacancies in various stages of the R&S process; 84 positions were filled while 9 terminations were processed since the beginning of the financial year.</p> <p>The over expenditure is largely due to payments to WESGRO and Cape Town Tourism processed earlier than anticipated. Period budget provisions to be reviewed.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p><u>Expenditure by Vote</u> Vote 4 - Energy</p>	(199 032)	-1.7%	<p>The variance is mainly on the following categories:</p> <ol style="list-style-type: none"> 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. 2. Bulk Purchases, due to Eskom structural changes made to bulk purchases. 3. Inventory Consumed, mainly on R&M Materials, General & 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. 4. Contracted Services, mainly on: <ol style="list-style-type: none"> a) Advisory Services - Research & Advisory, due to delays in the procurement of various services in respect of the Mayoral Priority Programme; b) R&M Electrical, 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 c) R&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. 5. Operational Costs, mainly on: <ol style="list-style-type: none"> a) Electricity, due to the late receipt of invoices for services rendered in January 2026. b) Software Licenses - Upgrade/Protection, due to payment delays caused by the SP not issuing invoices timeously. 6. Depreciation, due to the capitalisation of projects being behind schedule. 	<p>The Directorate has 271 vacancies in various stages of the R&S process; 230 positions were filled while 66 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>
Vote 5 - Finance	(47 478)	-2.0%	<p>The variance is a combination of over-/under expenditure and reflects mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) Non-Structured Overtime (under), due to less overtime worked than anticipated; and b) Contribution to Provision: Continued Membership (over), due to the Post Retirement Medical Aid benefit being more than anticipated. 2. Interest - External (under), due to the delayed drawdown of loans as informed by the City's financing strategy, which resulted in savings on external interest payable. <p><i>Continued on next page.</i></p>	<p>The Directorate has 72 vacancies in various stages of the R&S process; 152 positions were filled while 50 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>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p>Expenditure by Vote</p> <p>Vote 7 - Human Settlements</p>	17 648	1.8%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies. 2. Inventory consumed (under), mainly on: <ol style="list-style-type: none"> a) Materials Consumables Tools & Equipment, as a result of the prioritisation of grant funding for relocation kits within informal settlements before own funding is utilised. b) R&M Material General and Consumables, the unpredictability of maintenance requirements has resulted in a misalignment between actuals and period budget provisions. 3. Contracted Services (over), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> a) G&D Contractors Service Building (under), due to delays with the appointment of contractors for Imizamo Yethu and IDA projects. b) Security Services Municipal Facilities & Other (over), due to the high demand for security services within areas where informal settlement projects are being implemented. c) Professional Service Engineering Services Civil (under), as a result of outstanding invoices. d) Advisory Services - Project Management (over), due to a misalignment between budget and actual expenditure incurred. Project governance was implemented earlier than planned as a result of good performances by service providers. e) G&D Professional Service - Engineering Civil (under), due to outstanding invoices. f) Legal Cost - Legal Advice and Litigation (under), due to less than anticipated legal services required for deeds and transfers, resulting in a misalignment between period budget and actuals. g) Building Contractors (over), where the grant funded expenditure was incorrectly captured against City funding. 4. Transfer and subsidies (over), where G&D Housing PHP Payment claims were processed earlier than anticipated resulting in a misalignment between period budget and actual expenditure. 	<p>The Directorate has 115 vacancies in various stages of the R&S process; 367 positions were filled while 27 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 outstanding invoices to be processed in the next reporting period.</p> <p>Building Contractors: the expenditure reposting will be actioned once the virement has been approved.</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 revision of the period budget and budget shifts.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 8 - Office of the City Manager	(2 235)	-0.8%	Immaterial variance.	The Directorate has 16 vacancies in various stages of the R&S process; 36 positions were filled while 12 were terminated since the beginning of the financial year.
Vote 9 - Safety & Security	(209 133)	-5.4%	<p>The variance reflects against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs, mainly on: <ol style="list-style-type: none"> a) Salaries and Wages, Non-Permanent Staff and Pension Scheme Employer contribution, due to the turnaround time in filling vacancies. b) Overtime, due to less overtime required during the period, as operational demands were managed within normal working hours. 2. Inventory, mainly on: <ol style="list-style-type: none"> a) Material Consumables Tools and Equipment, due to less materials consumed for the period than originally anticipated; and b) G&D Fuel (Petrol, Diesel & Fuel Oil), due to delays in finalising the verification of fuel slips for the Law Enforcement Advancement Plan (LEAP) Project. 3. Depreciation, due to less than anticipated depreciation for the year-to date as a result of later-than-anticipated capitalisation of assets. 4. Transfers & Subsidies, due to delays in the assessment, approval and disbursement of Section 67 grants and sponsorships, arising from extended compliance reviews and revised implementation timelines. As a result, expenditure anticipated for the current period has not been processed. 5. Operational Cost, mainly on: <ol style="list-style-type: none"> a) Commission Revenue Sharing, due to timing differences in fine payments and processing cycles, with lower volume of fines paid during the period, resulting in reduced commission payable to third-party service providers. b) Software Licences - Upgrade/Protection, due to quotes coming in at lower than anticipated for the year-to-date. c) R&M Labour to operating, where the shortage in capacity experienced within Facilities Management affected the rendering of services in respect of service requests logged. 	<p>The Directorate has 816 vacancies in various stages of the R&S process; 1322 positions were filled while 216 were terminated since the beginning of the financial year.</p> <p>Period budget provision to be reviewed and adjusted to align with actual expenditure trends.</p>

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Spatial Planning & Environment	(33 820)	-3.3%	The variance is mainly on Employee related costs, due to the turnaround time in filling vacancies.	The Directorate has 141 vacancies in various stages of the R&S process; 520 positions were filled while 31 were terminated since the beginning of the financial year.
Vote 11 - Urban Mobility	(305 608)	-11.4%	<p>The variance reflects against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), mainly on: <ol style="list-style-type: none"> a) Salaries and Wages and Pension Scheme Employer contribution, due to recent vacancies of which the majority are less than 6 months; b) Overtime, due to less overtime required during this period; and c) Long Service Award, being less than anticipated. 2. Inventory Consumed (under), mainly on Fuel (Petrol, Diesel and Fuel Oil), being less than anticipated due to price fluctuations. 3. Depreciation & Amortisation (under), due to later-than-anticipated capitalisation of assets. 4. Contracted Services (under), a combination of over-/under-expenditure on: <ol style="list-style-type: none"> a) R&M Professional Services - Engineer: Civil and Contracted Services: Building (under), due to delays in the implementation of various projects within RIM, arising from a moratorium in place relating to key service providers; b) G&D Contracted Services: Building (over), due to payments processed for retentions associated with AFC: Maintenance; c) R&M Maintenance of Equipment and Transportation Services: People (under), due to a misalignment between period budget projections and actual expenditure incurred; d) G&D Transportation Service: People (under), due to outstanding invoices; and e) G&D Call Center (over), due to the prioritisation of grant funding before own funding is utilised. 	<p>The Directorate has 175 vacancies in various stages of the R&S process; 1235 posts were filled while 67 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
<p>Expenditure by Vote</p> <p>Vote 12 - Urban Waste Management</p>	(68 283)	-3.1%	<p>The variance is a combination of over-/under expenditure against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (over), mainly on: <ol style="list-style-type: none"> a) Wages: Mayor's Job Creation Project, where the festive season requirements for EPWP workers were higher than initially anticipated. b) Non-Structured Overtime, due to the influx of visitors to the City over the festive period, the Cleansing Department was required to extend working hours in order to maintain adequate service delivery. 2. Inventory Consumed (under), mainly on Materials Consumables Tools & Equipment, where the number of replacements of refuse containers were lower than anticipated. 3. Depreciation & amortisation (under), where shipping delays are experienced with the delivery of refuse compactors. 4. Contracted Services (under), due to a combination of over-/under-expenditure, mainly on: <ol style="list-style-type: none"> a) Advisory Services - Project Management and Research & Advisory (under), due to the volume of work required to ensure compliance at disposal facilities being lower than initially anticipated. b) Professional Services - Engineering Civil (over), where work required to complete capital projects up to concept design stage is currently ahead of schedule. c) Relief Drivers, Administrative and Support Staff (under), where staff required during the festive season programme has been lower than anticipated. d) R&M Maintenance of Equipment (under), where less vehicle breakdowns resulted in lower maintenance cost. e) Litter Picking and Street Cleaning (over), as a result of the festive season, the amount of waste being disposed of in informal settlements was higher than initially anticipated. f) Refuse Removal (under), due to the delay in the appointment of a new contractor within the Deep South Area. 5. Operational Costs (under), mainly on: <ol style="list-style-type: none"> a) Rehabilitation Costs Actual Expenditure, where the contractor appointed to complete the work at the Bellville landfill site has stepped away from the project and processes are being put into place to appoint an alternative contractor to complete the work. b) Uniform & Protective Clothing, due to less protective clothing item replacements. 6. Losses on disposal of Assets (over), due to a number of vehicle hijackings resulting in the damaged vehicles being sold at a loss. 	<p>The Directorate has 388 vacancies in various stages of the R&S process; 628 positions were filled while 86 terminations were processed since the beginning of the financial year.</p> <p>Period budget provisions will be reviewed and budget re-alignment to be processed 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>Expenditure by Vote Vote 13 - Water & Sanitation</p>	(161 382)	-2.1%	<p>The variance is a combination of over-/under- expenditure against the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), a combination of over-/under-expenditure mainly on: <ol style="list-style-type: none"> a) Basic Salaries and Wages (over), due to minor variances with the period budget updates performed during the adjustments budget. b) Overtime (under), due to misalignment of the period budget; and c) Allowances: Essential User (under), 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. 2. Inventory Consumed (under), a combination of over-/under-expenditure on: <ol style="list-style-type: none"> a) Chemicals (under), due to misalignment between the period budget and actual expenditure incurred; b) 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; c) 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; and d) R&M Material General & Consumables (under), due to delayed delivery of Portable Flush Toilets as well as a decrease in the demand for consumables. 3. Contracted Services (under), a combination of over-/under-expenditure on: <ol style="list-style-type: none"> a) G&D Advisory Services – Research & Advisory (under), due to delays and changes in the implementation within the following projects: <ol style="list-style-type: none"> i) The initial professional services tender funded by KfW was cancelled. Three alternative tenders are currently in the evaluation stage, but it is anticipated that the full grant allocation will not be spent in the current financial year. ii) The implementation of the technical assistance tender, funded by KfW, has been delayed, with expenditure expected to increase in future periods. iii) The community facilitation project funded by the Bill & Melinda Gates Foundation has experienced delays. The full grant allocation might not be spent in the current financial year. <p><i>Continued on next page .</i></p>	<p>The Directorate has 772 vacancies in various stages of the R&S process; 629 posts were filled while 112 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&D Advisory Services – Research & 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><u>Expenditure by Vote</u> Vote 13 - Water & Sanitation</p>	<p><i>See previous page.</i></p>	<p><i>See previous page.</i></p>	<p>b) 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; c) 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; d) R&M Contracted Service: Building and Sewerage Services (under), due to outstanding invoices; e) R&M Maintenance of Equipment (under), due to planned maintenance being delayed as a result of unplanned outages at Bulk Water Plants; and f) R&M Clearing & Grass Cut Services (over), due to additional requests for increased cleaning frequency.</p> <p>4. Operational Cost (under), mainly on: a) R&M Hire Charges, due to the suspension of reservoir cleaning caused by unplanned operational disruptions at Bulk Water Plants; b) R&M Hire of LDV, Panel Van, Bus, due to lower than anticipated hiring of fleet for pond cleaning; c) Electricity, due to downward fluctuations in electricity usage at some of the bulk water plants; and d) Water Resource Management Charge DWS, due to outstanding invoices from DWS.</p> <p>5. Other Losses (over), mainly on Inventory consumed: Real: Leakage R/Water, due to losses for reticulation being higher than the budgeted volumes in the inventory system.</p>	<p><i>See previous page.</i></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
Expenditure By Type				
Employee related costs	(246 442)	-2.1%	The variance is mainly due to: 1. The turnaround time in filling vacancies. 2. The internal filling of vacancies.	The City had 3546 vacancies as at 31 January 2026; 7290 positions were filled (2208 internal, 972 external, 971 rehire, 3058 EPWP) with 948 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	(759)	-0.7%	Immaterial variance.	-
Bulk purchases - electricity	(62 379)	-0.7%	The variance is due to Eskom structural changes made to bulk purchases.	Period budget provisions will be amended once a trend is determined for the period bulk purchases.
Inventory consumed	(143 083)	-3.6%	The variance is a combination of over-/under-recovery against the following categories: 1. Chemicals (under), due to misalignment between the period budget and actual expenditure incurred. 2. Materials Consumables Tools & Equipment (under), mainly due to: a) The prioritisation of grant funding for relocation kits within informal settlements before own funding is utilised; and b) Where the number of replacements of refuse containers were lower than anticipated. 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.	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
Expenditure By Type				
Debt impairment	(245 261)	-13.0%	<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 0.19% (R3,6 million over expenditure).</p>	No immediate corrective action required.
Depreciation and amortisation	(40 408)	-1.7%	<p>The variance is mainly due to:</p> <ol style="list-style-type: none"> 1. Slower than planned capitalisation rate of various projects. 2. Misalignment between actuals and period budget projections on the impairment of assets. 	No immediate corrective action required.
Interest	(15 384)	-2.7%	Immaterial variance.	-
Contracted services	(389 317)	-7.1%	<p>The variance is a combination of over-/under-recovery against the following categories:</p> <ol style="list-style-type: none"> 1. Advisory Services - Project Management (over), where payments to WESGRO and Cape Town Tourism were processed earlier than anticipated. 2. Advisory Services - Research & Advisory (under), due to delays in the procurement of various services in respect of the Mayoral Priority Programme. 3. Security Services Municipal Facilities & Other (over), as a result of: <ol style="list-style-type: none"> a) The high demand for security services within the areas where informal settlement projects are being implemented; b) Increased demand for security as a result of a rise in illegal occupants, land invasion and vandalism at vacant facilities; and c) Increased demand for armed escort services at high risk pump stations and wastewater sites, and additional ad hoc requests from regions facing heightened volatility. 	Period budget provisions to be reviewed and outstanding invoices for G&D Transportation Service: People to be followed up.

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Contracted services	<i>See previous page.</i>	<i>See previous page.</i>	4. R&M Maintenance of Equipment (under), mainly due to: a) Delays experienced with switchgear maintenance at Steenbras pump station; b) The replacement of vehicles resulted in less maintenance being required; c) Delayed delivery of Portable Flush Toilets as well as a decrease in the demand for consumables; and d) A misalignment between period budget projections and actual expenditure incurred. 5. Transportation Services: People (under), due to a misalignment between period budget projections and actual expenditure incurred. 6. G&D Transportation Service: People (under), due to outstanding invoices from service providers.	<i>See previous page.</i>
Transfers and subsidies	7 077	4.1%	Immaterial variance.	-
Irrecoverable debts written off	249 008	312.8%	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 0.19% (R3,6 million over expenditure).	No immediate corrective action required.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Operational costs	(191 948)	-8.9%	The variance is mainly on: 1. R&M Labour to Operating, where the shortage in capacity experienced within Facilities Management affected the rendering of services in respect of service requests logged. 2. R&M Hire of LDV, Panel Van, Bus, due to lower than anticipated hiring of fleet for pond cleaning within the Wastewater branch. 3. Electricity, due to downward fluctuations in electricity usage at some of the bulk water plants. 4. Bulk Water: Levy (Berg Water Project), due to the tariff for 2025/26 being lower than anticipated. 5. Software Licences - Upgrade/Protection, due to less than anticipated requests received for Software Licence upgrades. 6. Rehabilitation Costs Actual Expenditure, where the contractor appointed to complete the work at the Bellville landfill site has stepped away from the project and processes are being put into place to appoint an alternative contractor to complete the work.	Labour to Operating: Corporate Services has a number of vacant positions that are at various stages of the recruitment and selection process. Expenditure is expected to increase as positions are filled.
Losses on Disposal of Assets	6 691	387.4%	The variance is due to a number of vehicle hijackings resulting in the damaged vehicles being sold at a loss.	No immediate corrective action required.
Other Losses	19 249	8.5%	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
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	(5 375)	-3.3%	Immaterial variance.	-
Vote 2 - Corporate Services	(57 648)	-19.0%	The negative variance reflects on the following projects/programmes: 1. Metro Area Network: Replacement FY26, which is behind on planned expenditure due to delays in receipt of updated quotations from the vendor. 2. Plant Replacement FY26, where the delivery of some items is delayed as a result of a contract breach.	1. The quotations have since been received and orders will be placed in February 2026. 2. The Fleet Contract Management Unit is actively addressing the matter, with resolution anticipated in February 2026, after which deliveries are expected to commence.
Vote 3 - Economic Growth	(24 329)	-48.6%	The negative variance reflects mainly on the following projects: 1. Parow New Built Informal Trading Structures, where the project's detailed designs were completed later than anticipated due to delays in obtaining several quotations and the subsequent late approvals. 2. Goodwood New Built Informal Trading Structure, where some orders were placed later than anticipated due to the delayed receipt of quotations. 3. Upgrade: Fence and Infrastructure, Good Hope Centre, where orders were placed for quotations already received, whilst outstanding quotations are causing delays.	The Project Manager (PM) is actively engaging with Professional Service Providers (PSPs) to secure early submission of outstanding quotations to allow for the timely processing of additional orders. Orders are anticipated to be placed in February 2026.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p>Capital Expenditure by Vote</p> <p>Vote 4 - Energy</p>	(53 349)	-7.0%	<p>The negative variance is attributable to the following projects:</p> <ol style="list-style-type: none"> 1. Small Scale Embedded Generation Solar Photovoltaic FY26, where finalisation of the bill of quantities with the contractor took longer than anticipated. 2. Noordhoek Low Voltage Depot, which 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. 3. Ground Mounted Photovoltaic, which is behind schedule due to outstanding invoices for work completed in December 2025. 4. Vehicles: Replacement FY26, where delivery of certain vehicles has been delayed due to shipping constraints. 5. Battery Energy Storage System Atlantis, which is behind schedule as the order for 33kV switchgear was placed later than anticipated. 6. Hout Bay Low Voltage Depot Building, which was subject to acts of vandalism, resulting in delays to project completion and depot occupation. 7. Woodstock 132 kV GIS Replacement, which is behind schedule due to delays in the award of the building works tender (DP8279Q/2022/23). 8. Resource Efficiency Municipal Building FY26, which is behind schedule due to initial delays in finalising the work packages with the contractor. 9. Security Equipment: Replacement FY26, where materials required for installation of equipment were delivered later than anticipated due to supplier constraints. 10. HV Overhead Line Refurbish (Structures) FY26, which is behind schedule due to delays in finalising the work packages. 	<ol style="list-style-type: none"> 1 & 3. Further orders to be placed in February 2026. 2. The contractor commenced on site in November 2025. Ongoing engagement with PMs to ensure that all orders and invoices are placed and processed promptly. 4. Final orders have been placed and awaiting delivery. 5. The PM is following up on delivery. 6. The contractor is progressing with phase 2 (the reinstatement of the building following vandalism) of the project. In addition, the PM is liaising with the contractor to obtain the outstanding invoices. Further orders to be placed in February 2026. 7. Slippage in the building tender timelines has delayed expenditure on the Woodstock PSP Building Specification Alignment as it is dependent on the execution of the buildings work. 8. Some orders have since been placed, with additional orders planned for February 2026. 9. Certain materials have since been delivered, and installation is scheduled to commence in February 2026. 10. Orders to be placed in February 2026.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 5 - Finance	(517)	-1.7%	Immaterial variance.	-
Vote 6 - Future Planning & Resilience	96	2.0%	Immaterial variance.	-
Vote 7 - Human Settlements	30 115	4.8%	The positive variance reflects mainly on Kanonkop Housing Project Phase 2 and Informal Settlement Upgrade: Adhoc & Emergency FY26, where projects are ahead of schedule due to good contractor performance.	PMs together with the support of the finance manager/heads will continue to closely monitor and ensure that projects are implemented within the prescribed timelines.
Vote 8 - Office of the City Manager	352	15.7%	The variance reflects mainly on the Case Management System Project, where some works were completed earlier than anticipated.	Further orders to be placed in February 2026.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<p>Capital Expenditure by Vote</p> <p>Vote 11 - Urban Mobility</p> <p>Vote 12 - Urban Waste Management</p> <p>Vote 13 - Water & Sanitation</p>	<p>(149 788)</p> <p>(18 570)</p> <p>(99 289)</p>	<p>-11.8%</p> <p>-6.5%</p> <p>-5.1%</p>	<p>The negative variance is mainly due to the following projects within the IRT 2A programme:</p> <ol style="list-style-type: none"> 1. Trunk-E2-M9 Duinefontein Railway-Intskzi, where the approval from Eskom to implement the temporary works is outstanding. 2. Trunk-E1-M9 Heinz - Duinefontein Railway, where the contractor has revised the construction sequence, resulting in the closure of the westbound carriageway from NY 72 Road to the Vygekraal Road intersection along Govan Mbeki Road. In addition, progress has been adversely affected by prolonged delays in the civil infrastructure works, particularly the bulk water main, which has since been halted. 3. 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. <p>The negative variance mainly relates to the Vehicles: Replacement FY26 Project, where delivery of certain items is taking longer than initially anticipated.</p> <p>The negative variance reflects mainly on the following projects:</p> <ol style="list-style-type: none"> 1. Cape Flats Aquifer Recharge Project, where invoices are currently being vetted for payment. 2. Replace Sewer Network Project, where challenges in awarding one of the tenders following amendments to company registration details caused initial delays. 3. AMI Project, where minor delays were experienced as a result of appeals received during the tender process. 	<p>1 & 3. The identified challenges are being addressed through reprogramming and enhanced coordination , with the objective of increasing the overall rate of production. A coordinated programme is currently under development and is expected to be submitted by mid-February 2026.</p> <p>2. The construction of the West Abutment of the Duinefontein Bridge is now able to progress, and the bridge piles have been completed.</p> <p>The PM is following up with the vendor.</p> <p>The progress on projects is closely monitored, and PMs are following up on outstanding invoices.</p>

Table SC1: Material variance explanations for cash flow

Description R thousands	YTD Variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	(228 353)	-2.7%	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 the upcoming months.	No corrective action required.
Service charges	426 430	2.2%	Immaterial variance.	-
Other revenue	649 845	14.4%	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	(76 584)	-1.4%	Immaterial variance.	No corrective action required.
Government - capital	691 843	47.5%	The variance is due to the incorrect seasonalisation of the PTNG tranche of R841 million, which was initially budgeted for receipt in November 2025. During the mid-year adjustments budget process, the grant was allocated to June 2026 following the restatement of the November 2025 budget figures to actuals. However, the grant was in fact received in December 2025. Moreover, the system is unable to distinguish between operating- and capital grants at the time of receipt.	No corrective action required.
Interest	109 007	13.2%	Interest received is higher than expected due to higher cash and investment balances and better than anticipated interest rates offered in the market.	No corrective action required.
Dividends	-	-	-	-
Payments				
Suppliers and employees	(110 821)	0.3%	Immaterial variance.	-
Finance charges	56	0.0%	Immaterial variance.	-
Transfers and Grants	(64 154)	97.4%	The system is unable to correctly allocate all monthly cash payments relating to transfers and grants at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) OPERATING ACTIVITIES	(1 747 108)	-36.8%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-
Payments				
Capital assets	(264 155)	4.5%	Lower capital payments than anticipated. Moreover, the system is unable to accurately differentiate between operating and capital related spending at the time of reporting.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(264 155)	4.5%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-	-	-
Borrowing long term/refinancing	(700 000)	-20.0%	The variance is due to better than anticipated cash flow position, therefore the loan drawdown originally budgeted for December 2025, was not utilised.	No corrective action required.
Increase (decrease) in consumer deposits	-	-	-	-
Payments				
Repayment of borrowing	0	0.0%	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	700 000	24.1%		

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
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-2.9%	3.6%	3.1%	3.1%	7.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	86.9%	55.5%	54.8%	48.3%	55.2%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	23.5%	36.7%	27.9%	19.1%	27.9%
Gearing	Long Term Borrowing/ Total Community Wealth	124.4%	18.3%	12.9%	11.0%	12.9%
Liquidity						
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
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.4%	15.0%	13.8%	19.7%	13.7%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0.0%	0.0%	0.0%	99.98%	0.0%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	27.7%	29.5%	29.1%	27.1%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	8.8%	9.7%	9.6%	7.3%	9.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	6.9%	7.6%	7.1%	6.6%	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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 596	54	-	-	6	772	1	-	35 429	19 739
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	34 596	54	-	-	6	772	1	-	35 429	19 739

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	635 801	111 790	81 397	54 555	60 593	45 638	311 005	1 411 631	2 712 411	1 883 422	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	931 736	124 310	46 522	44 928	(1 766)	29 280	172 666	470 844	1 818 518	715 951	-	-		
Receivables from Non-exchange Transactions - Property Rates	903 856	102 846	84 366	51 194	46 559	35 052	218 078	932 926	2 374 877	1 283 810	-	-		
Receivables from Exchange Transactions - Waste Water Management	331 499	48 271	35 565	29 874	22 608	18 908	113 488	531 348	1 131 562	716 226	-	-		
Receivables from Exchange Transactions - Waste Management	166 058	29 342	24 505	16 441	16 680	13 701	68 931	339 736	675 394	455 489	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	141 321	(192)	15 735	15 203	14 747	22 180	103 508	681 629	994 132	837 268	-	-		
Interest on Arrear Debtor Accounts	87 820	40 055	38 196	36 038	33 007	37 237	646	8 196	281 195	115 123	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-		
Other	(96 267)	(73 806)	(13 375)	(15 346)	(116 578)	(97 489)	13 646	(247 389)	(646 604)	(463 155)	-	-		
Total By Income Source	3 101 825	382 617	312 911	232 887	75 851	104 507	1 001 968	4 128 920	9 341 486	5 544 133	-	-		
2024/25 - totals only	2 617 291	350 397	665 200	(88 506)	192 791	100 124	1 156 919	4 983 511	9 977 726	6 344 838	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	169 471	32 625	22 091	20 344	(100 070)	(88 734)	22 296	34 365	112 389	(111 799)	-	-		
Commercial	1 330 206	124 773	49 895	34 462	33 013	25 782	125 474	282 555	2 006 160	501 286	-	-		
Households	1 485 655	222 531	200 307	139 178	144 303	133 877	686 487	3 371 242	6 383 580	4 475 086	-	-		
Other	116 493	2 688	40 617	38 903	(1 396)	33 583	167 711	440 758	839 357	679 559	-	-		
Total By Customer Group	3 101 825	382 617	312 911	232 887	75 851	104 507	1 001 968	4 128 920	9 341 486	5 544 133	-	-		

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	80	Fixed	7.00%	2026/02/27	330 000	1 962	–	–	331 962
ABSA Bank	98	Fixed	7.00%	2026/03/27	90 000	535	–	–	90 535
ABSA Bank	39	Fixed	6.78%	2026/02/06	45 000	259	–	–	45 259
ABSA Bank	39	Fixed	6.78%	2026/02/06	40 000	230	–	–	40 230
ABSA Bank	45	Fixed	6.85%	2026/02/13	30 000	175	–	–	30 175
ABSA Bank	44	Fixed	6.80%	2026/02/13	40 000	231	–	–	40 231
ABSA Bank	44	Fixed	6.80%	2026/02/13	50 000	289	–	–	50 289
ABSA Bank	51	Fixed	6.85%	2026/02/20	35 000	204	–	–	35 204
ABSA Bank	56	Fixed	6.90%	2026/02/27	30 000	170	–	–	30 170
ABSA Bank	56	Fixed	6.90%	2026/02/27	90 000	510	–	–	90 510
ABSA Bank	60	Fixed	6.90%	2026/03/06	100 000	510	–	–	100 510
ABSA Bank	45	Fixed	6.85%	2026/02/20	90 000	439	–	–	90 439
ABSA Bank	57	Fixed	6.85%	2026/03/06	35 000	158	–	–	35 158
ABSA Bank	63	Fixed	6.87%	2026/03/13	35 000	152	–	–	35 152
ABSA Bank	63	Fixed	6.87%	2026/03/13	40 000	173	–	–	40 173
ABSA Bank	60	Fixed	6.85%	2026/03/13	65 000	244	–	–	65 244
ABSA Bank	23	Fixed	6.80%	2026/02/06	30 000	101	–	–	30 101
ABSA Bank	22	Fixed	6.80%	2026/02/06	40 000	127	–	–	40 127
ABSA Bank	42	Fixed	6.80%	2026/02/27	30 000	89	–	–	30 089
ABSA Bank	60	Fixed	6.87%	2026/03/20	50 000	122	–	–	50 122
ABSA Bank	59	Fixed	6.86%	2026/03/20	25 000	56	–	–	25 056
ABSA Bank	65	Fixed	6.86%	2026/03/27	30 000	62	–	–	30 062
ABSA Bank	64	Fixed	6.86%	2026/03/27	45 000	85	–	–	45 085
ABSA Bank	63	Fixed	6.85%	2026/03/27	105 000	177	–	–	105 177
ABSA Bank	63	Fixed	6.85%	2026/03/30	70 000	79	–	–	70 079
ABSA Bank	62	Fixed	6.85%	2026/03/30	90 000	84	–	–	90 084
ABSA Bank	60	Fixed	6.85%	2026/03/30	50 000	28	–	–	50 028
Firststrand	80	Fixed	7.00%	2026/02/27	330 000	1 962	–	–	331 962
Firststrand	98	Fixed	7.01%	2026/03/27	100 000	595	–	–	100 595
Firststrand	39	Fixed	6.75%	2026/02/06	50 000	287	–	–	50 287
Firststrand	39	Fixed	6.75%	2026/02/06	65 000	373	–	–	65 373
Firststrand	45	Fixed	6.80%	2026/02/13	30 000	173	–	–	30 173
Firststrand	44	Fixed	6.80%	2026/02/13	30 000	173	–	–	30 173
Firststrand	44	Fixed	6.80%	2026/02/13	40 000	231	–	–	40 231
Firststrand	44	Fixed	6.80%	2026/02/13	55 000	318	–	–	55 318
Firststrand	51	Fixed	6.82%	2026/02/20	25 000	145	–	–	25 145
Firststrand	56	Fixed	6.83%	2026/02/27	15 000	84	–	–	15 084
Firststrand	56	Fixed	6.83%	2026/02/27	30 000	168	–	–	30 168
Firststrand	56	Fixed	6.83%	2026/02/27	85 000	477	–	–	85 477
Firststrand	60	Fixed	6.85%	2026/03/06	60 000	304	–	–	60 304
Firststrand	45	Fixed	6.80%	2026/02/20	110 000	533	–	–	110 533
Firststrand	57	Fixed	6.83%	2026/03/06	135 000	606	–	–	135 606
Firststrand	63	Fixed	6.85%	2026/03/13	35 000	151	–	–	35 151
Firststrand	63	Fixed	6.85%	2026/03/13	35 000	151	–	–	35 151
Firststrand	63	Fixed	6.85%	2026/03/13	105 000	453	–	–	105 453

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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	60	Fixed	6.85%	2026/03/13	65 000	244	-	-	65 244
Firststrand	66	Fixed	6.87%	2026/03/20	175 000	626	-	-	175 626
Firststrand	23	Fixed	6.70%	2026/02/06	30 000	99	-	-	30 099
Firststrand	22	Fixed	6.70%	2026/02/06	45 000	140	-	-	45 140
Firststrand	42	Fixed	6.75%	2026/02/27	175 000	518	-	-	175 518
Firststrand	42	Fixed	6.75%	2026/02/27	30 000	89	-	-	30 089
Firststrand	60	Fixed	6.85%	2026/03/20	50 000	122	-	-	50 122
Firststrand	59	Fixed	6.85%	2026/03/20	40 000	90	-	-	40 090
Firststrand	65	Fixed	6.87%	2026/03/27	50 000	104	-	-	50 104
Firststrand	64	Fixed	6.87%	2026/03/27	50 000	94	-	-	50 094
Firststrand	63	Fixed	6.87%	2026/03/27	120 000	203	-	-	120 203
Firststrand	63	Fixed	6.87%	2026/03/30	70 000	79	-	-	70 079
Firststrand	62	Fixed	6.87%	2026/03/30	55 000	52	-	-	55 052
Firststrand	62	Fixed	6.87%	2026/03/30	95 000	89	-	-	95 089
Firststrand	60	Fixed	6.85%	2026/03/30	55 000	31	-	-	55 031
Investec Bank	80	Fixed	7.00%	2026/02/27	330 000	1 962	-	-	331 962
Investec Bank	98	Fixed	7.03%	2026/03/27	90 000	537	-	-	90 537
Investec Bank	44	Fixed	6.88%	2026/02/13	10 000	58	-	-	10 058
Investec Bank	44	Fixed	6.88%	2026/02/13	10 000	58	-	-	10 058
Investec Bank	51	Fixed	6.90%	2026/02/20	15 000	88	-	-	15 088
Investec Bank	51	Fixed	6.90%	2026/02/20	15 000	88	-	-	15 088
Investec Bank	56	Fixed	6.93%	2026/02/27	10 000	57	-	-	10 057
Investec Bank	56	Fixed	6.93%	2026/02/27	10 000	57	-	-	10 057
Investec Bank	56	Fixed	6.93%	2026/02/27	15 000	85	-	-	15 085
Investec Bank	56	Fixed	6.93%	2026/02/27	115 000	655	-	-	115 655
Investec Bank	60	Fixed	6.93%	2026/03/06	40 000	205	-	-	40 205
Investec Bank	60	Fixed	6.90%	2026/03/30	55 000	31	-	-	55 031
Nedbank	365	Fixed	7.70%	2026/06/30	39 648	259	-	-	39 907
Nedbank	365	Fixed	7.70%	2026/06/30	49 575	324	-	-	49 899
Nedbank	365	Fixed	7.70%	2026/06/30	62 100	406	-	-	62 506
Nedbank	365	Fixed	7.70%	2026/06/30	715	5	-	-	720
Nedbank	365	Fixed	7.70%	2026/06/30	590	4	-	-	594
Nedbank	365	Fixed	7.70%	2026/06/30	13 900	91	-	-	13 991
Nedbank	365	Fixed	7.70%	2026/06/30	290	2	-	-	292
Nedbank	365	Fixed	7.70%	2026/06/30	1 479	10	-	-	1 489
Nedbank	365	Fixed	7.70%	2026/06/30	28 000	183	-	-	28 183
Nedbank	365	Fixed	7.70%	2026/06/30	38 596	252	-	-	38 848
Nedbank	365	Fixed	7.70%	2026/06/30	25 116	164	-	-	25 281
Nedbank	365	Fixed	7.70%	2026/06/30	22 161	145	-	-	22 306
Nedbank	365	Fixed	7.70%	2026/06/30	17 465	114	-	-	17 580
Nedbank	365	Fixed	7.70%	2026/06/30	23 042	151	-	-	23 193
Nedbank	190	Fixed	7.10%	2026/06/30	13 400	81	-	-	13 481
Nedbank	80	Fixed	7.05%	2026/02/27	335 000	2 006	-	-	337 006
Nedbank	98	Fixed	7.10%	2026/03/27	105 000	633	-	-	105 633
Nedbank	39	Fixed	7.00%	2026/02/06	65 000	386	-	-	65 386
Nedbank	45	Fixed	7.00%	2026/02/13	50 000	297	-	-	50 297
Nedbank	44	Fixed	7.00%	2026/02/13	10 000	59	-	-	10 059
Nedbank	44	Fixed	7.00%	2026/02/13	25 000	149	-	-	25 149
Nedbank	44	Fixed	7.00%	2026/02/13	35 000	208	-	-	35 208
Nedbank	51	Fixed	7.00%	2026/02/20	40 000	238	-	-	40 238
Nedbank	56	Fixed	7.00%	2026/02/27	20 000	115	-	-	20 115
Nedbank	56	Fixed	7.00%	2026/02/27	85 000	489	-	-	85 489
Nedbank	60	Fixed	7.00%	2026/03/06	100 000	518	-	-	100 518
Nedbank	60	Fixed	6.95%	2026/03/13	65 000	248	-	-	65 248

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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	23	Fixed	6.75%	2026/02/06	35 000	117	-	-	35 117
Nedbank	22	Fixed	6.75%	2026/02/06	45 000	141	-	-	45 141
Nedbank	42	Fixed	7.00%	2026/02/27	20 000	61	-	-	20 061
Nedbank	60	Fixed	7.00%	2026/03/20	50 000	125	-	-	50 125
Nedbank	59	Fixed	7.00%	2026/03/20	30 000	69	-	-	30 069
Nedbank	65	Fixed	7.00%	2026/03/27	25 000	53	-	-	25 053
Nedbank	64	Fixed	7.00%	2026/03/27	45 000	86	-	-	45 086
Nedbank	63	Fixed	7.00%	2026/03/30	80 000	92	-	-	80 092
Nedbank	61	Fixed	7.00%	2026/03/30	40 000	31	-	-	40 031
Standard Bank	80	Fixed	7.15%	2026/02/27	345 000	2 095	-	-	347 095
Standard Bank	98	Fixed	7.16%	2026/03/27	110 000	669	-	-	110 669
Standard Bank	39	Fixed	6.96%	2026/02/06	140 000	828	-	-	140 828
Standard Bank	45	Fixed	6.96%	2026/02/13	40 000	236	-	-	40 236
Standard Bank	44	Fixed	6.96%	2026/02/13	40 000	236	-	-	40 236
Standard Bank	44	Fixed	6.96%	2026/02/13	50 000	296	-	-	50 296
Standard Bank	51	Fixed	6.97%	2026/02/20	75 000	444	-	-	75 444
Standard Bank	51	Fixed	6.97%	2026/02/20	15 000	89	-	-	15 089
Standard Bank	56	Fixed	6.97%	2026/02/27	30 000	172	-	-	30 172
Standard Bank	56	Fixed	6.97%	2026/02/27	85 000	487	-	-	85 487
Standard Bank	60	Fixed	6.97%	2026/03/06	100 000	516	-	-	100 516
Standard Bank	57	Fixed	6.94%	2026/03/06	30 000	137	-	-	30 137
Standard Bank	63	Fixed	6.95%	2026/03/13	20 000	88	-	-	20 088
Standard Bank	63	Fixed	6.95%	2026/03/13	40 000	175	-	-	40 175
Standard Bank	63	Fixed	6.95%	2026/03/13	55 000	241	-	-	55 241
Standard Bank	60	Fixed	6.95%	2026/03/13	65 000	248	-	-	65 248
Standard Bank	23	Fixed	6.88%	2026/02/06	35 000	119	-	-	35 119
Standard Bank	22	Fixed	6.87%	2026/02/06	45 000	144	-	-	45 144
Standard Bank	42	Fixed	6.92%	2026/02/27	120 000	364	-	-	120 364
Standard Bank	60	Fixed	6.95%	2026/03/20	50 000	124	-	-	50 124
Standard Bank	59	Fixed	6.95%	2026/03/20	30 000	69	-	-	30 069
Standard Bank	65	Fixed	6.96%	2026/03/27	30 000	63	-	-	30 063
Standard Bank	64	Fixed	6.96%	2026/03/27	45 000	86	-	-	45 086
Standard Bank	63	Fixed	6.96%	2026/03/27	125 000	215	-	-	125 215
Standard Bank	63	Fixed	6.93%	2026/03/30	75 000	85	-	-	75 085
Standard Bank	62	Fixed	6.93%	2026/03/30	100 000	95	-	-	100 095
Standard Bank	60	Fixed	6.90%	2026/03/30	55 000	31	-	-	55 031
Standard Bank	59	Fixed	6.90%	2026/03/30	85 000	32	-	-	85 032
ABSA Bank	-	Call deposit	6.75%	-	495 332	2 770	(15 000)	-	483 102
Firststrand Bank	-	Call deposit	6.60%	-	402 326	2 174	(17 326)	-	387 174
Investec Bank	-	Call deposit	6.50%	-	286 377	1 418	(36 377)	-	251 418
Nedbank	-	Call deposit	6.60%	-	382 013	2 062	(17 013)	-	367 062
Standard Bank	-	Call deposit	6.75%	-	502 933	2 797	(17 933)	-	487 797
Nedbank current account	-	Current account	6.55%	-	248 650	1 127	-	220 743	470 520
Fund Managers	-	-	-	-	10 094 386	70 342	-	-	10 164 727
Cash in transit	-	-	-	-	4 386	-	-	27 494	31 880
CTICC	-	-	-	-	271 435	-	-	-	271 435
COID	-	-	-	-	50 232	(53)	-	-	50 179
Shares in Atlantis Special Economic Zone Company SOC Ltd	-	-	-	-	56 500	-	-	-	56 500
TOTAL INVESTMENTS AND INTEREST					21 335 648		(103 650)	248 237	21 600 464

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
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	5 222 539	5 774 169	5 769 789	3 888 798	3 880 461	8 337	0.2%	5 769 789
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	25 572	15 263	10 309	67.5%	164 268
Energy Efficiency and Demand Side Management Grant	866	980	1 450	138	376	(237)	-63.2%	1 450
Department of Environmental Affairs and Tourism	384	-	-	-	-	-	-	-
Expanded Public Works Programme	26 268	14 926	15 310	14 758	14 831	(72)	-0.5%	15 310
Infrastructure Skills Development	13 952	25 600	25 600	8 032	11 169	(3 138)	-28.1%	25 600
Public Transport Network Grant	545 018	571 325	571 325	222 038	224 412	(2 374)	-1.1%	571 325
Informal Settlements Upgrading Partnership Grant	26 678	97 240	97 459	13 683	12 433	1 250	10.1%	97 459
GBS Grant	(134)	-	-	-	-	-	-	-
National Skills Fund	1 446	-	-	-	-	-	-	-
Programme And Project Preparation Support Grant	76 797	57 600	-	-	-	-	-	-
Public Employment Program (NT PEP)	121 454	90 000	-	-	-	-	-	-
Neighbourhood Development Partnership Grant	-	22 434	-	-	-	-	-	-
Municipal Disaster Recovery Grant	2 467	-	13 757	-	-	-	-	13 757
Urban Development Financing Grant	-	-	183 252	83 126	78 688	4 438	5.6%	183 252
State Dept: RLCC	-	-	2 851	1 014	2 851	(1 837)	-64.4%	2 851
Regional Land Claims	696	-	-	-	-	-	-	-
Provincial Government:	1 117 802	1 438 018	1 487 253	756 361	802 894	(46 533)	-5.8%	1 487 253
Cultural Affairs and Sport - Provincial Library Services	56 354	57 473	58 508	31 872	32 084	(212)	-0.7%	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	141 509	159 610	(18 101)	-11.3%	351 070
Health - TB	30 774	31 602	31 602	19 122	19 122	-	-	31 602
Health - ARV	260 986	299 819	299 819	156 696	161 023	(4 328)	-2.7%	299 819
Health - Nutrition	3 347	6 068	6 068	4 136	3 670	466	12.7%	6 068
Health - Vaccines	88 033	100 644	100 644	42 650	56 044	(13 393)	-23.9%	100 644
Comprehensive Health	-	204 230	204 230	102 115	102 115	-	-	204 230
LEAP	353 000	350 000	350 000	212 881	221 170	(8 289)	-3.7%	350 000
Transport and Public Works - Provision for persons with special needs	10 175	10 000	10 040	10 000	10 000	-	-	10 040
Community Safety - Law Enforcement Auxiliary Services	5 393	1 800	1 800	1 357	1 365	(8)	-0.6%	1 800
Community Development Workers	829	1 018	1 240	159	56	104	186.0%	1 240
Tourism Safety Law Enforcement Unit	2 000	2 000	2 000	939	1 200	(261)	-21.7%	2 000
Municipal accreditation and capacity building grant	11 796	18 497	18 719	7 591	11 004	(3 413)	-31.0%	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	18 690	18 967	(277)	-1.5%	31 154
Human Settlements - Human Settlement Development Grant TDRG	-	7 171	7 202	3 983	2 837	1 146	40.4%	7 202
Law Enforcement Officers for Health Facilities	4 311	-	4 579	2 659	2 627	33	1.2%	4 579
Title Deeds Restoration	10 676	-	-	-	-	-	-	-
NHBRC Enrolment Fess	15 953	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	346	-	304	-	-	-	-	304
Other grant providers:	61 099	117 374	99 062	17 381	20 833	(3 452)	-16.6%	99 062
CID	(7 252)	63 230	12 460	4 152	4 645	(493)	-10.6%	12 460
KFW- Technical Assistance (GDB)	57	12 000	19 943	571	12 943	(12 372)	-95.6%	19 943
State Dept: RLCC	-	7 900	-	-	-	-	-	-
Gates Foundation	19 264	-	-	-	-	-	-	-
National Treasury - Interest	42 277	29 586	65 885	12 657	3 245	9 413	290.1%	65 885
The Cape Academy for MST	(206)	-	-	-	-	-	-	-
Sustainable Energy Africa	-	-	237	-	-	-	-	237
CMTF	6 363	-	-	-	-	-	-	-
Department of Environmental Affairs and Tourism	-	220	-	-	-	-	-	-
Law Enforcement Officers for Health Facilities	-	4 438	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	6 401 440	7 329 561	7 356 104	4 662 539	4 704 187	(41 648)	-0.9%	7 356 104

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	2 585 169	3 735 882	4 226 332	1 785 453	1 914 806	(129 352)	-6.8%	4 160 329
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	6 100	6 020	5 550	2 617	5 447	(2 829)	-51.9%	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	209 661	187 628	22 033	11.7%	552 622
National Treasury: Neighbourhood Development Partnership Grant	30 192	12 066	12 066	10 470	11 161	(691)	-6.2%	12 066
Transport: Public Transport Network Grant	254 118	401 162	401 162	217 920	198 545	19 375	9.8%	391 479
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	917 985	1 905 000	1 905 000	665 449	807 557	(142 107)	-17.6%	1 848 680
National Treasury: Public Employment Programme	-	-	1 000	-	-	-	-	1 000
National Treasury: Urban Development Financing Grant	-	-	400 921	72 829	173 754	(100 925)	-58.1%	400 921
National Treasury: Municipal Disaster Recovery Grant	-	-	950	-	-	-	-	950
National Treasury: Urban Settlements Development Grant	939 516	888 746	946 460	605 925	530 132	75 793	14.3%	946 460
Provincial Government:	14 308	6 657	10 690	5 349	6 236	(887)	-14.2%	10 690
Cultural Affairs and Sport: Library Services: Metro Library Grant	5 992	6 097	6 365	4 910	5 797	(887)	-15.3%	6 365
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	-	-	-	-	-	-	-
Department of Social Development: Expansion of the Haven District Six Shelter	584	-	-	-	-	-	-	-
Other grant providers:	7 859	112 651	107 707	35 859	50 521	(14 663)	-29.0%	107 707
Other: Other	7 859	112 651	107 707	35 859	50 521	(14 663)	-29.0%	107 707
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9 008 776	11 184 751	11 700 832	6 489 200	6 675 750	(186 550)	-2.8%	11 634 829

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
R thousands								
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	162 358	173 003	172 291	95 271	95 476	(205)	-0.2%	172 291
Pension and UIF Contributions	3 200	3 611	3 395	1 900	1 900	-	-	3 395
Medical Aid Contributions	-	-	15	6	6	-	-	15
Motor Vehicle Allowance	256	845	270	144	156	(12)	-8.0%	270
Cellphone Allowance	9 923	10 537	10 504	5 808	5 818	(10)	-0.2%	10 504
Other benefits and allowances	10 096	9 733	11 901	6 305	6 836	(532)	-7.8%	11 901
Sub Total - Councillors	185 833	197 729	198 376	109 433	110 192	(759)	-0.7%	198 376
% increase		6.4%	6.7%					6.7%
Senior Managers of the Municipality								
Basic Salaries and Wages	35 804	39 285	38 369	23 681	23 657	24	0.1%	38 369
Pension and UIF Contributions	2 771	4 038	3 041	1 778	1 774	4	0.2%	3 041
Medical Aid Contributions	135	139	161	90	90	0	0.3%	161
Performance Bonus	1 677	-	-	-	-	-	-	-
Motor Vehicle Allowance	465	487	326	293	275	18	6.7%	326
Cellphone Allowance	585	654	628	390	387	3	0.9%	628
Other benefits and allowances	101	105	109	63	62	1	1.2%	109
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	41 537	44 708	42 634	26 296	26 244	51	0.2%	42 634
% increase		7.6%	2.6%					2.6%
Other Municipal Staff								
Basic Salaries and Wages	12 536 129	14 531 575	14 051 060	8 216 654	8 356 176	(139 522)	-1.7%	14 051 060
Pension and UIF Contributions	1 894 518	2 433 444	2 318 252	1 205 470	1 233 840	(28 370)	-2.3%	2 318 252
Medical Aid Contributions	1 133 885	1 296 344	1 276 112	705 202	701 294	3 908	0.6%	1 276 112
Overtime	1 030 426	1 024 125	1 165 202	615 138	642 120	(26 982)	-4.2%	1 165 202
Motor Vehicle Allowance	260 866	290 430	295 419	161 067	167 530	(6 463)	-3.9%	295 419
Cellphone Allowance	46 030	54 532	57 980	29 303	31 090	(1 786)	-5.7%	57 980
Housing Allowances	68 441	72 325	71 599	41 656	41 490	165	0.4%	71 599
Other benefits and allowances	445 790	490 756	498 293	271 361	270 020	1 341	0.5%	498 293
Payments in lieu of leave	175 851	123 276	142 242	53 044	79 392	(26 348)	-33.2%	142 242
Long service awards	105 780	107 935	163 128	65 457	89 448	(23 990)	-26.8%	163 128
Post-retirement benefit obligations	779 280	412 989	725 061	241 873	240 439	1 434	0.6%	725 061
Scarcity	-	6 651	-	-	-	-	-	-
Acting and post related allowance	11 059	-	6 419	4 861	4 742	119	2.5%	6 419
Sub Total - Other Municipal Staff	18 488 055	20 844 382	20 770 766	11 611 088	11 857 581	(246 493)	-2.1%	20 770 766
% increase		12.7%	12.3%					12.3%
Total Parent Municipality	18 715 426	21 086 819	21 011 777	11 746 816	11 994 017	(247 201)	-2.1%	21 011 777

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(205)	-0.2%	Immaterial variance.	-
Pension and UIF Contributions	-	-	-	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(12)	-8.0%	Immaterial variance.	-
Cellphone Allowance	(10)	-0.2%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	(532)	-7.8%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	24	0.1%	Immaterial variance.	-
Pension and UIF Contributions	4	0.2%	Immaterial variance.	-
Medical Aid Contributions	0	0.3%	Immaterial variance.	-
Performance Bonus	-	-	-	-
Motor Vehicle Allowance	18	6.7%	Immaterial variance.	-
Cellphone Allowance	3	0.9%	Immaterial variance.	-
Other benefits and allowances	1	1.2%	Immaterial variance.	-
Payments in lieu of leave	-	-	-	-
Long service awards	-	-	-	-

Table continues on next page.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Other Municipal Staff				
Basic Salaries and Wages	(139 522)	-1.7%	The variance is mainly due to: 1. The turnaround time in filling vacancies. 2. The internal filling of vacancies.	The City had 3546 vacancies as at 31 January 2026; 7290 positions were filled (2208 internal, 972 external, 971 rehire & 3058 EPWP) with 948 terminations processed since the start of the financial year. Filling of vacancies is on-going and seasonal staff are appointed as and when required. The appointment of EPWP (Job Creation) workers through the roll-out of programmes as per approved Project Identification Documents (PID) is a continuous process.
Pension and UIF Contributions	(28 370)	-2.3%	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	3 908	0.6%	The slight overspend against the year-to-date budget is attributable to the impact of employees' right to review their existing medical aid schemes and plans annually, which resulted in a misalignment of the period budget.	The periodic budget provisions to be reviewed and adjusted in line with actual trends.
Overtime	(26 982)	-4.2%	The variance is mainly within: 1. Safety and Security, due to reduced overtime utilisation as operational demands were accommodated within normal working hours where possible. 2. Finance, due to lower-than-planned overtime worked during the period under review.	-
Motor Vehicle Allowance	(6 463)	-3.9%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Cellphone Allowance	(1 786)	-5.7%	Immaterial variance.	-
Housing Allowances	165	0.4%	Immaterial variance.	-
Other benefits and allowances	1 341	0.5%	Immaterial variance.	-
Payments in lieu of leave	(26 348)	-33.2%	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	(23 990)	-26.8%	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	1 434	0.6%	Immaterial variance.	-
Acting and post related allowance	119	2.5%	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 Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	1 171 666	1 320 985	1 243 107	1 337 064	1 183 109	1 070 126	1 028 419	1 040 370	1 106 100	1 104 953	1 099 864	1 093 093	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	1 724 135	1 755 865	1 786 892	1 756 568	1 970 707	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	463 742	470 329	455 096	479 852	352 344	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	230 336	233 821	226 963	228 120	106 036	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	197 012	192 721	198 760	195 043	532 509	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	29 073	29 269	29 062	29 535	(40 233)	345 865	388 569	466 088
Interest earned - external investments	131 749	118 711	123 034	147 579	150 124	144 896	120 269	88 865	95 808	77 795	78 926	31 397	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	30 726	31 827	30 182	30 228	85 077	405 299	392 592	416 560
Licences and permits	11 533	47 371	40 325	27 303	35 323	37 869	24 529	4 110	4 292	4 113	4 107	(192 966)	47 909	52 779	55 101
Agency services	-	-	-	-	-	-	-	24 648	25 737	24 667	24 627	203 195	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	236 355	1 526 910	27 802	27 802	104 386	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	92 190	1 052 435	86 245	90 198	(1 810 931)	3 975 188	4 226 475	4 424 234
Cash Receipts by Source	6 717 646	6 111 593	5 301 561	5 302 945	4 717 239	7 518 879	4 407 781	4 161 562	6 525 114	4 052 529	4 044 869	2 434 614	61 296 331	63 745 603	68 169 089
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	722 837	318 952	55 535	-	248 716	803 078	-	424 016	1 279 971	55 535	55 535	380 554	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)
Total Cash Receipts by Source	7 440 483	9 230 544	5 357 096	5 302 945	4 965 954	8 321 957	4 407 781	4 585 578	7 805 085	4 108 064	4 848 724	4 129 879	70 504 091	72 862 957	75 988 268

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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 Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Payments by Type															
Employee related costs	1 591 579	1 568 900	1 585 265	1 594 757	2 486 708	1 626 117	1 651 196	1 648 557	1 676 151	1 656 161	1 658 001	1 591 478	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	18 329	16 564	16 542	16 465	27 375	198 376	207 615	217 996
Interest	12 713	-	13 851	104 465	66 562	258 642	10 170	-	11 354	98 809	60 012	369 481	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	1 278 278	1 232 036	1 287 768	1 222 775	1 447 329	17 755 086	18 363 846	19 062 355
Acquisitions - water & other inventory	-	-	-	-	-	-	-	213 994	233 070	197 590	188 483	1 382 017	2 215 154	2 524 268	2 830 402
Contracted services	-	-	-	-	-	-	-	747 700	722 742	801 279	809 165	8 091 645	11 172 532	11 020 646	11 093 184
Transfers and subsidies - other municipalities	1 106	-	-	-	-	600	-	32 377	32 377	32 377	32 377	304 322	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	258 275	353 281	345 867	279 507	(9 039 531)	3 971 535	4 399 758	4 510 681
Cash Payments by Type	5 939 468	4 864 301	4 766 467	5 408 839	5 665 829	4 901 921	4 189 944	4 197 510	4 277 576	4 436 394	4 266 786	4 174 117	57 089 152	60 228 422	63 409 379
Other Cash Flows/Payments by Type															
Capital assets	998 055	509 172	738 595	917 261	904 303	1 227 045	299 901	747 379	1 016 487	959 750	1 120 826	4 036 788	13 475 562	13 788 881	13 613 667
Repayment of borrowing	50 000	-	79 481	70 533	139 699	200 744	50 000	-	79 481	70 533	139 699	224 077	1 104 247	1 244 359	1 452 860
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	6 987 523	5 373 472	5 584 542	6 396 634	6 709 831	6 329 710	4 539 845	4 944 889	5 373 543	5 466 677	5 527 311	8 434 982	71 668 960	75 261 662	78 475 906
NET INCREASE/(DECREASE) IN CASH HELD	452 961	3 857 072	(227 446)	(1 093 689)	(1 743 877)	1 992 247	(132 064)	(359 311)	2 431 541	(1 358 613)	(678 587)	(4 305 103)	(1 164 870)	(2 398 704)	(2 487 638)
Cash/cash equivalents at the month/year beginning:	10 576 530	11 029 491	14 886 563	14 659 117	13 565 428	11 821 550	13 813 797	13 681 733	13 322 422	15 753 963	14 395 351	13 716 764	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	13 322 422	15 753 963	14 395 351	13 716 764	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
R thousands								
Monthly expenditure performance trend								
July	216 084	347 387	236 874	264 166	236 874	(27 292)	-11.5%	2.1%
August	513 268	794 731	683 167	916 511	920 041	3 531	0.4%	7.1%
September	651 018	1 029 792	905 737	1 802 787	1 825 778	22 992	1.3%	14.0%
October	877 846	1 001 066	1 014 095	2 829 204	2 839 874	10 670	0.4%	22.0%
November	900 341	1 113 595	1 091 079	3 816 054	3 930 953	114 899	2.9%	29.7%
December	1 048 353	993 193	1 166 509	5 061 782	5 097 462	35 680	0.7%	39.4%
January	344 250	733 740	763 326	5 445 693	5 860 788	415 096	7.1%	42.3%
February	650 898	1 261 209	1 240 219		7 101 007	-		
March	701 720	1 308 356	1 763 173		8 864 181	-		
April	740 072	1 210 326	1 436 638		10 300 819	-		
May	887 776	1 315 570	1 453 197		11 754 016	-		
June	1 819 764	1 753 674	1 721 546		13 475 562	-		
Total Capital expenditure	9 351 390	12 862 639	13 475 562					

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

Description	2024/25	Budget Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	2 586 307	4 521 025	4 459 615	1 662 625	1 842 622	(179 997)	-9.8%	4 298 393
Roads Infrastructure	1 265 887	2 562 889	2 388 070	915 984	1 054 747	(138 763)	-13.2%	2 322 068
Roads	1 257 084	2 559 939	2 384 013	913 353	1 052 520	(139 167)	-13.2%	2 318 012
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	214 689	108 957	98 806	(10 152)	-10.3%	213 093
Drainage Collection	173 070	212 633	214 689	108 957	98 806	10 152	10.3%	213 093
Electrical Infrastructure	256 267	308 060	334 617	164 240	169 387	5 147	3.0%	334 617
HV Substations	178 197	232 590	259 147	109 672	118 019	(8 348)	-7.1%	259 147
LV Networks	78 071	75 470	75 470	54 568	51 367	3 201	6.2%	75 470
Water Supply Infrastructure	621 520	913 955	1 026 106	285 119	329 037	43 918	13.3%	932 602
Reservoirs	159 001	199 893	230 818	89 256	91 027	(1 771)	-1.9%	230 818
Pump Stations	24 457	31 991	33 523	12 491	15 405	(2 914)	-18.9%	33 523
Water Treatment Works	174 431	137 840	168 916	59 331	42 690	16 642	39.0%	168 916
Bulk Mains	82 451	72 610	149 687	30 389	20 920	9 468	45.3%	77 687
Distribution	181 180	471 620	443 161	93 652	158 994	(65 343)	-41.1%	421 657
Sanitation Infrastructure	196 689	496 515	475 427	181 306	180 648	(658)	-0.4%	475 427
Reticulation	133 683	304 185	288 275	113 764	105 089	8 674	8.3%	288 275
Waste Water Treatment Works	63 005	192 330	187 151	67 542	75 558	(8 016)	-10.6%	187 151
Solid Waste Infrastructure	71 878	20 873	13 441	3 297	4 240	(943)	-22.2%	13 320
Landfill Sites	71 878	20 873	13 441	3 297	4 240	(943)	-22.2%	13 320
Information and Communication Infrastructure	996	6 100	7 267	3 721	5 757	(2 037)	-35.4%	7 267
Data Centres	505	6 100	7 267	3 721	5 757	(2 037)	-35.4%	7 267
Core Layers	491	-	-	-	-	-	-	-
Community Assets	170 251	202 571	278 185	128 700	120 379	8 322	6.9%	278 169
Community Facilities	170 201	201 921	277 315	128 700	120 229	8 472	7.0%	277 300
Halls	-	1 020	2 045	1 036	390	646	165.6%	2 045
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	104	352	(249)	-70.6%	3 226
Libraries	12 473	13 936	14 244	9 826	10 102	(276)	-2.7%	14 244
Public Open Space	1 930	-	227	38	54	(16)	-29.3%	227
Nature Reserves	616	-	-	-	-	-	-	-
Public Ablution Facilities	836	2 800	2 800	2 800	2 800	-	-	2 800
Markets	41 266	45 047	63 463	11 113	25 571	(14 457)	-56.5%	63 447
Taxi Ranks/Bus Terminals	104 884	129 472	190 052	102 628	79 701	22 927	28.8%	190 052
Sport and Recreation Facilities	49	650	870	-	150	(150)	-100.0%	870
Outdoor Facilities	49	650	870	-	150	(150)	-100.0%	870
Other assets	190 472	51 849	121 492	32 218	44 935	(12 718)	-28.3%	121 492
Operational Buildings	190 472	51 849	121 492	32 218	44 935	(12 718)	-28.3%	121 492
Municipal Offices	208 045	32 284	45 245	12 715	12 449	266	2.1%	45 245
Workshops	(17 573)	16 565	73 247	18 889	31 678	(12 789)	-40.4%	73 247
Laboratories	-	3 000	3 000	614	808	(194)	-24.0%	3 000
Intangible Assets	90 693	88 561	80 505	20 340	30 250	(9 910)	-32.8%	80 473
Licences and Rights	90 693	88 561	80 505	20 340	30 250	(9 910)	-32.8%	80 473
Water Rights	47	150	150	-	-	-	-	150
Computer Software and Applications	90 646	88 411	80 355	20 340	30 250	(9 910)	-32.8%	80 323
Computer Equipment	107 029	154 770	247 457	72 350	72 911	(561)	-0.8%	247 422
Computer Equipment	107 029	154 770	247 457	72 350	72 911	(561)	-0.8%	247 422
Furniture and Office Equipment	48 805	14 257	31 401	10 851	12 995	(2 144)	-16.5%	31 611
Furniture and Office Equipment	48 805	14 257	31 401	10 851	12 995	(2 144)	-16.5%	31 611
Machinery and Equipment	141 262	109 851	188 187	93 662	103 800	(10 138)	-9.8%	188 191
Machinery and Equipment	141 262	109 851	188 187	93 662	103 800	(10 138)	-9.8%	188 191
Transport Assets	228 543	251 068	348 336	193 769	188 909	4 860	2.6%	348 336
Transport Assets	228 543	251 068	348 336	193 769	188 909	4 860	2.6%	348 336
Land	47 171	116 834	217 305	88 132	87 018	1 114	1.3%	217 305
Land	47 171	116 834	217 305	88 132	87 018	1 114	1.3%	217 305
Total Capital Expenditure on new assets	3 610 532	5 510 786	5 972 482	2 302 647	2 503 818	(201 171)	-8.0%	5 811 391

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
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	1 944 267	2 603 284	2 465 713	1 068 424	1 165 895	(97 471)	-8.4%	2 463 972
Roads Infrastructure	161 300	288 850	258 175	109 801	132 816	(23 015)	-17.3%	256 434
Roads	146 887	262 965	228 828	82 475	103 468	(20 993)	-20.3%	228 828
Road Structures	14 413	25 885	29 347	27 325	29 347	(2 022)	-6.9%	27 606
Storm water Infrastructure	4 472	11 102	7 413	2 433	4 614	(2 181)	-47.3%	7 413
Drainage Collection	4 472	11 102	7 413	2 433	4 614	(2 181)	-47.3%	7 413
Electrical Infrastructure	474 797	461 255	470 464	299 097	299 802	(704)	-0.2%	470 464
HV Substations	124 604	50 854	62 321	45 177	52 214	(7 037)	-13.5%	62 321
MV Substations	18 549	45 000	23 200	11 440	15 561	(4 121)	-26.5%	23 200
MV Networks	204 055	222 201	240 720	165 753	152 932	12 821	8.4%	240 720
LV Networks	127 590	143 200	144 222	76 727	79 094	(2 367)	-3.0%	144 222
Water Supply Infrastructure	347 363	520 200	437 929	153 908	177 355	(23 447)	-13.2%	437 929
Water Treatment Works	7 326	200 000	142 826	47 303	71 169	(23 866)	-33.5%	142 826
Bulk Mains	87 664	-	-	-	-	-	-	-
Distribution	252 373	320 200	295 103	106 606	106 186	420	0.4%	295 103
Sanitation Infrastructure	920 194	1 278 692	1 208 675	476 049	523 998	(47 949)	-9.2%	1 208 675
Pump Station	89 717	107 663	72 350	32 010	37 889	(5 879)	-15.5%	72 350
Reticulation	631 769	691 459	766 909	297 750	331 347	(33 597)	-10.1%	766 909
Waste Water Treatment Works	190 054	319 817	264 535	108 287	110 272	(1 985)	-1.8%	264 535
Outfall Sewers	8 655	159 753	104 881	38 002	44 490	(6 488)	-14.6%	104 881
Solid Waste Infrastructure	616	1 266	1 620	597	1 100	(503)	-45.7%	1 620
Landfill Sites	616	1 266	1 620	597	1 100	(503)	-45.7%	1 620
Information and Communication Infrastructure	35 524	41 920	81 437	26 538	26 210	328	1.3%	81 437
Data Centres	35 524	41 740	81 437	26 538	26 210	328	1.3%	81 437
Core Layers	-	180	-	-	-	-	-	-
Community Assets	67 468	143 018	135 509	37 944	48 976	(11 033)	-22.5%	127 867
Community Facilities	49 604	91 468	90 798	27 682	38 313	(10 632)	-27.7%	84 980
Halls	1 068	-	-	-	-	-	-	-
Museums	926	1 800	1 529	460	752	(292)	-38.9%	1 529
Libraries	-	2 600	4 882	1 210	2 855	(1 645)	-57.6%	4 882
Public Open Space	99	100	99	63	51	12	24.2%	92
Nature Reserves	27 016	49 622	32 094	13 300	18 372	(5 071)	-27.6%	27 094
Markets	29 513	34 345	49 194	11 605	14 977	(3 372)	-22.5%	48 383
Taxi Ranks/Bus Terminals	(9 017)	3 000	3 000	1 043	1 307	(264)	-20.2%	3 000
Sport and Recreation Facilities	17 864	51 550	44 711	10 262	10 663	(401)	-3.8%	42 887
Indoor Facilities	-	1 550	2 517	400	496	(96)	-19.3%	2 517
Outdoor Facilities	17 864	50 000	42 194	9 862	10 167	(305)	-3.0%	40 370
Other assets	15 463	20 942	32 324	10 208	11 685	(1 477)	-12.6%	24 037
Operational Buildings	15 463	20 942	32 324	10 208	11 685	(1 477)	-12.6%	24 037
Municipal Offices	15 546	19 942	27 190	8 908	10 691	(1 783)	-16.7%	18 904
Laboratories	(83)	1 000	5 133	1 300	994	306	30.8%	5 133

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Intangible Assets	7 549	15 850	13 350	12 573	12 583	(10)	-0.1%	13 350
Licences and Rights	7 549	15 850	13 350	12 573	12 583	(10)	-0.1%	13 350
<i>Computer Software and Applications</i>	7 549	15 850	13 350	12 573	12 583	(10)	-0.1%	13 350
Computer Equipment	142 179	144 132	273 128	100 152	130 892	(30 740)	-23.5%	274 376
Computer Equipment	142 179	144 132	273 128	100 152	130 892	(30 740)	-23.5%	274 376
Furniture and Office Equipment	26 073	103 066	120 119	11 141	12 285	(1 144)	-9.3%	61 706
Furniture and Office Equipment	26 073	103 066	120 119	11 141	12 285	(1 144)	-9.3%	61 706
Machinery and Equipment	70 678	102 473	98 247	30 461	59 518	(29 056)	-48.8%	82 051
Machinery and Equipment	70 678	102 473	98 247	30 461	59 518	(29 056)	-48.8%	82 051
Transport Assets	484 307	610 352	642 899	410 048	429 539	(19 491)	-4.5%	642 899
Transport Assets	484 307	610 352	642 899	410 048	429 539	(19 491)	-4.5%	642 899
Living resources	750	645	645	-	-	-	-	645
Mature	750	645	645	-	-	-	-	645
<i>Policing and Protection</i>	750	645	645	-	-	-	-	645
Total Capital Expenditure on renewal of existing assets	2 758 733	3 743 762	3 781 934	1 680 951	1 871 373	(190 422)	-10.2%	3 690 903

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
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	2 013 479	2 331 742	2 256 996	1 012 416	951 510	60 906	6.4%	2 256 266
Roads Infrastructure	153 226	139 888	115 767	45 183	43 825	1 358	3.1%	115 586
Roads	147 749	126 080	101 976	36 050	36 638	(587)	-1.6%	101 798
Road Structures	334	-	-	-	-	-	-	-
Road Furniture	5 143	13 808	13 791	9 132	7 187	1 945	27.1%	13 788
Storm water Infrastructure	181 387	138 054	167 936	99 782	66 316	33 466	50.5%	167 936
Drainage Collection	181 387	138 054	167 936	99 782	66 316	33 466	50.5%	167 936
Electrical Infrastructure	195 385	218 174	216 870	102 698	107 902	(5 204)	-4.8%	216 870
HV Substations	195 385	218 174	216 870	102 698	107 902	(5 204)	-4.8%	216 870
Water Supply Infrastructure	21 477	23 700	27 074	11 816	15 767	(3 951)	-25.1%	27 074
Reservoirs	5 184	2 500	4 574	624	4 368	(3 744)	-85.7%	4 574
Distribution	16 293	21 200	22 500	11 191	11 399	(207)	-1.8%	22 500
Sanitation Infrastructure	1 325 558	1 588 194	1 526 039	658 395	621 484	36 911	5.9%	1 526 039
Pump Station	5 582	17 764	16 511	1 910	2 916	(1 005)	-34.5%	16 511
Reticulation	11 569	11 998	16 189	11 635	9 107	2 529	27.8%	16 189
Waste Water Treatment Works	1 308 406	1 558 432	1 493 339	644 849	609 462	35 387	5.8%	1 493 339
Solid Waste Infrastructure	28 804	764	9 779	1 794	1 280	514	40.2%	9 779
Landfill Sites	28 804	764	9 779	1 794	1 280	514	40.2%	9 779
Coastal Infrastructure	102 244	215 416	188 809	91 718	94 296	(2 578)	-2.7%	188 260
Promenades	102 244	215 416	188 809	91 718	94 296	(2 578)	-2.7%	188 260
Information and Communication Infrastructure	5 399	7 551	4 722	1 031	641	390	60.9%	4 722
Data Centres	1 395	-	546	-	-	-	-	546
Core Layers	4 004	7 551	4 177	1 031	641	390	60.9%	4 177
Community Assets	365 568	461 825	444 881	150 642	174 505	(23 863)	-13.7%	444 821
Community Facilities	224 501	391 335	363 351	127 779	149 353	(21 574)	-14.4%	363 038
Halls	3 681	3 130	6 955	978	856	122	14.3%	6 955
Centres	7 076	14 073	11 886	3 503	4 612	(1 109)	-24.0%	11 886
Clinics/Care Centres	43 569	55 340	44 276	20 472	25 087	(4 615)	-18.4%	44 275
Fire/Ambulance Stations	18 678	12 200	9 500	746	2 550	(1 804)	-70.8%	9 500
Libraries	2 629	14 792	10 030	2 141	1 632	509	31.2%	10 030
Cemeteries/Crematoria	19 685	55 700	56 467	19 924	20 096	(172)	-0.9%	56 467
Public Open Space	61 815	71 080	83 421	38 127	40 110	(1 983)	-4.9%	83 110
Nature Reserves	6 051	2 234	6 545	1 227	1 852	(625)	-33.7%	6 545
Public Ablution Facilities	983	500	3 205	450	803	(353)	-44.0%	3 205
Markets	20 537	25 945	30 185	6 862	12 384	(5 522)	-44.6%	30 185
Taxi Ranks/Bus Terminals	39 796	136 341	100 880	33 347	39 369	(6 023)	-15.3%	100 878
Sport and Recreation Facilities	141 067	70 490	81 529	22 864	25 153	(2 289)	-9.1%	81 783
Indoor Facilities	37 293	5 080	9 115	4 755	4 451	305	6.8%	9 115
Outdoor Facilities	103 774	65 410	72 414	18 108	20 702	(2 594)	-12.5%	72 668
Heritage assets	374	-	231	131	229	(97)	-42.6%	231
Monuments	374	-	231	131	229	(97)	-42.6%	231
Other assets	564 225	790 390	991 771	290 795	355 469	(64 674)	-18.2%	991 269
Operational Buildings	353 189	461 742	545 981	136 814	192 377	(55 564)	-28.9%	545 479
Municipal Offices	226 426	323 173	409 338	90 728	136 366	(45 638)	-33.5%	408 980
Workshops	79 088	129 069	133 973	44 195	54 701	(10 506)	-19.2%	133 830
Training Centres	47 676	9 500	2 669	1 890	1 310	580	44.3%	2 669
Housing	211 036	328 648	445 789	153 982	163 092	(9 110)	-5.6%	445 789
Social Housing	211 036	328 648	445 789	153 982	163 092	(9 110)	-5.6%	445 789
Intangible Assets	12 790	15 045	14 644	531	781	(250)	-32.0%	11 941
Licences and Rights	12 790	15 045	14 644	531	781	(250)	-32.0%	11 941
Computer Software and Applications	12 790	15 045	14 644	531	781	(250)	-32.0%	11 941
Computer Equipment	14 477	-	-	-	-	-	-	-
Computer Equipment	14 477	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	720	-	-	-	-	720
Furniture and Office Equipment	-	-	720	-	-	-	-	720
Machinery and Equipment	11 211	9 089	10 654	7 580	3 104	4 476	144.2%	10 653
Machinery and Equipment	11 211	9 089	10 654	7 580	3 104	4 476	144.2%	10 653
Total Capital Expenditure on upgrading of existing assets	2 982 124	3 608 091	3 721 145	1 462 095	1 485 598	(23 503)	-1.6%	3 717 151

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
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	2 820 646	3 832 149	3 682 802	1 446 030	1 652 445	206 415	12.5%	3 682 802
Roads Infrastructure	874 451	929 994	905 810	409 538	519 722	110 184	21.2%	905 810
Roads	874 451	897 346	850 965	409 538	519 722	110 184	21.2%	850 965
Road Furniture	-	32 648	54 845	-	-	-	-	54 845
Storm water Infrastructure	-	252 056	259 960	-	-	-	-	259 960
Drainage Collection	-	252 056	259 960	-	-	-	-	259 960
Electrical Infrastructure	820 575	1 001 093	966 179	459 277	506 850	47 573	9.4%	966 179
Power Plants	33 841	48 885	48 444	23 031	27 196	4 165	15.3%	48 444
HV Substations	54 336	100 658	93 145	29 988	26 308	(3 680)	-14.0%	93 145
MV Substations	527 648	607 834	596 952	292 075	329 346	37 271	11.3%	596 952
LV Networks	204 750	243 715	227 638	114 183	124 000	9 817	7.9%	227 638
Water Supply Infrastructure	444 645	778 239	725 921	234 270	280 671	46 401	16.5%	725 921
Boreholes	13 600	-	-	2 431	27 953	25 522	91.3%	-
Reservoirs	61 603	119 511	89 585	40 298	37 689	(2 608)	-6.9%	89 585
Pump Stations	81 329	50 383	47 042	56 825	51 148	(5 677)	-11.1%	47 042
Water Treatment Works	62 410	45 647	58 692	44 681	36 974	(7 708)	-20.8%	58 692
Bulk Mains	35 676	1 662	297	29 925	25 555	(4 370)	-17.1%	297
Distribution	190 027	561 037	530 304	60 110	101 351	41 242	40.7%	530 304
Sanitation Infrastructure	676 620	854 396	800 464	340 221	342 451	2 230	0.7%	800 464
Pump Station	-	15 928	21 221	-	-	-	-	21 221
Reticulation	486 631	607 822	580 214	236 940	247 512	10 572	4.3%	580 214
Waste Water Treatment Works	179 660	219 334	190 800	98 976	90 741	(8 235)	-9.1%	190 800
Outfall Sewers	10 329	11 312	8 229	4 305	4 197	(108)	-2.6%	8 229
Solid Waste Infrastructure	4 355	11 660	14 196	2 725	2 751	26	1.0%	14 196
Landfill Sites	4 355	9 869	8 420	2 725	2 751	26	1.0%	8 420
Waste Processing Facilities	-	1 790	5 777	-	-	-	-	5 777
Coastal Infrastructure	-	4 711	10 264	-	-	-	-	10 264
Promenades	-	4 711	10 264	-	-	-	-	10 264
Community Assets	780 084	703 765	711 593	440 819	440 218	(601)	-0.1%	711 593
Community Facilities	105 934	572 147	556 002	51 763	68 614	16 851	24.6%	556 002
Halls	53 496	12 438	11 728	28 181	30 962	2 781	9.0%	11 728
Centres	660	4 753	6 132	15	165	150	91.0%	6 132
Clinics/Care Centres	4 070	8 368	7 343	2 406	2 397	(9)	-0.4%	7 343
Fire/Ambulance Stations	1 400	15 346	15 728	511	3 257	2 747	84.3%	15 728
Testing Stations	-	14 245	13 515	-	-	-	-	13 515
Museums	-	6	6	-	-	-	-	6
Libraries	2 643	908	905	663	1 301	638	49.0%	905
Cemeteries/Crematoria	23 975	34 699	36 283	10 114	17 591	7 477	42.5%	36 283
Public Open Space	-	448 595	426 710	-	-	-	-	426 710
Nature Reserves	6 733	5 097	5 005	2 138	2 415	278	11.5%	5 005
Public Ablution Facilities	7 224	18 598	23 552	6 948	8 023	1 075	13.4%	23 552
Markets	5 733	9 094	9 094	787	2 503	1 716	68.5%	9 094
Sport and Recreation Facilities	674 150	131 618	155 591	389 056	371 604	(17 452)	-4.7%	155 591
Indoor Facilities	152	60 375	83 983	235	214	(21)	-9.9%	83 983
Outdoor Facilities	673 998	71 242	71 608	388 821	371 390	(17 431)	-4.7%	71 608
Heritage assets	162	376	72	101	10	(91)	-909.9%	72
Works of Art	162	-	-	101	10	(91)	-909.9%	-
Other Heritage	-	376	72	-	-	-	-	72

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Investment properties	347	177	220	125	404	279	69.0%	220
Revenue Generating	347	165	164	123	385	262	68.1%	164
<i>Improved Property</i>	347	165	164	123	385	262	68.1%	164
Non-revenue Generating	-	12	56	2	19	17	87.1%	56
<i>Unimproved Property</i>	-	12	56	2	19	17	87.1%	56
Other assets	211 170	700 013	531 076	79 045	94 469	15 424	16.3%	531 076
Operational Buildings	211 170	613 653	494 803	79 045	94 469	15 424	16.3%	494 803
<i>Municipal Offices</i>	205 148	600 447	481 749	77 258	92 101	14 843	16.1%	481 749
<i>Workshops</i>	-	8 173	7 674	-	-	-	-	7 674
<i>Laboratories</i>	4 878	4 793	5 141	1 570	1 891	321	17.0%	5 141
<i>Training Centres</i>	725	240	240	216	282	66	23.5%	240
<i>Depots</i>	420	-	-	2	195	194	99.2%	-
Housing	-	86 360	36 273	-	-	-	-	36 273
<i>Social Housing</i>	-	86 360	36 273	-	-	-	-	36 273
Computer Equipment	361 832	421 253	467 807	181 143	201 581	20 438	10.1%	467 807
Computer Equipment	361 832	421 253	467 807	181 143	201 581	20 438	10.1%	467 807
Furniture and Office Equipment	1 187 148	268 911	446 006	713 641	776 194	62 553	8.1%	446 006
Furniture and Office Equipment	1 187 148	268 911	446 006	713 641	776 194	62 553	8.1%	446 006
Machinery and Equipment	-	412 982	483 825	-	-	-	-	483 825
Machinery and Equipment	-	412 982	483 825	-	-	-	-	483 825
Transport Assets	520 635	502 392	533 917	269 765	338 976	69 211	20.4%	533 917
Transport Assets	520 635	502 392	533 917	269 765	338 976	69 211	20.4%	533 917
Total Repairs and Maintenance Expenditure	5 882 023	6 842 018	6 857 318	3 130 670	3 504 297	373 626	10.7%	6 857 318

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
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1 741 273	1 797 262	1 797 262	1 057 184	1 048 403	(8 781)	-0.84%	1 797 262
Roads Infrastructure	523 514	512 785	512 785	310 573	299 124	(11 449)	-3.83%	512 785
Roads	487 940	480 686	480 686	289 878	280 400	(9 478)	-3.38%	480 686
Road Structures	13 976	13 721	13 721	8 250	8 004	(246)	-3.07%	13 721
Road Furniture	21 598	18 378	18 378	12 445	10 720	(1 725)	-16.09%	18 378
Storm water Infrastructure	80 367	83 948	83 948	47 886	48 970	1 084	2.21%	83 948
Drainage Collection	80 367	83 948	83 948	47 886	48 970	1 084	2.21%	83 948
Electrical Infrastructure	368 024	387 725	387 725	230 112	226 173	(3 939)	-1.74%	387 725
Power Plants	7 976	7 739	7 739	4 608	4 514	(94)	-2.09%	7 739
HV Substations	25 070	31 629	31 629	16 865	18 451	1 586	8.59%	31 629
MV Substations	82 083	81 705	81 705	50 020	47 662	(2 358)	-4.95%	81 705
MV Networks	139 364	143 974	143 974	83 859	83 985	126	0.15%	143 974
LV Networks	113 531	122 678	122 678	74 760	71 562	(3 198)	-4.47%	122 678
Water Supply Infrastructure	251 618	273 364	273 364	151 390	159 462	8 072	5.06%	273 364
Reservoirs	33 848	34 988	34 988	19 982	20 410	428	2.10%	34 988
Pump Stations	10 677	11 438	11 438	6 179	6 672	493	7.39%	11 438
Water Treatment Works	19 095	20 941	20 941	11 677	12 216	539	4.41%	20 941
Bulk Mains	3 395	6 703	6 703	3 335	3 910	576	14.72%	6 703
Distribution	184 603	199 294	199 294	110 218	116 255	6 037	5.19%	199 294
Sanitation Infrastructure	297 240	315 945	315 945	181 964	184 302	2 338	1.27%	315 945
Pump Station	13 237	19 729	19 729	8 430	11 509	3 078	26.75%	19 729
Reticulation	115 713	120 875	120 875	74 636	70 510	(4 126)	-5.85%	120 875
Waste Water Treatment Works	163 385	170 438	170 438	96 034	99 422	3 388	3.41%	170 438
Outfall Sewers	4 904	4 904	4 904	2 863	2 861	(2)	-0.09%	4 904
Solid Waste Infrastructure	67 581	77 039	77 039	46 096	44 940	(1 156)	-2.57%	77 039
Landfill Sites	56 167	65 634	65 634	39 437	38 286	(1 151)	-3.01%	65 634
Waste Processing Facilities	11 414	11 406	11 406	6 658	6 653	(5)	-0.08%	11 406
Coastal Infrastructure	8 442	11 049	11 049	5 513	6 445	932	14.47%	11 049
Promenades	8 442	11 049	11 049	5 513	6 445	932	14.47%	11 049
Information and Communication Infrastructure	144 487	135 406	135 406	83 651	78 987	(4 664)	-5.90%	135 406
Data Centres	56 544	57 789	57 789	35 634	33 710	(1 924)	-5.71%	57 789
Core Layers	84 648	74 572	74 572	46 236	43 500	(2 736)	-6.29%	74 572
Distribution Layers	3 295	3 046	3 046	1 781	1 777	(4)	-0.23%	3 046
Community Assets	347 338	345 787	345 787	190 598	201 709	11 111	5.51%	345 787
Community Facilities	142 224	151 508	151 508	79 189	88 380	9 191	10.40%	151 508
Halls	4 791	4 971	4 971	2 835	2 900	65	2.24%	4 971
Centres	4 702	5 027	5 027	2 743	2 933	190	6.46%	5 027
Clinics/Care Centres	7 904	9 553	9 553	4 618	5 573	954	17.13%	9 553
Fire/Ambulance Stations	3 222	3 126	3 126	2 156	1 824	(332)	-18.21%	3 126
Testing Stations	1 572	1 508	1 508	929	880	(49)	-5.58%	1 508
Museums	343	343	343	200	200	-	-	343
Theatres	112	112	112	65	65	-	-	112
Libraries	19 698	19 707	19 707	7 063	11 496	4 433	38.56%	19 707
Cemeteries/Crematoria	5 370	5 499	5 499	3 174	3 208	34	1.05%	5 499
Public Open Space	15 806	18 453	18 453	9 153	10 764	1 611	14.97%	18 453
Nature Reserves	850	908	908	365	530	165	31.09%	908
Public Ablution Facilities	3 473	3 450	3 450	2 052	2 012	(40)	-1.97%	3 450
Markets	4 288	5 239	5 239	2 579	3 056	477	15.62%	5 239
Taxi Ranks/Bus Terminals	70 094	73 611	73 611	41 257	42 940	1 683	3.92%	73 611
Sport and Recreation Facilities	205 114	194 278	194 278	111 409	113 329	1 920	1.69%	194 278
Indoor Facilities	12 899	15 938	15 938	7 631	9 297	1 666	17.92%	15 938
Outdoor Facilities	192 215	178 341	178 341	103 778	104 032	254	0.24%	178 341

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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
R thousands								
Depreciation by Asset Class/Sub-class								
Investment properties	1 532	25 953	25 953	998	15 139	14 141	93.41%	25 953
Revenue Generating	1 609	1 711	1 711	998	998	-	-	1 711
<i>Improved Property</i>	1 609	1 711	1 711	998	998	-	-	1 711
Non-revenue Generating	(78)	24 241	24 241	-	14 141	14 141	100.00%	24 241
<i>Unimproved Property</i>	(78)	24 241	24 241	-	14 141	14 141	100.00%	24 241
Other assets	427 764	429 098	429 098	259 476	250 307	(9 168)	-3.66%	429 098
Operational Buildings	312 500	307 777	307 777	190 798	179 537	(11 262)	-6.27%	307 777
<i>Municipal Offices</i>	270 213	262 886	262 886	165 599	153 350	(12 248)	-7.99%	262 886
<i>Workshops</i>	41 022	42 498	42 498	24 442	24 790	348	1.41%	42 498
<i>Laboratories</i>	696	755	755	426	440	14	3.18%	755
<i>Training Centres</i>	521	1 591	1 591	304	928	624	67.25%	1 591
<i>Depots</i>	47	47	47	28	28	-	-	47
Housing	115 264	121 321	121 321	68 677	70 771	2 093	2.96%	121 321
<i>Social Housing</i>	115 264	121 321	121 321	68 677	70 771	2 093	2.96%	121 321
Biological or Cultivated Assets	-	337	337	-	197	197	100.00%	337
<i>Biological or Cultivated Assets</i>	-	337	337	-	197	197	100.00%	337
Intangible Assets	170 453	170 722	170 722	96 483	99 588	3 105	3.12%	170 722
Licences and Rights	170 453	170 722	170 722	96 483	99 588	3 105	3.12%	170 722
<i>Water Rights</i>	-	32	32	-	19	19	100.00%	32
<i>Computer Software and Applications</i>	170 081	170 690	170 690	96 483	99 569	3 086	3.10%	170 690
<i>Unspecified</i>	372	-	-	-	-	-	-	-
Computer Equipment	252 319	270 104	270 104	150 920	157 560	6 640	4.21%	270 104
<i>Computer Equipment</i>	252 319	270 104	270 104	150 920	157 560	6 640	4.21%	270 104
Furniture and Office Equipment	76 947	83 208	83 208	51 138	48 538	(2 600)	-5.36%	83 208
<i>Furniture and Office Equipment</i>	76 947	83 208	83 208	51 138	48 538	(2 600)	-5.36%	83 208
Machinery and Equipment	201 669	222 600	222 600	117 655	129 850	12 195	9.39%	222 600
<i>Machinery and Equipment</i>	201 669	222 600	222 600	117 655	129 850	12 195	9.39%	222 600
Transport Assets	557 861	629 093	629 093	343 095	366 971	23 876	6.51%	629 093
<i>Transport Assets</i>	557 861	629 093	629 093	343 095	366 971	23 876	6.51%	629 093
Land	10 900	-	-	-	-	-	-	-
<i>Land</i>	10 900	-	-	-	-	-	-	-
Living resources	148	-	-	144	-	(144)	-100.00%	-
<i>Mature</i>	148	-	-	144	-	(144)	-100.00%	-
<i>Policing and Protection</i>	148	-	-	144	-	(144)	-100.00%	-
Total Depreciation	3 788 203	3 974 164	3 974 164	2 267 691	2 318 262	50 571	2.18%	3 974 164

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
R thousands								
Financial Performance								
Property rates	12 786 378	13 761 592	13 911 508	8 090 138	8 050 104	40 034	0.5%	13 911 592
Service charges	31 810 243	34 006 616	34 052 656	20 544 345	20 208 906	335 438	1.7%	34 265 488
Investment revenue	1 581 682	778 395	1 331 698	948 516	978 598	(30 081)	-3.1%	1 330 698
Transfers and subsidies - Operational	6 957 770	7 329 561	7 356 104	4 758 795	4 797 726	(38 931)	-0.8%	7 356 296
Other own revenue	14 335 752	15 285 347	15 196 908	8 805 543	8 224 926	580 618	7.1%	15 568 154
Total Revenue (excluding capital transfers and contributions)	67 471 824	71 161 512	71 848 875	43 147 337	42 260 260	887 078	2.1%	72 432 227
Employee costs	18 639 556	21 003 489	20 931 623	11 704 754	11 945 287	(240 533)	-2.0%	20 823 208
Remuneration of Councillors	185 833	197 729	198 376	109 433	110 192	(759)	-0.7%	199 894
Depreciation and amortisation	3 735 866	4 025 354	4 032 488	2 302 901	2 337 562	(34 661)	-1.5%	4 029 252
Interest	847 514	1 428 206	1 071 928	556 138	571 523	(15 384)	-2.7%	1 071 927
Inventory consumed and bulk purchases	23 478 697	25 725 440	25 648 550	13 190 502	13 396 872	(206 371)	-1.5%	25 493 160
Transfers and subsidies	354 016	346 993	385 260	160 357	150 368	9 989	6.6%	378 491
Other expenditure	17 115 537	18 936 013	19 086 188	9 375 149	9 929 673	(554 524)	-5.6%	19 097 590
Total Expenditure	64 357 020	71 663 224	71 354 415	37 399 234	38 441 476	(1 042 243)	-2.7%	71 093 522
Surplus/(Deficit)	3 114 804	(501 712)	494 460	5 748 104	3 818 783	1 929 320	50.5%	1 338 706
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	1 860 308	1 973 683	(113 376)	-5.7%	4 333 964
Transfers and subsidies - capital (in-kind)	898	-	-	5 599	-	5 599	100.0%	-
Surplus/(Deficit) after capital transfers & contributions	5 728 224	3 353 477	4 839 189	7 614 010	5 792 467	1 821 544	31.4%	5 672 669
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 728 224	3 353 477	4 839 189	7 614 010	5 792 467	1 821 544	31.4%	5 672 669
Capital expenditure & funds sources								
Capital expenditure	9 398 351	12 937 678	13 558 630	5 477 989	5 902 787	(424 799)	-7.2%	13 302 513
Capital transfers recognised	2 541 359	3 855 190	4 344 729	1 826 697	1 971 563	(144 866)	-7.3%	4 278 725
Borrowing	5 854 382	5 000 000	5 000 000	1 731 242	1 886 157	(154 915)	-8.2%	4 900 011
Internally generated funds	1 002 610	4 082 488	4 213 902	1 920 049	2 045 067	(125 018)	-6.1%	4 123 777
Total sources of capital funds	9 398 351	12 937 678	13 558 630	5 477 989	5 902 787	(424 799)	-7.2%	13 302 513
Financial position								
Total current assets	23 501 587	25 925 854	24 104 094	22 955 661				24 104 094
Total non current assets	76 367 851	85 718 784	86 216 522	83 392 145				86 216 522
Total current liabilities	13 229 469	16 649 610	14 872 306	9 779 731				14 872 306
Total non current liabilities	13 139 535	20 716 422	17 162 774	15 438 612				17 162 774
Community wealth/Equity	73 500 434	74 278 606	78 285 536	81 129 463				78 285 536
Cash flows								
Net cash from (used) operating	10 444 691	6 885 804	8 662 393	6 501 489	4 625 447	(1 876 042)	-40.6%	8 662 393
Net cash from (used) investing	(7 783 978)	(13 020 575)	(13 721 308)	(5 626 628)	(5 900 486)	(273 859)	4.6%	(13 721 308)
Net cash from (used) financing	751 986	3 885 252	3 935 126	2 230 841	2 927 043	696 202	23.8%	3 935 126
Cash/cash equivalents at the month/year end	10 857 789	6 599 092	9 673 192	13 902 683	12 448 984	(1 453 699)	-11.7%	9 673 192

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
R thousands								
Revenue - Functional								
Governance and administration	21 108 953	20 909 478	21 733 183	13 286 977	13 187 023	99 954	0.8%	21 735 219
Executive and council	1 551	393	393	324	229	95	41.3%	586
Finance and administration	21 107 407	20 909 081	21 732 787	13 286 653	13 186 792	99 861	0.8%	21 734 629
Internal audit	(5)	4	4	0	2	(2)	-91.3%	4
Community and public safety	4 733 583	4 736 777	4 873 639	2 947 689	2 508 126	439 564	17.5%	5 114 425
Community and social services	116 238	142 377	143 286	89 391	85 648	3 743	4.4%	143 867
Sport and recreation	84 346	66 264	99 696	57 692	66 300	(8 609)	-13.0%	(16 857)
Public safety	2 492 605	2 344 266	2 366 153	1 592 359	1 163 143	429 216	36.9%	2 720 813
Housing	1 636 011	1 732 928	1 812 397	979 552	946 998	32 554	3.4%	1 812 397
Health	404 383	450 941	452 107	228 695	246 037	(17 342)	-7.0%	454 204
Economic and environmental services	3 068 851	4 279 566	4 239 747	1 952 919	2 019 861	(66 943)	-3.3%	4 239 747
Planning and development	682 164	740 131	745 309	469 693	429 433	40 260	9.4%	745 309
Road transport	2 326 957	3 479 674	3 434 876	1 454 750	1 565 706	(110 956)	-7.1%	3 434 876
Environmental protection	59 731	59 761	59 561	28 476	24 722	3 754	15.2%	59 561
Trading services	40 692 307	44 660 289	44 877 145	26 596 004	26 281 493	314 511	1.2%	45 090 246
Energy sources	23 213 504	24 327 273	24 427 834	14 957 416	14 734 302	223 114	1.5%	24 640 816
Water management	11 459 260	12 582 605	12 967 973	6 976 806	6 970 629	6 176	0.1%	12 968 093
Waste water management	3 896 855	4 438 859	4 448 351	2 804 832	2 715 049	89 783	3.3%	4 448 351
Waste management	2 122 688	3 311 553	3 032 987	1 856 950	1 861 512	(4 563)	-0.2%	3 032 987
Other	83	1 387	469 889	229 655	237 440	(7 785)	-3.3%	469 889
Total Revenue - Functional	69 603 776	74 587 497	76 193 603	45 013 244	44 233 943	779 301	1.8%	76 649 526
Expenditure - Functional								
Governance and administration	10 459 664	3 255 812	3 450 295	2 476 182	1 550 012	926 170	59.8%	3 070 895
Executive and council	574 706	133 192	227 713	54 265	119 985	(65 721)	-54.8%	130 215
Finance and administration	9 820 356	3 119 756	3 218 701	2 421 938	1 427 709	994 229	69.6%	2 933 954
Internal audit	64 602	2 864	3 882	(20)	2 318	(2 338)	-100.9%	6 726
Community and public safety	11 131 952	15 569 877	15 460 356	8 226 583	8 820 053	(593 470)	-6.7%	15 400 292
Community and social services	1 180 490	1 853 305	1 863 044	1 014 233	1 053 152	(38 919)	-3.7%	1 864 146
Sport and recreation	1 739 448	2 460 335	2 523 867	1 434 563	1 446 748	(12 185)	-0.8%	2 397 739
Public safety	4 715 741	6 736 213	6 532 256	3 266 351	3 733 118	(466 767)	-12.5%	6 582 531
Housing	1 910 760	2 609 915	2 678 076	1 455 338	1 516 623	(61 285)	-4.0%	2 703 924
Health	1 585 513	1 910 108	1 863 113	1 056 097	1 070 411	(14 314)	-1.3%	1 851 951
Economic and environmental services	6 847 287	8 166 494	8 416 304	4 458 886	4 627 317	(168 431)	-3.6%	8 442 628
Planning and development	1 772 352	2 246 064	2 216 982	1 172 624	1 183 468	(10 843)	-0.9%	2 229 317
Road transport	4 718 761	5 379 680	5 594 545	3 007 365	3 142 999	(135 633)	-4.3%	5 593 558
Environmental protection	356 174	540 749	604 777	278 896	300 851	(21 955)	-7.3%	619 753
Trading services	35 498 979	44 043 437	43 433 137	21 916 199	23 113 753	(1 197 554)	-5.2%	43 476 925
Energy sources	21 471 119	23 965 586	23 681 779	12 459 067	12 691 644	(232 577)	-1.8%	23 531 289
Water management	9 186 556	10 863 512	10 835 526	5 457 259	5 636 069	(178 810)	-3.2%	10 898 878
Waste water management	3 924 979	6 054 187	5 898 390	2 772 237	3 146 372	(374 135)	-11.9%	6 015 308
Waste management	916 325	3 160 152	3 017 442	1 227 636	1 639 668	(412 032)	-25.1%	3 031 450
Other	130 420	241 386	622 530	323 035	340 995	(17 959)	-5.3%	586 117
Total Expenditure - Functional	64 068 302	71 277 006	71 382 622	37 400 884	38 452 129	(1 051 245)	-2.7%	70 976 857
Surplus/ (Deficit) for the year	5 535 474	3 310 490	4 810 981	7 612 359	5 781 814	1 830 546	31.7%	5 672 669

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

Vote Description	Budget Year 2025/26							
	2024/25 Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	954 625	988 503	991 345	560 375	573 929	(13 554)	-2.4%	995 944
Vote 2 - Corporate Services	110 467	99 480	100 255	55 277	50 958	4 320	8.5%	100 255
Vote 3 - Economic Growth	543 626	367 264	376 088	193 575	194 854	(1 279)	-0.7%	376 112
Vote 4 - Energy	22 872 402	24 032 288	24 185 572	14 775 639	14 552 576	223 064	1.5%	24 398 556
Vote 5 - Finance	19 992 960	20 062 183	20 865 787	12 831 260	12 789 009	42 251	0.3%	20 865 940
Vote 6 - Future Planning & Resilience	83 533	65 915	74 880	37 209	38 973	(1 764)	-4.5%	74 880
Vote 7 - Human Settlements	1 654 231	1 771 568	1 844 475	994 057	947 324	46 733	4.9%	1 844 475
Vote 8 - Office of the City Manager	1 246	957	4 367	2 338	2 022	316	15.6%	4 415
Vote 9 - Safety & Security	2 540 700	2 396 509	2 419 641	1 629 869	1 201 417	428 452	35.7%	2 774 301
Vote 10 - Spatial Planning & Environment	718 635	749 446	742 002	472 639	430 164	42 474	9.9%	742 002
Vote 11 - Urban Mobility	2 388 773	3 511 579	3 517 866	1 513 465	1 594 808	(81 343)	-5.1%	3 517 866
Vote 12 - Urban Waste Management	2 166 763	3 323 144	3 051 349	1 865 402	1 866 493	(1 091)	-0.1%	3 051 349
Vote 13 - Water & Sanitation	15 363 604	17 066 506	17 434 704	9 795 514	9 690 696	104 818	1.1%	17 434 824
Vote 14 - Cape Town International Convention Centre	498 857	461 194	468 608	228 500	236 734	(8 235)	-3.5%	468 608
Vote 15 - Cape Town Stadium	100 681	120 165	116 665	58 124	63 985	(5 861)	-9.2%	116 665
Total Revenue by Vote	69 991 102	75 016 701	76 193 603	45 013 244	44 233 943	779 301	1.8%	76 766 191
Expenditure by Vote								
Vote 1 - Community Services & Health	4 472 308	4 917 247	4 885 956	2 615 963	2 679 581	(63 619)	-2.4%	4 812 666
Vote 2 - Corporate Services	3 864 363	4 123 703	4 139 694	2 245 278	2 232 155	13 123	0.6%	4 139 694
Vote 3 - Economic Growth	672 720	760 365	791 514	442 304	431 034	11 270	2.6%	791 514
Vote 4 - Energy	19 624 989	21 744 942	21 486 891	11 250 572	11 442 425	(191 854)	-1.7%	21 302 660
Vote 5 - Finance	3 765 999	4 356 280	4 205 355	2 310 302	2 354 722	(44 420)	-1.9%	4 201 983
Vote 6 - Future Planning & Resilience	570 006	595 825	624 870	326 439	328 740	(2 301)	-0.7%	624 870
Vote 7 - Human Settlements	1 670 179	1 705 085	1 780 374	1 003 691	987 974	15 717	1.6%	1 780 374
Vote 8 - Office of the City Manager	524 964	524 560	552 288	288 335	288 523	(188)	-0.1%	552 288
Vote 9 - Safety & Security	5 836 592	6 692 842	6 729 308	3 631 797	3 837 387	(205 590)	-5.4%	6 729 308
Vote 10 - Spatial Planning & Environment	1 636 041	1 953 826	1 994 205	1 004 536	1 038 372	(33 836)	-3.3%	1 994 205
Vote 11 - Urban Mobility	4 372 867	4 706 689	4 855 846	2 369 256	2 679 096	(309 840)	-11.6%	4 855 846
Vote 12 - Urban Waste Management	3 750 152	4 100 966	3 981 197	2 122 364	2 190 647	(68 283)	-3.1%	3 981 197
Vote 13 - Water & Sanitation	13 189 586	14 942 522	14 814 186	7 506 253	7 661 888	(155 635)	-2.0%	14 814 186
Vote 14 - Cape Town International Convention Centre	397 781	438 236	424 274	226 633	236 252	(9 619)	-4.1%	396 066
Vote 15 - Cape Town Stadium	99 717	120 165	116 665	58 124	63 332	(5 208)	-8.2%	116 665
Total Expenditure by Vote	64 448 266	71 683 252	71 382 622	37 401 846	38 452 129	(1 050 283)	-2.7%	71 093 522
Surplus/ (Deficit) for the year	5 542 836	3 333 449	4 810 981	7 611 398	5 781 814	1 829 584	31.6%	5 672 669

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

Description	2024/25	Budget Year 2025/26						Full Year Forecast
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	22 550 447	23 610 833	23 614 978	14 404 765	14 173 669	231 095	1.6%	23 827 689
Service charges - Water	5 162 356	5 771 137	5 863 442	3 405 851	3 366 956	38 895	1.2%	5 863 561
Service charges - Waste Water Management	2 623 012	2 966 006	2 963 426	1 798 831	1 732 618	66 213	3.8%	2 963 426
Service charges - Waste management	1 474 428	1 658 640	1 610 811	934 898	935 662	(765)	-0.1%	1 610 811
Sale of Goods and Rendering of Services	752 228	815 257	731 902	459 484	433 606	25 878	6.0%	726 490
Agency services	288 826	302 874	302 874	176 706	176 677	29	0.0%	302 874
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	362 159	339 731	329 033	201 581	191 604	9 977	5.2%	329 060
Interest from Current and Non Current Assets	1 581 682	778 395	1 331 698	948 516	978 598	(30 081)	-3.1%	1 330 698
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	811 109	744 999	750 174	442 209	435 035	7 173	1.6%	754 240
Licence and permits	1 452	205	205	574	120	454	379.5%	570
Special rating levies	-	494 107	486 882	293 625	281 963	11 662	4.1%	486 882
Operational Revenue	784 259	647 672	612 136	385 837	343 380	42 457	12.4%	628 037
Non-Exchange Revenue								
Property rates	12 786 378	13 761 592	13 911 508	8 090 138	8 050 104	40 034	0.5%	13 911 592
Surcharges and Taxes	431 181	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 010 667	1 878 556	1 905 299	1 327 043	883 788	443 256	50.2%	2 258 131
Licence and permits	46 471	50 301	47 909	26 624	28 177	(1 553)	-5.5%	48 001
Transfers and subsidies - Operational	6 957 770	7 329 561	7 356 104	4 758 795	4 797 726	(38 931)	-0.8%	7 356 296
Interest	145 735	98 675	98 675	76 676	57 560	19 116	33.2%	99 675
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	444 270	447 543	(3 273)	-0.7%	769 535
Gains on disposal of Assets	267 698	70 772	84 226	14 271	8 007	6 264	78.2%	86 575
Other Gains	5 684 418	6 084 343	6 226 308	3 055 459	3 036 283	19 176	0.6%	6 226 308
Discontinued Operations	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	67 471 824	71 161 512	71 848 875	43 147 337	42 260 260	887 078	2.1%	72 432 227
Expenditure By Type								
Employee related costs	18 639 556	21 003 489	20 931 623	11 704 754	11 945 287	(240 533)	-2.0%	20 823 208
Remuneration of councillors	185 833	197 729	198 376	109 433	110 192	(759)	-0.7%	199 894
Bulk purchases - electricity	16 333 059	17 755 086	17 755 086	9 330 907	9 393 286	(62 379)	-0.7%	17 755 086
Inventory consumed	7 145 638	7 970 354	7 893 464	3 859 595	4 003 586	(143 991)	-3.6%	7 738 074
Debt impairment	(935 100)	3 217 478	3 178 514	1 645 061	1 890 322	(245 261)	-13.0%	3 177 865
Depreciation and amortisation	3 735 866	4 025 354	4 032 488	2 302 901	2 337 562	(34 661)	-1.5%	4 029 252
Interest	847 514	1 428 206	1 071 928	556 138	571 523	(15 384)	-2.7%	1 071 927
Contracted services	10 086 903	11 229 839	11 313 508	5 146 776	5 547 353	(400 577)	-7.2%	11 280 551
Transfers and subsidies	354 016	346 993	385 260	160 357	150 368	9 989	6.6%	378 491
Irrecoverable debts written off	3 996 926	123 382	197 945	327 855	78 847	249 008	315.8%	198 594
Operational costs	3 562 387	3 830 721	3 911 693	2 001 903	2 185 539	(183 636)	-8.4%	3 950 126
Losses on Disposal of Assets	40 757	2 500	2 581	8 418	1 727	6 691	387.4%	8 498
Other Losses	363 664	532 092	481 948	245 136	225 885	19 251	8.5%	481 957
Total Expenditure	64 357 020	71 663 224	71 354 415	37 399 234	38 441 476	(1 042 243)	-2.7%	71 093 522
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations)	2 612 522	3 855 190	4 344 729	1 860 308	1 973 683	(113 376)	-5.7%	4 333 964
Transfers and subsidies - capital (in-kind)	898	-	-	5 599	-	5 599	100.0%	-
Surplus/(Deficit) after capital transfers & contributions	5 728 224	3 353 477	4 839 189	7 614 010	5 792 467			5 672 669
Income Tax	54 537	11 407	19 586	950	9 814			19 586
Surplus/(Deficit) after income tax	5 673 687	3 342 070	4 819 602	7 613 060	5 782 653			5 653 083
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	36 709	8 621	8 621	701	839			-
Surplus/(Deficit) attributable to municipality	5 710 396	3 350 691	4 828 224	7 613 762	5 783 492			5 653 083
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-			-
Surplus/ (Deficit) for the year	5 710 396	3 350 691	4 828 224	7 613 762	5 783 492			5 653 083

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

Vote Description	Budget Year 2025/26							
	2024/25	Original	Adjusted	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	Provisional Outcome	Budget	Budget					
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	310 514	317 218	336 481	156 930	162 305	(5 375)	-3.3%	332 783
Vote 2 - Corporate Services	420 495	498 476	741 143	246 513	304 161	(57 648)	-19.0%	736 247
Vote 3 - Economic Growth	94 372	111 099	138 195	25 735	50 063	(24 329)	-48.6%	136 872
Vote 4 - Energy	1 063 370	1 249 640	1 360 754	708 949	762 298	(53 349)	-7.0%	1 360 754
Vote 5 - Finance	75 738	123 163	125 343	30 336	30 853	(517)	-1.7%	125 209
Vote 6 - Future Planning & Resilience	25 034	5 414	21 816	4 853	4 757	96	2.0%	21 688
Vote 7 - Human Settlements	939 469	1 228 699	1 440 465	658 776	628 661	30 115	4.8%	1 440 465
Vote 8 - Office of the City Manager	6 015	8 675	18 484	2 591	2 239	352	15.7%	18 378
Vote 9 - Safety & Security	466 205	344 830	426 282	202 988	223 039	(20 051)	-9.0%	425 982
Vote 10 - Spatial Planning & Environment	268 940	519 567	459 112	179 406	196 148	(16 742)	-8.5%	445 877
Vote 11 - Urban Mobility	1 583 173	3 090 530	3 021 950	1 116 944	1 266 732	(149 788)	-11.8%	2 901 310
Vote 12 - Urban Waste Management	384 643	438 953	450 047	266 947	285 517	(18 570)	-6.5%	434 779
Vote 13 - Water & Sanitation	3 713 424	4 926 374	4 935 490	1 844 726	1 944 015	(99 289)	-5.1%	4 839 101
Vote 14 - Cape Town International Convention Centre	46 961	75 039	83 068	32 296	41 999	(9 703)	-23.10%	83 068
Vote 15 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	9 398 351	12 937 678	13 558 630	5 477 989	5 902 787	(424 799)	-7.2%	13 302 513
Capital Expenditure - Functional Classification								
Governance and administration	1 155 345	1 338 710	1 817 449	721 359	815 265	(93 906)	-11.5%	1 672 376
Executive and council	1 718	27 948	30 156	1 531	2 513	(983)	-39.1%	30 051
Finance and administration	1 153 545	1 310 672	1 787 286	719 821	812 744	(92 923)	-11.4%	1 642 318
Internal audit	82	90	7	7	7	(0)	0.0%	7
Community and public safety	1 638 433	1 864 454	2 189 498	984 233	975 565	8 669	0.9%	2 187 276
Community and social services	90 140	138 247	149 094	75 864	74 626	1 238	1.7%	149 066
Sport and recreation	220 737	235 626	264 382	76 594	81 937	(5 343)	-6.5%	262 491
Public safety	357 903	231 780	325 582	162 096	176 226	(14 130)	-8.0%	325 282
Housing	932 296	1 202 911	1 415 142	652 469	620 829	31 640	5.1%	1 415 142
Health	37 356	55 890	35 298	17 209	21 946	(4 737)	-21.6%	35 296
Economic and environmental services	1 893 042	3 604 890	3 454 922	1 255 410	1 471 017	(215 607)	-14.7%	3 378 753
Planning and development	161 485	280 769	236 247	64 244	90 226	(25 982)	-28.8%	233 400
Road transport	1 549 436	3 013 970	2 894 667	1 056 923	1 235 322	(178 399)	-14.4%	2 826 893
Environmental protection	182 121	310 151	324 009	134 243	145 468	(11 225)	-7.7%	318 460
Trading services	4 663 470	6 052 141	6 010 835	2 483 156	2 596 451	(113 295)	-4.4%	5 978 182
Energy sources	1 075 730	1 228 075	1 334 700	688 018	736 577	(48 558)	-6.6%	1 334 700
Water management	938 295	1 478 230	1 428 297	449 228	532 675	(83 446)	-15.7%	1 406 788
Waste water management	2 488 246	3 258 361	3 156 197	1 302 005	1 283 114	18 891	1.5%	3 154 317
Waste management	161 199	87 476	91 641	43 904	44 085	(181)	-0.4%	82 377
Other	48 061	77 484	85 926	33 830	44 490	(10 660)	-24.0%	85 926
Total Capital Expenditure - Functional Classification	9 398 351	12 937 678	13 558 630	5 477 989	5 902 787	(424 799)	-7.2%	13 302 513
Funded by:								
National Government	2 466 508	3 735 882	4 226 332	1 785 489	1 914 806	(129 316)	-6.8%	4 160 329
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	35 859	50 521	(14 663)	-29.0%	107 707
Transfers recognised - capital	2 541 359	3 855 190	4 344 729	1 826 697	1 971 563	(144 866)	-7.3%	4 278 725
Borrowing	5 854 382	5 000 000	5 000 000	1 731 242	1 886 157	(154 915)	-8.2%	4 900 011
Internally generated funds	1 002 610	4 082 488	4 213 902	1 920 049	2 045 067	(125 018)	-6.1%	4 123 777
Total Capital Funding	9 398 351	12 937 678	13 558 630	5 477 989	5 902 787	(424 799)	-7.2%	13 302 513

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
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	10 857 789	13 565 379	13 096 906	13 828 138	13 096 906
Trade and other receivables from exchange transactions	5 245 072	4 284 376	3 517 580	5 143 864	3 517 580
Receivables from non-exchange transactions	3 130 961	6 337 044	6 343 192	3 342 150	6 343 192
Current portion of non-current receivables	64	5 866	5 877	4 310	5 877
Inventory	512 961	536 191	551 229	633 516	551 229
VAT	82 816	1 196 998	589 309	3 682	589 309
Other current assets	3 671 924	-	-	-	-
Total current assets	23 501 587	25 925 854	24 104 094	22 955 661	24 104 094
Non current assets					
Investments	4 008 593	2 189 872	4 167 080	7 663 842	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	73 905 907	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	193 347	190 368
Other non-current assets	105 662	128 454	86 076	104 712	86 076
Total non current assets	76 367 851	85 718 784	86 216 522	83 392 145	86 216 522
TOTAL ASSETS	99 869 438	111 644 638	110 320 616	106 347 806	110 320 616
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	761 578	1 346 115	1 115 639	761 578	1 115 639
Consumer deposits	643 315	547 313	628 233	721 896	628 233
Trade and other payables from exchange transactions	8 755 563	11 470 776	10 364 029	3 791 001	10 364 029
Trade and other payables from non-exchange transactions	-	833 187	307 105	2 032 851	307 105
Provision	1 927 892	1 990 806	2 048 667	1 907 772	2 048 667
VAT	-	461 413	408 634	564 633	408 634
Other current liabilities	1 141 121	-	-	-	-
Total current liabilities	13 229 469	16 649 610	14 872 306	9 779 731	14 872 306
Non current liabilities					
Financial liabilities	6 529 854	13 459 944	9 961 515	8 828 728	9 961 515
Provision	6 609 681	7 256 478	7 201 259	6 609 884	7 201 259
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Total non current liabilities	13 139 535	20 716 422	17 162 774	15 438 612	17 162 774
TOTAL LIABILITIES	26 369 004	37 366 032	32 035 080	25 218 343	32 035 080
NET ASSETS	73 500 434	74 278 606	78 285 536	81 129 463	78 285 536
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	67 861 617	69 003 123	71 631 494	74 840 983	71 631 494
Reserves and funds	5 250 012	5 275 483	6 654 042	6 288 480	6 654 042
Other	388 805	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	73 500 434	74 278 606	78 285 536	81 129 463	78 285 536

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
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 671 184	13 655 731	13 792 264	8 350 511	8 578 869	(228 357)	-2.7%	13 792 264
Service charges	31 030 344	33 822 077	33 701 279	20 180 963	19 740 358	440 605	2.2%	33 701 279
Other revenue	6 205 108	5 648 650	5 559 079	5 417 723	4 762 901	654 822	13.7%	5 559 079
Transfers and Subsidies - Operational	6 885 039	7 329 561	7 356 104	5 415 445	5 511 424	(95 979)	-1.7%	7 356 104
Transfers and Subsidies - Capital	3 073 968	3 855 190	4 344 729	2 149 118	1 457 275	691 843	47.5%	4 344 729
Interest	1 678 068	777 395	1 330 698	949 354	840 364	108 990	13.0%	1 330 698
Dividends	3 270	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(51 268 726)	(56 446 683)	(55 980 163)	(35 493 516)	(35 733 536)	(240 020)	0.7%	(55 980 163)
Interest	(824 124)	(1 367 594)	(1 006 061)	(466 403)	(466 347)	56	0.0%	(1 006 061)
Transfers and Subsidies	(9 440)	(388 523)	(435 536)	(1 706)	(65 860)	(64 154)	97.4%	(435 536)
NET CASH FROM/(USED) OPERATING ACTIVITIES	10 444 691	6 885 804	8 662 393	6 501 489	4 625 447	(1 876 042)	-40.6%	8 662 393
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	347 083	70 772	84 226	-	-	-	-	84 226
Decrease (increase) in non-current receivables	341	60	64	-	-	-	-	64
Decrease (increase) in non-current investments	1 579 285	(153 729)	(246 967)	-	-	-	-	(246 967)
Payments								
Capital assets	(9 710 687)	(12 937 678)	(13 558 630)	(5 626 628)	(5 900 486)	(273 859)	4.6%	(13 558 630)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(7 783 978)	(13 020 575)	(13 721 308)	(5 626 628)	(5 900 486)	(273 859)	4.6%	(13 721 308)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 435 400	5 000 000	5 000 000	2 800 000	3 500 000	(700 000)	-20.0%	5 000 000
Increase (decrease) in consumer deposits	(5 446)	24 594	39 372	21 298	17 500	3 798	21.7%	39 372
Payments								
Repayment of borrowing	(2 677 968)	(1 139 343)	(1 104 247)	(590 457)	(590 457)	0	0.0%	(1 104 247)
NET CASH FROM/(USED) FINANCING ACTIVITIES	751 986	3 885 252	3 935 126	2 230 841	2 927 043	696 202	23.8%	3 935 126
NET INCREASE/ (DECREASE) IN CASH HELD								
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	13 902 683	12 448 984			9 673 192

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

Executive Summary

The Company hosted 159 events and reflects a surplus of R2.6 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
R thousands								
Financial Performance								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	20 674	18 873	21 544	12 992	13 009	(17)	-0.1%	21 544
Transfers recognised - operational	-	-	-	-	-	-	-	-
Other own revenue	478 183	442 321	447 064	215 508	223 725	(8 217)	-3.7%	447 064
Total Revenue (excluding capital transfers and contributions)	498 857	461 194	468 608	228 500	236 734	(8 235)	-3.5%	468 608
Employee costs	104 496	108 347	112 228	64 106	64 135	(29)	0.0%	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	33 554	30 611	2 943	9.6%	35 718
Interest	16	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	68 057	67 423	62 841	29 848	31 364	(1 515)	-4.8%	62 841
Transfers and grants	3 013	2 969	2 977	1 745	1 739	5	0.3%	2 977
Other expenditure	181 917	187 186	181 426	95 311	100 593	(5 282)	-5.3%	181 426
Total Expenditure	306 534	418 207	396 066	224 982	228 881	(3 898)	-1.7%	396 066
Surplus/(Deficit)	192 322	42 987	72 541	3 518	7 854	(4 336)	-55.2%	72 541
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	192 322	42 987	72 541	3 518	7 854	(4 336)	-55.2%	72 541
Income Tax	54 537	11 407	19 586	950	2 121	(1 171)	-55.2%	19 586
Surplus/ (Deficit) for the year	137 785	31 580	52 955	2 568	5 733	(3 165)	-55.2%	52 955
Capital expenditure & funds sources								
Capital expenditure	46 961	75 039	83 068	32 296	41 999	(9 703)	-23.1%	83 068
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	46 961	75 039	83 068	32 296	41 999	(9 703)	-23.1%	83 068
Total sources of capital funds	46 961	75 039	83 068	32 296	41 999	(9 703)	-23.1%	83 068
Financial position								
Total current assets	282 375	269 763	270 862	264 111				270 862
Total non current assets	950 832	900 551	968 325	948 625				968 325
Total current liabilities	104 572	102 568	113 475	81 701				113 475
Total non current liabilities	371	83	83	203				83
Community wealth/Equity	1 128 264	1 067 662	1 125 629	1 130 832				1 125 629
Cash flows								
Net cash from (used) operating	174 111	108 200	107 977	(10 771)	25 369	(36 141)	-142.5%	107 977
Net cash from (used) investing	(46 961)	(75 039)	(83 068)	(32 296)	(41 999)	9 703	-23.1%	(83 068)
Net cash from (used) financing	(5 446)	2 553	13 663	21 298	17 500	3 798	21.7%	13 663
Cash/cash equivalents at the year end	273 805	248 244	251 102	252 036	213 400	38 636	18.1%	251 102

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
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	22 813	24 850	26 007	12 978	13 589	(612)	-4.5%	26 007
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	20 674	18 873	21 544	12 992	13 009	(17)	-0.1%	21 544
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	219 282	198 508	206 029	95 766	97 969	(2 203)	-2.2%	206 029
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	236 013	218 963	215 027	106 764	112 167	(5 403)	-4.8%	215 027
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	498 857	461 194	468 608	228 500	236 734	(8 235)	-3.5%	468 608
Expenditure By Type								
Employee related costs	104 496	108 347	112 228	64 106	64 135	(29)	0.0%	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	29 848	31 364	(1 515)	-4.8%	62 841
Debt impairment	498	180	(649)	-	-	-	-	(649)
Depreciation and asset impairment	(52 337)	51 190	36 367	33 554	30 611	2 943	9.6%	36 367
Interest	16	-	-	-	-	-	-	-
Contracted services	86 351	85 370	83 738	44 496	46 927	(2 430)	-5.2%	83 738
Transfers and subsidies	3 013	2 969	2 977	1 745	1 739	5	0.3%	2 977
Irrecoverable debts written off	-	-	-	(749)	(749)	-	-	-
Operational costs	95 552	101 816	97 671	51 546	54 401	(2 854)	-5.2%	97 671
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	14	-	16	18	15	2	16.0%	16
Total Expenditure	306 534	418 207	396 066	224 982	228 881	(3 898)	-1.7%	396 066
Surplus/(Deficit)	192 322	42 987	72 541	3 518	7 854	(4 336)	-55.2%	72 541
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	192 322	42 987	72 541	3 518	7 854	(4 336)	-55.2%	72 541
Income Tax	54 537	11 407	19 586	950	2 121	(1 171)	-55.2%	19 586
Surplus/(Deficit) for the year	137 785	31 580	52 955	2 568	5 733	(3 165)		52 955

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
R thousands								
Capital expenditure by Asset Class/Sub-class								
Other assets	16 238	33 014	38 728	9 825	17 039	(7 215)	-42.3%	38 728
Operational Buildings	16 238	33 014	38 728	9 825	17 039	(7 215)	-42.3%	38 728
Municipal Offices	16 238	33 014	38 728	9 825	17 039	(7 215)	-42.3%	38 728
Computer Equipment	11 836	28 570	28 570	11 862	15 557	(3 695)	-23.8%	28 570
Computer Equipment	11 836	28 570	28 570	11 862	15 557	(3 695)	-23.8%	28 570
Furniture and Office Equipment	9 076	9 970	9 970	5 977	5 992	(15)	-0.3%	9 970
Furniture and Office Equipment	9 076	9 970	9 970	5 977	5 992	(15)	-0.3%	9 970
Machinery and Equipment	9 812	3 485	5 800	4 633	3 411	1 222	35.8%	5 800
Machinery and Equipment	9 812	3 485	5 800	4 633	3 411	1 222	35.8%	5 800
Total Capital Expenditure	46 961	75 039	83 068	32 296	41 999	(9 703)	-23.1%	83 068
Funded by:								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	46 961	75 039	83 068	32 296	41 999	(9 703)	-23.1%	83 068
Total Capital Funding	46 961	75 039	83 068	32 296	41 999	(9 703)	-23.1%	83 068

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
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	273 805	248 244	251 102	252 036	251 102
Trade and other receivables from exchange transactions	–	–	–	–	–
Receivables from non-exchange transactions	2 818	15 551	13 787	8 523	13 787
Current portion of non-current receivables	2 991	2 969	2 977	1 246	2 977
Inventory	2 762	2 998	2 996	2 306	2 996
VAT	–	–	–	–	–
Other current assets	–	–	–	–	–
Total current assets	282 375	269 763	270 862	264 111	270 862
Non current assets					
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Property, plant and equipment	651 856	581 687	691 911	650 598	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	104 712	86 076
Total non current assets	950 832	900 551	968 325	948 625	968 325
TOTAL ASSETS	1 233 207	1 170 313	1 239 187	1 212 736	1 239 187
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	–	–	–	–
Consumer deposits	36 928	47 342	42 467	58 226	42 467
Trade and other payables from exchange transactions	57 887	45 991	61 386	17 732	61 386
Trade and other payables from non-exchange transactions	–	–	–	–	–
Provision	9 757	9 235	9 622	5 743	9 622
VAT	–	–	–	–	–
Other current liabilities	–	–	–	–	–
Total current liabilities	104 572	102 568	113 475	81 701	113 475
Non current liabilities					
Financial liabilities	–	–	–	–	–
Provision	371	83	83	203	83
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–
Total non current liabilities	371	83	83	203	83
TOTAL LIABILITIES	104 944	102 651	113 558	81 904	113 558
NET ASSETS	1 128 264	1 067 662	1 125 629	1 130 832	1 125 629
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(200 164)	(260 765)	(151 799)	(197 596)	(151 799)
Reserves	1 328 428	1 328 428	1 277 428	1 328 428	1 277 428
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 128 264	1 067 662	1 125 629	1 130 832	1 125 629

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
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	478 247	442 321	447 064	215 508	223 725	(8 217)	-3.7%	447 064
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	20 674	18 873	21 544	12 992	13 009	(17)	-0.1%	21 544
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(321 539)	(352 994)	(360 631)	(239 271)	(211 365)	(27 906)	13.2%	(360 631)
Interest	-	-	-	-	-	-	-	-
Dividends paid	(3 270)	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	174 111	108 200	107 977	(10 771)	25 369	(36 141)	-142.5%	107 977
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	(46 961)	(75 039)	(83 068)	(32 296)	(41 999)	9 703	-23.1%	(83 068)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(46 961)	(75 039)	(83 068)	(32 296)	(41 999)	9 703	-23.1%	(83 068)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(5 446)	2 553	13 663	21 298	17 500	3 798	21.7%	13 663
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(5 446)	2 553	13 663	21 298	17 500	3 798	21.7%	13 663
NET INCREASE/ (DECREASE) IN CASH HELD	121 704	35 714	38 572	(21 769)	870	(22 639)	-2602.0%	38 572
Cash/cash equivalents at the beginning of year	152 101	212 530	212 530	273 805	212 530	61 275	28.8%	212 530
Cash/cash equivalents at the end of year	273 805	248 244	251 102	252 036	213 400	38 636	18.1%	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
<u>Revenue items</u>			
Interest earned - external investments	(17)	The variance is due to cash withdrawals to support operations during the December 2025 and January 2026 low-activity period.	No remedial action required.
Sale of Goods and Rendering of Services	(612)	The variance is directly linked to a decrease in Casual Parkers parking revenue.	No remedial action required.
Rental from Fixed Assets	(2 203)	The variance is attributable to the December 2025 and January 2026 period impact, resulting in reduced event activity.	No remedial action required.
Operational Revenue	(5 403)	Food & Beverage (F&B) revenue is below budget, mainly due to lower catering spend per delegate and a higher proportion of conference and meeting events with minimal catering requirements.	No remedial action required.
<u>Expenditure items</u>			
Employee related costs	(29)	The variance is as a result of leave entitlement reversals following employee leave taken in January 2026.	No remedial action required.
Inventory consumed	(1 515)	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	(2 430)	The variance is due to savings in operational areas such as security and building-related services.	No remedial action required.
Operational costs	(2 854)	The variance is primarily attributable to lower costs incurred across key cost categories during the period.	No remedial action required.
<u>Cash flow items</u>			
Interest	(17)	The variance is due to cash withdrawals to support operations during the December 2025 and January 2026 low-activity period.	No remedial action required.
Suppliers and employees	(27 906)	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	9 703	Due to timing of capital spend as at 31 January 2026.	No remedial action required.
Increase (decrease) in consumer deposits	3 798	Increase in consumer deposits for events.	No remedial action required.
<u>Capital Expenditure items</u>			
Computer Equipment	(3 695)	Due to timing of capital spend as at 31 January 2026.	No remedial action required.
Furniture and Office Equipment	(15)	Due to timing of capital spend as at 31 January 2026.	No remedial action required.
Machinery and Equipment	1 222	Due to timing of capital spend as at 31 January 2026.	No remedial action required.
Municipal Offices	(7 215)	Due to timing of capital spend as at 31 January 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
Borrowing Management						
Capital Charges to Operating	Interest & Depreciation /Operating Expenditure	(17.1%)	12.2%	9.2%	26.8%	14.9%
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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	270.0%	263.0%	238.7%	323.3%	238.7%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	270.0%	263.0%	238.7%	323.3%	238.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	261.8%	242.0%	221.3%	308.5%	221.3%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	39.9%	45.3%	44.2%	1670.3%	90.6%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	20.9%	23.5%	23.9%	28.1%	23.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	(10.5%)	11.1%	7.8%	61.3%	14.7%

Table SF3 Entity Aged debtors

Detail	Current Year 2025/26										Actual Bad Debts Written Off against Debtors	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 356	895	258	-	695	-	-	-	4 203	695	-	-
Total By Income Source	2 356	895	258	-	695	-	-	-	4 203	695	-	-
2024/25 - totals only												
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 356	895	258	-	695	-	-	-	4 203	695	-	-
Total By Customer Group	2 356	895	258	-	695	-	-	-	4 203	695	-	-

Table SF4 Entity Aged creditors

Detail	Current Year 2025/26								Total
	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	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	10 624	-	-	-	-	-	-	-	10 624
Medical Aid deductions	-	-	-	-	-	-	-	-	-
Total By Customer Type	10 624	-	-	-	-	-	-	-	10 624

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands						
Cash	-	166	-	(49)	-	117
ABSA Bank - Current- 4072900553	-	29	0	(10)	-	20
Stanlib - Bank 000-402-184 (1199539) refNo. 551436367	7.19	68 765	420	(12 000)	1 750	58 935
Investec Bank - (462097) 1008645	7.16	9 513	57	-	-	9 571
Nedgroup Money Market - (800167964) - 8319631	7.11	66 389	404	(18 000)	-	48 793
ABSA Bank - CTICC Money Market - 9316676360	7.20	78 429	478	(10 500)	2 750	71 157
Nedgroup Corp Money Market - (800167964) 8292731	7.20	56 801	359	(6 500)	3 500	54 161
Nedbank - CTICC Main Current - 1151569623	-	4 112	11	(415)	-	3 708
Nedbank - CTICC Merchant Services - 11515696658	-	444	-	(108)	1	336
Nedbank - CTICC Payroll - 1151569666	-	6 273	-	(6 258)	1	16
Nedbank - CTICC East - 1151569674	-	1	-	-	0	1
Nedbank - CTICC E-Commerce - 1151569682	-	0	-	-	0	0
Nedbank - CTICC Daily Call Deposit Account - 037232511442	6.50	3 087	34	-	2 100	5 221
Total investments		294 010	1 763	(53 839)	10 102	252 036

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	874	911	877	418	438	(20)	-4.5%	877
Sub Total - Board Members of Entities	874	911	877	418	438	(20)	-4.5%	877
% increase		4.2%	0.3%					0.3%
Senior Managers of Entities								
Basic Salaries and Wages	12 292	13 723	13 723	8 005	8 005	-	-	13 723
Sub Total - Senior Managers of Entities	12 292	13 723	13 723	8 005	8 005	-	-	13 723
% increase		11.6%	11.6%					11.6%
Other Staff of Entities								
Basic Salaries and Wages	92 195	94 624	98 504	56 100	56 130	(29)	-0.1%	98 504
Sub Total - Other Staff of Entities	92 195	94 624	98 504	56 100	56 130	(29)	-0.1%	98 504
% increase		2.6%	6.8%					6.8%
Total Municipal Entities remuneration	105 362	109 259	113 105	64 524	64 573	(49)	-0.1%	113 105
Unpaid salary, allowances & benefits in arrears:	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2025/26												Current Year 2025/26		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Rental of facilities and equipment	3 932	10 812	27 990	27 876	20 224	1 602	3 332	25 508	18 001	17 041	28 922	20 792	206 029	210 605	223 437
Interest earned - external investments	1 846	1 734	1 937	2 260	1 941	1 034	2 240	1 830	1 723	1 611	1 700	1 688	21 544	20 524	22 423
Other revenue	6 974	20 031	32 793	25 661	23 133	4 561	6 587	28 910	22 982	21 705	20 021	27 673	241 034	258 767	274 915
Cash Receipts by Source	12 752	32 577	62 720	55 797	45 298	7 196	12 159	56 248	42 706	40 358	50 643	50 153	468 608	489 896	520 775
Other Cash Flows by Source															
Increase (decrease) in consumer deposits	19 995	17 677	23 374	(42 069)	(36 844)	8 068	31 097	(369)	4 801	6 647	(2 954)	(15 759)	13 663	3 598	6 040
Total Cash Receipts by Source	32 747	50 254	86 094	13 728	8 454	15 264	43 256	55 879	47 507	47 005	47 689	34 394	482 271	493 495	526 815
Cash Payments by Type															
Employee related costs	9 715	9 553	9 387	9 891	9 750	8 686	7 124	9 640	9 576	9 814	9 734	9 358	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	8 164	7 479	7 203	6 795	9 600	83 738	89 585	94 008
Transfers and grants - other	249	249	249	249	249	249	249	247	247	247	247	242	2 977	2 969	2 969
Other expenditure	13 952	18 348	18 577	18 192	18 579	11 091	15 477	21 252	18 991	18 558	18 535	4 694	196 247	232 916	245 935
Cash Payments by Type	29 329	34 881	36 565	35 560	35 694	25 087	27 866	39 304	36 513	35 823	35 311	24 133	396 066	440 452	463 917
Other Cash Flows/Payments by Type															
Capital assets	2 315	5 969	6 164	2 910	4 554	5 966	4 418	8 214	8 214	8 214	8 214	17 917	83 068	73 795	62 594
Other Cash Flows/Payments	25 433	(16 365)	3 580	(27 178)	(4 798)	(19 330)	52 946	27 067	(6 820)	(3 424)	(1 838)	(64 709)	(35 435)	(63 400)	(52 759)
Total Cash Payments by Type	57 077	24 485	46 309	11 291	35 451	11 723	85 230	74 584	37 907	40 613	41 687	(22 659)	443 699	450 847	473 752
NET INCREASE/(DECREASE) IN CASH HELD	(24 330)	25 769	39 785	2 437	(26 997)	3 541	(41 974)	(18 706)	9 600	6 392	6 001	57 054	38 572	42 647	53 063
Cash/cash equivalents at the month/year begin:	273 805	249 475	275 243	315 029	317 465	290 469	294 010	252 036	233 330	242 930	249 322	255 323	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	233 330	242 930	249 322	255 323	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
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	4 231	19 564	25 278	5 654	11 122	(5 468)	-49.2%	25 278
Operational Buildings	4 231	19 564	25 278	5 654	11 122	(5 468)	-49.2%	25 278
Municipal Offices	4 231	19 564	25 278	5 654	11 122	(5 468)	-49.2%	25 278
Computer Equipment	9 856	8 900	8 900	11 862	4 846	7 015	144.8%	8 900
Computer Equipment	9 856	8 900	8 900	11 862	4 846	7 015	144.8%	8 900
Furniture and Office Equipment	8 978	5 450	5 450	5 868	3 276	2 592	79.1%	5 450
Furniture and Office Equipment	8 978	5 450	5 450	5 868	3 276	2 592	79.1%	5 450
Machinery and Equipment	8 238	820	3 135	4 576	1 844	2 733	148.2%	3 135
Machinery and Equipment	8 238	820	3 135	4 576	1 844	2 733	148.2%	3 135
Total Capital Expenditure on new assets	31 303	34 734	42 763	27 959	21 087	6 872	32.6%	42 763

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
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	12 007	13 450	13 450	4 171	5 918	(1 747)	-29.5%	13 450
Operational Buildings	12 007	13 450	13 450	4 171	5 918	(1 747)	-29.5%	13 450
Municipal Offices	12 007	13 450	13 450	4 171	5 918	(1 747)	-29.5%	13 450
Computer Equipment	1 980	19 670	19 670	-	10 711	(10 711)	-100.0%	19 670
Computer Equipment	1 980	19 670	19 670	-	10 711	(10 711)	-100.0%	19 670
Furniture and Office Equipment	98	4 520	4 520	109	2 717	(2 607)	-96.0%	4 520
Furniture and Office Equipment	98	4 520	4 520	109	2 717	(2 607)	-96.0%	4 520
Machinery and Equipment	1 574	2 665	2 665	57	1 567	(1 510)	-96.4%	2 665
Machinery and Equipment	1 574	2 665	2 665	57	1 567	(1 510)	-96.4%	2 665
Total Capital Expenditure on renewal of existing assets	15 658	40 305	40 305	4 337	20 912	(16 575)	-79.3%	40 305

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
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	15 702	13 924	13 304	6 351	7 761	(1 409)	-18.2%	13 304
Operational Buildings	15 702	13 924	13 304	6 351	7 761	(1 409)	-18.2%	13 304
Municipal Offices	15 702	13 924	13 304	6 351	7 761	(1 409)	-18.2%	13 304
Total Repairs and Maintenance Expenditure	15 702	13 924	13 304	6 351	7 761	(1 409)	-18.2%	13 304

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
R thousands								
Depreciation by Asset Class/Sub-class								
Other assets	47 771	51 190	36 367	33 554	30 611	2 943	9.6%	36 367
Operational Buildings	47 771	51 190	36 367	33 554	30 611	2 943	9.6%	36 367
Municipal Offices	47 771	51 190	36 367	33 554	30 611	2 943	9.6%	36 367
Total Depreciation	47 771	51 190	36 367	33 554	30 611	2 943	9.6%	36 367

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

Table F1 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-
T transfers recognised - operational	19 437	44 500	44 500	10 299	25 435	(15 136)	-59.5%	44 500
Other own revenue	81 202	75 665	72 165	47 825	40 069	7 756	19.4%	72 165
Total Revenue (excluding capital transfers and contributions)	100 639	120 165	116 665	58 124	65 505	(7 380)	-11.3%	116 665
Employee costs	4 165	4 500	4 500	2 521	2 485	36	1.4%	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	187	385	(198)	-51.4%	675
T transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	94 552	111 849	110 859	55 091	62 032	(6 941)	-39.3%	110 849
Total Expenditure	99 676	120 165	116 665	58 124	65 322	(7 198)	-11.0%	116 665
Surplus/(Deficit)	963	-	-	-	183	(183)	-100.0%	-
T transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
T transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	963	-	-	-	183	(183)	-100.0%	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	963	-	-	-	183	(183)	-100.0%	-
Financial position								
Total current assets	33 974	31 361	31 361	59 308				31 361
Total non current assets	-	-	-	-				-
Total current liabilities	39 924	38 275	38 275	65 258				38 275
Total non current liabilities	-	-	-	-				-
Community wealth/Equity	(5 950)	(6 913)	(6 913)	(5 950)				(6 913)
Cash flows								
Net cash from (used) operating	2 040	2 509	2 509	22 268	11 931	10 337	86.6%	2 509
Net cash from (used) investing	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	7 454	10 430	10 430	29 722	19 851	9 871	49.7%	10 430

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
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	56 547	52 184	48 184	31 122	29 624	1 498	5.1%	48 184
Licence and permits	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-
Operational Revenue	22 731	22 481	22 981	10 671	9 870	801	8.1%	22 981
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	19 437	44 500	44 500	10 299	25 435	(15 136)	-59.5%	44 500
Interest	1 924	1 000	1 000	650	575	75	13.0%	1 000
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains- Services in Kind Received	-	-	-	5 382	-	5 382	100.0%	-
Discontinued Operations	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	100 639	120 165	116 665	58 124	65 505	(7 380)	-11.3%	116 665
Expenditure By Type								
Employee related costs	4 165	4 500	4 500	2 521	2 485	36	1.4%	4 500
Remuneration of board members	428	640	640	326	420	(94)	-22.5%	640
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	531	3 175	665	187	385	(198)	-51.4%	675
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	60 472	73 024	71 981	35 517	44 462	(8 945)	-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	14 192	17 570	(3 379)	-19.2%	38 868
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Total Expenditure	99 676	120 165	116 665	58 124	65 322	(7 198)	-11.0%	116 665
Surplus/(Deficit)	963	-	-	-	183	(183)	-100.0%	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	963	-	-	-	183	(183)	-100.0%	-
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	963	-	-	-	183	(183)		-

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
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	7 454	10 430	10 430	29 722	10 430
Trade and other receivables from exchange transactions	7 254	10 093	10 093	8 432	10 093
Receivables from non-exchange transactions	16 266	8 002	8 002	18 154	8 002
Current portion of non-current receivables	3 000	2 837	2 837	3 000	2 837
Inventory	-	-	-	-	-
VAT	-	-	-	-	-
Other current assets	-	-	-	-	-
Total current assets	33 974	31 361	31 361	59 308	31 361
Non current assets					
Investments	-	-	-	-	-
Investment property	-	-	-	-	-
Property, plant and equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Living and non-living resources	-	-	-	-	-
Heritage assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
Total non current assets	-	-	-	-	-
TOTAL ASSETS	33 974	31 361	31 361	59 308	31 361
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	-	-	-	-	-
Consumer deposits	-	-	-	-	-
Trade and other payables from exchange transactions	29 389	38 275	38 275	65 258	38 275
Trade and other payables from non-exchange transactions	9 478	-	-	-	-
Provision	-	-	-	-	-
VAT	1 057	-	-	-	-
Other current liabilities	-	-	-	-	-
Total current liabilities	39 924	38 275	38 275	65 258	38 275
Non current liabilities					
Financial liabilities	-	-	-	-	-
Provision	-	-	-	-	-
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Total non current liabilities	-	-	-	-	-
TOTAL LIABILITIES	39 924	38 275	38 275	65 258	38 275
NET ASSETS	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)
Reserves	-	-	-	-	-
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	(5 950)	(6 913)	(6 913)	(5 950)	(6 913)

Table F5 Monthly Budget Statement – Cash Flow

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	63 861	71 004	67 504	64 493	51 817	12 676	24.5%	67 504
Transfers and Subsidies - Operational	19 437	44 500	44 500	10 517	25 435	(14 918)	-58.7%	44 500
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(82 934)	(112 994)	(109 494)	(52 742)	(65 322)	12 580	-19.3%	(109 494)
Interest	1 675	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	2 040	2 509	2 509	22 268	11 931	10 337	86.6%	2 509
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	2 040	2 509	2 509	22 268	11 931	10 337	86.6%	2 509
Cash/cash equivalents at the beginning of year	5 414	7 920	7 920	7 454	7 920	(467)	-5.9%	7 920
Cash/cash equivalents at the end of year	7 454	10 430	10 430	29 722	19 851	9 871	49.7%	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
Revenue items			
Rental from Fixed Assets	1 498	The variance is due to more, as well as higher turnover events being hosted than initially anticipated.	No remedial action required.
Operational Revenue	801	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	(15 136)	The variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Interest	75	The variance is due to the favourable bank account balance of the entity.	No remedial action required.
Expenditure items			
Employee related costs	36	Immaterial variance.	No remedial action required.
Remuneration of board members	(94)	The variance is attributable to only the scheduled Board and sub-committee meetings being held during the first and second quarters.	No remedial action required.
Inventory consumed	(198)	The variance is due to significant fuel savings, due to no load-shedding experienced during the preceeding months.	No remedial action required.
Contracted services	(8 945)	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	(3 379)	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.
Cash flow items			
Other revenue	12 676	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	(14 918)	The positive variance is due to the entity generating sufficient revenue to supplement its operational expenditure.	No remedial action required.
Suppliers and employees	12 580	The variance is due to timing of expenditure, as well as savings realised across various cost elements as illustrated above.	No remedial action required.

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Interest Rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands						
Nedbank - Commercial Account 1 - 1151 570 605	0%	26 483	137	-	1 129	27 749
Nedbank - Commercial Account 2 - 1151 570 613	0%	1 972	-	-	-	1 972
Total investments		28 455	137	-	1 129	29 721

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	428	640	640	326	420	(94)	-22.5%	640
Sub Total - Board Members of Entities	428	640	640	326	420	(94)	-22.5%	640
% increase		49.6%	49.6%					49.6%
Senior Managers of Entities								
Basic Salaries and Wages	4 165	4 500	4 500	2 521	2 485	36	1.4%	4 500
Sub Total - Senior Managers of Entities	4 165	4 500	4 500	2 521	2 485	36	1.4%	4 500
% increase		8.0%	8.0%					8.0%
Other Staff of Entities								
Basic Salaries and Wages	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-
% increase		-	-					-
Total Municipal Entities remuneration	4 593	5 140	5 140	2 847	2 905	(59)	-2.0%	5 140
Unpaid salary, allowances & benefits in arrears:	-	-	-	-	-	-	-	-

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2024/25	Current Year 2025/26						
	Provisional Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	30 001	29 886	29 886	16 885	17 434	(549)	-3.1%	29 886
Sport and Recreation Facilities	30 001	29 886	29 886	16 885	17 434	(549)	-3.1%	29 886
<i>Indoor Facilities</i>	30 001	29 886	29 886	16 885	17 434	(549)	-3.1%	29 886
Total Repairs and Maintenance Expenditure	30 001	29 886	29 886	16 885	17 434	(549)	-3.1%	29 886

Table SF7 Entity monthly actuals & revised targets

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands															
Cash Receipts By Source															
Rental of facilities and equipment	1 329	3 115	7 499	2 928	2 380	4 710	9 162	2 307	7 148	2 457	2 707	6 442	52 184	56 583	61 057
Interest earned - external investments	43	67	74	87	92	137	150	100	100	100	-	50	1 000	1 045	1 092
Transfers and Subsidies - Operational	1 490	1 599	98	-	7 209	254	(133)	5 782	1 136	5 632	5 482	15 950	44 500	44 500	44 500
Other revenue	4 939	6 816	2 250	4 801	2 462	11 963	(510)	444	444	444	444	(20 180)	14 319	23 444	24 574
Cash Receipts by Source	7 800	11 597	9 921	7 816	12 142	17 064	8 670	8 634	8 828	8 634	8 634	2 263	112 004	125 572	131 223
Cash Payments by Type															
Employee related costs	336	336	336	336	336	496	345	375	375	375	375	479	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	244	244	244	244	2 012	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	6 006	6 040	6 006	6 006	9 949	69 524	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	2 009	2 009	2 009	2 009	9 427	31 655	40 572	42 398
Cash Payments by Type	5 720	5 978	8 840	6 646	10 162	7 993	7 404	8 634	8 828	8 634	8 634	22 022	109 494	125 572	131 223
NET INCREASE/(DECREASE) IN CASH HELD	2 080	5 619	1 082	1 169	1 980	9 071	1 266	-	-	-	-	(19 759)	2 509	-	-
Cash/cash equivalents at the month/year begin:	7 454	9 534	15 153	16 235	17 404	19 384	28 456	29 722	29 722	29 722	29 722	29 722	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	29 722	29 722	29 722	29 722	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 **January 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: 2026.02.05 15:31:08 +02'00'

Date -----


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

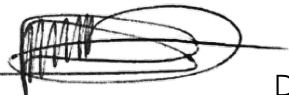
Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature  Date 10 February 2026

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature  Date 10 February 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 February 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 **January 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: 2026.02.10
18:19:20 +02'00'

Gina Woodburn

Accounting officer

**Fairoza
Parker** Digitally signed by
Fairoza Parker
Date: 2026.02.10
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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)

JANUARY 2026 (2026 M07)

**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	1 834 613 522	315 285 871	-19 392 959	2 130 506 434	981 106 481	178 666 774	-11 243 380	1 148 529 874	961 020 952	190 102 153	-11 976 068	1 139 147 037	-9 382 837
Finance: CS & H	4 040 209	270 703	-4 101 101	209 812	2 294 771	153 871	-2 332 979	115 663	2 215 483	205 634	-2 421 121	-4	-115 668
HR Business Partner: CS & H	8 674 785	970 139	-9 148 731	496 193	5 151 770	547 182	-5 435 316	263 635	5 098 239	615 156	-5 713 400	-4	-263 639
Library & Information Services	565 775 987	175 896 545	-2 892 996	738 779 537	330 831 180	98 713 295	-1 687 581	427 856 894	328 179 501	107 390 198	-1 687 581	433 882 118	6 025 224
Management: Community Services & Health	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning & Development & PMO	58 995 189	75 621 030	-113 952 937	20 663 282	34 945 795	41 468 406	-63 783 058	12 631 143	34 869 151	42 313 241	-65 726 244	11 456 148	-1 174 995
Recreation & Parks	2 034 739 616	2 002 771 707	-1 080 303 783	2 957 207 541	1 132 953 907	1 096 854 148	-541 986 650	1 687 821 405	1 102 639 779	1 178 604 997	-593 258 806	1 687 985 969	164 564
Community, Arts & Culture Development	325 834 748	272 948 822	-151 843 880	446 939 690	156 942 157	151 672 401	-83 912 472	224 702 086	157 037 006	152 686 376	-86 297 737	223 425 645	-1 276 440
Support Services: CS & H	19 363 369	8 473 024	-26 566 322	1 270 070	11 777 820	4 898 582	-15 889 596	786 806	12 471 879	5 169 803	-17 634 697	6 985	-779 821
Community Services & Health	4 852 037 425	2 852 237 842	-1 408 202 709	6 296 072 559	2 656 003 879	1 572 974 659	-726 271 033	3 502 707 506	2 603 531 989	1 677 087 559	-784 715 654	3 495 903 894	-6 803 612
Citizen Interface	332 722 907	214 820 707	-417 366 726	130 176 887	170 668 808	117 297 067	-227 003 407	60 962 469	176 560 115	114 134 690	-274 696 926	15 997 879	-44 964 589
Executive & Councillor Supprt Operations	354 846 651	472 970 738	-773 536 719	54 280 669	198 892 759	267 640 554	-439 378 703	27 154 609	193 861 985	277 372 879	-451 464 697	19 770 168	-7 384 442
Facilities Management	677 951 693	610 879 985	-795 084 013	493 747 665	324 072 119	347 456 138	-464 075 666	207 452 591	332 326 116	363 441 284	-460 567 251	235 200 148	27 747 557
Finance: CS	11 683 215	2 356 372	-12 479 929	1 559 658	3 358 964	1 297 520	-5 134 119	-477 635	4 538 781	1 444 778	-5 411 638	571 921	1 049 556
Fleet Management	461 277 125	287 076 926	-599 377 482	148 976 569	249 785 876	161 612 607	-341 720 687	69 677 796	294 496 524	164 563 275	-290 849 422	168 210 377	98 532 581
HR Business Partner: CS	6 800 342	1 545 225	-7 540 944	804 623	4 018 085	847 551	-4 333 652	531 984	3 952 011	945 994	-4 612 679	285 326	-246 658
Human Resources	466 164 935	106 716 267	-410 312 126	162 569 076	248 365 666	59 591 111	-239 948 356	68 008 420	238 837 831	59 343 357	-238 250 913	59 930 275	-8 078 145
Corporate Digital Governance	26 092 539	6 844 794	-31 498 248	1 439 085	14 939 668	3 901 689	-17 938 334	903 023	14 734 965	5 015 249	-19 750 216	-3	-903 025
Information Systems & Technology	1 605 933 948	429 875 578	-1 902 680 578	133 129 248	913 965 265	265 201 673	-1 099 418 037	79 748 901	930 219 493	255 488 562	-1 147 786 227	37 921 828	-41 827 074
Management: Corporate Services	19 759 291	105 244 283	-123 958 900	1 044 674	7 248 670	57 576 798	-64 256 515	568 953	4 947 927	56 139 539	-61 062 988	24 479	-544 473
Project Management Office: CS	19 469 611	1 769 493	-20 260 076	979 027	11 280 618	991 742	-11 638 858	633 502	10 567 762	1 070 904	-11 638 666	0	-633 502
Support Services: CS	7 686 134	1 465 016	-8 204 613	946 537	4 408 876	818 645	-4 731 187	496 334	4 338 052	897 790	-4 946 159	289 683	-206 652
Corporate Services	3 990 388 391	2 241 565 682	-5 102 300 356	1 129 653 717	2 151 005 374	1 284 233 095	-2 919 577 522	515 660 948	2 209 381 562	1 299 858 300	-2 971 037 781	538 202 081	22 541 133
Economic Development & Investment	324 129 221	178 498 627	-34 679 446	467 948 402	172 673 743	96 742 369	-18 204 699	251 211 413	189 312 315	90 270 538	-17 115 084	262 467 769	11 256 356
Finance: EG	8 991 823	5 849 191	-14 387 323	453 691	5 330 240	3 185 621	-8 246 949	268 912	5 252 209	3 118 070	-8 370 279	0	-268 912
HR Business Partner: EG	3 187 734	4 678 608	-7 698 910	167 432	1 892 212	2 518 378	-4 312 355	98 235	1 744 162	2 433 433	-4 177 595	0	-98 235
Management: Economic Growth	34 198 556	115 415 744	-147 566 327	2 047 973	17 481 366	62 691 949	-76 923 085	3 250 229	12 476 448	60 898 260	-73 374 707	1	-3 250 229
Project Management Office: EG	14 602 341	4 669 320	0	19 271 661	7 866 166	2 506 369	0	10 372 535	7 804 131	2 426 281	0	10 230 412	-142 123
Property Transactions	325 766 354	136 901 491	-17 361 150	445 306 694	155 858 672	73 415 072	-9 925 838	219 347 905	162 771 654	75 527 955	-10 389 350	227 910 259	8 562 354
Strategic Assets	116 447 737	88 949 761	-15 965 351	189 432 148	61 192 117	49 190 453	-8 909 875	101 472 696	56 552 634	49 664 726	-9 417 468	96 799 892	-4 672 804
Support Services: EG	5 469 635	4 476 785	-9 670 892	275 528	3 210 375	2 400 561	-5 449 223	161 712	3 113 304	2 316 687	-5 429 991	0	-161 712
Economic Growth	832 793 401	539 439 527	-247 329 398	1 124 903 530	425 504 891	292 650 771	-131 972 025	586 183 638	439 026 857	286 655 951	-128 274 474	597 408 333	11 224 696
Communications	110 548 415	49 937 943	-129 882 645	30 603 714	56 889 168	28 041 787	-72 579 610	12 351 345	55 955 318	26 865 462	-68 211 531	14 609 250	2 257 905
Corp Project Programme & Portfolio Mngmt	223 931 055	41 376 712	-157 362 616	107 945 151	123 295 341	23 629 968	-88 156 773	58 768 535	125 957 697	24 031 557	-91 592 243	58 397 010	-371 525
Finance: FPR	9 901 664	744 287	-10 146 796	499 156	5 757 235	426 851	-5 893 848	290 238	5 681 089	494 593	-6 175 682	0	-290 238
HR Business Partner: FPR	4 916 131	500 595	0	5 416 726	2 928 191	288 629	0	3 216 820	2 936 181	346 545	0	3 282 726	65 906
Management: Future Planning & Resilience	8 694 415	88 479 542	-96 858 866	315 091	4 989 019	48 014 333	-52 905 508	97 844	3 739 857	46 525 271	-50 115 407	149 721	51 877
Organisational Effectiveness & Innovation	82 063 664	21 631 436	-68 342 587	35 352 512	32 645 574	12 088 949	-31 987 059	12 747 465	33 777 898	11 999 763	-34 595 073	11 182 588	-1 564 876
Organisational Performance Management	59 364 820	22 273 426	-55 744 975	25 893 272	31 315 422	12 353 776	-30 552 190	13 117 008	30 105 498	12 333 558	-30 726 650	11 712 406	-1 404 602
Policy & Strategy	71 051 993	22 807 014	-60 589 257	33 269 749	38 729 602	12 671 301	-33 087 307	18 315 597	36 752 062	12 663 791	-32 259 369	17 156 484	-1 157 113
Risk & Resilience	38 484 882	20 459 831	-41 545 906	17 398 808	23 016 053	11 317 071	-23 688 057	10 645 068	22 366 710	11 166 612	-23 917 681	9 615 640	-1 029 427
Support Services: FPR	15 756 134	2 195 115	0	17 951 249	9 205 295	1 258 124	0	10 463 419	9 171 845	1 423 624	0	10 595 470	132 051
Future Planning & Resilience	624 713 174	270 405 900	-620 473 647	274 645 427	328 770 901	150 090 788	-338 850 351	140 011 338	326 444 155	147 850 776	-337 593 636	136 701 294	-3 310 044
Electricity Generation & Distribution	22 069 593 919	4 989 100 083	-1 716 290 393	25 342 403 609	11 531 237 276	2 901 039 899	-1 008 344 766	13 423 932 410	11 350 329 992	2 865 763 136	-973 603 450	13 242 489 678	-181 442 732
Management: Energy	12 494 154	99 114 834	-111 899 567	-290 578	6 369 164	53 973 422	-60 767 478	-424 892	5 301 195	48 361 121	-53 656 316	6 000	430 892
Sustainable Energy Markets	108 002 993	195 584 290	-105 363 770	198 223 513	67 462 629	111 080 114	-61 549 853	116 992 890	43 809 505	86 251 942	-42 032 408	88 029 038	-28 963 852
Energy	22 190 091 066	5 283 799 207	-1 933 553 730	25 540 336 544	11 605 069 069	3 066 093 435	-1 130 662 097	13 540 500 407	11 399 440 692	3 000 376 198	-1 069 292 174	13 330 524 716	-209 975 691
Expenditure	62 862 629	34 793 266	-94 034 348	3 621 547	37 112 430	19 823 057	-54 928 920	2 006 568	36 090 274	20 116 703	-56 204 064	2 913	-2 003 654
Cape Town Stadium	117 533 246	31 783 668	0	149 316 914	65 893 578	18 156 518	0	84 050 096	76 962 213	16 715 592	0	93 677 805	9 627 709
Budgets	1 521 948 569	1 693 275 204	-78 095 826	3 137 127 947	749 679 415	985 292 181	-42 997 961	1 691 973 635	660 268 042	990 369 434	-43 718 866	1 606 918 609	-85 055 025
Finance: Finance	6 109 472	8 003 640	-13 715 878	397 234	3 583 624	4 487 671	-7 890 823	180 472	3 439 107	4 452 843	-7 891 950	0	-180 472
Grant Funding	38 416 370	53 538 978	-47 718 554	44 236 794	23 343 467	31 347 701	-28 357 863	26 333 304	22 371 059	31 540 515	-28 381 466	25 530 107	-803 197
HR Business Partner: Finance	11 031 087	9 792 390	-15 946 017	4 877 460	6 613 335	5 510 226	-9 222 924	2 900 638	6 523 278	5 557 84			

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

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Forensic Services	65 403 769	5 716 800	-67 721 269	3 399 300	35 546 385	3 290 907	-37 232 504	1 604 787	29 566 662	3 077 324	-32 643 986	0	-1 604 787
Internal Audit	82 615 269	16 004 888	-94 272 234	4 347 923	49 426 334	9 349 752	-56 178 089	2 597 997	48 318 058	10 009 013	-58 327 080	-9	-2 598 006
Legal Services	264 091 734	140 796 295	-391 137 863	13 750 166	142 096 914	73 427 300	-207 743 854	7 780 360	150 779 605	88 066 897	-238 780 207	66 295	-7 714 065
Management: City Manager	44 751 348	159 085 975	-201 492 440	2 344 882	15 125 525	86 800 969	-101 014 979	911 516	12 782 285	80 380 605	-91 662 618	1 500 272	588 757
Office of the Mayor	75 745 980	16 303 340	-66 714 131	25 335 189	36 802 822	9 634 807	-35 961 453	10 476 176	35 418 683	10 182 752	-41 017 291	4 584 144	-5 892 033
Ombudsman	19 473 634	3 720 697	-22 171 608	1 022 724	11 451 973	2 131 256	-12 982 146	601 083	11 569 418	2 291 119	-13 860 537	0	-601 083
Office of the City Manager	552 081 734	341 627 995	-843 509 546	50 200 184	290 449 954	184 634 991	-451 113 025	23 971 920	288 434 712	194 007 709	-476 291 718	6 150 703	-17 821 217
Capital Programs & Projects: S&S	25 204 658	4 086 204	0	29 290 862	13 627 352	2 366 122	0	15 993 474	11 346 838	2 483 984	0	13 830 823	-2 162 652
Disaster Management Risk Centre	95 877 223	111 201 084	-627 837	206 450 470	53 460 241	61 077 932	-301 104	114 237 069	52 440 560	53 899 963	-363 160	105 977 363	-8 259 706
Emergency Policing Incident Control	143 529 087	60 004 186	-195 647 860	7 885 412	72 961 311	33 571 953	-102 810 784	3 722 479	51 415 455	30 323 172	-81 521 935	216 692	-3 505 787
Events	189 573 144	88 094 979	-11 784 158	265 883 964	85 282 473	48 017 690	-8 314 975	124 985 188	82 486 725	41 833 542	-8 227 821	116 092 446	-8 892 742
Finance: S&S	6 801 272	1 001 191	-7 434 893	367 571	3 848 828	578 807	-4 356 370	71 265	3 834 626	649 621	-4 484 248	0	-71 265
Fire Services	911 686 531	308 447 899	-13 648 535	1 206 485 895	492 811 084	175 460 325	-7 888 685	660 382 725	474 014 119	144 980 613	-8 287 873	610 706 859	-49 675 867
HR Business Partner: S&S	7 784 480	800 794	-8 126 731	458 544	4 385 931	458 106	-4 670 916	173 121	4 249 895	526 485	-4 776 379	0	-173 121
Management: Safety & Security	76 170 518	183 575 877	-252 413 376	7 333 019	36 613 145	102 985 508	-137 025 338	2 573 315	12 074 450	101 188 060	-113 262 511	0	-2 573 315
Metropolitan Police Services	977 854 140	354 694 583	-61 743 248	1 270 805 475	519 553 242	198 203 753	-25 914 791	691 842 204	499 150 175	184 947 987	-35 466 813	648 631 349	-43 210 855
Public Emergency Communications Centre	57 933 412	86 986 701	-141 445 852	3 474 262	32 466 335	47 381 696	-79 685 770	162 261	33 578 259	40 303 742	-73 882 000	0	-162 261
Public Safety	4 181 354 305	912 381 357	-235 159 474	4 858 576 189	2 487 180 303	501 318 738	-123 886 800	2 864 612 241	2 385 259 547	504 291 001	-117 420 010	2 772 130 537	-92 481 704
Support Services: S&S	39 437 428	8 521 464	-40 590 050	7 368 842	23 179 936	4 896 272	-24 204 891	3 871 316	22 772 162	4 552 034	-23 517 518	3 806 677	-64 639
Safety & Security	6 713 206 198	2 119 796 321	-968 622 013	7 864 380 506	3 825 370 181	1 176 316 902	-519 060 423	4 482 626 660	3 632 622 811	1 109 980 203	-471 210 268	4 271 392 745	-211 233 915
Development Management	416 623 671	117 233 041	0	533 856 712	243 034 743	66 520 357	0	309 555 100	238 685 921	69 470 752	0	308 156 673	-1 398 427
Environmental Management	709 852 572	243 092 882	-279 103	952 666 351	327 108 958	138 688 384	-90 867	465 706 474	312 042 098	132 602 580	-209 381	444 435 298	-21 271 176
Finance: SP & E	16 570 252	4 764 028	-20 471 304	862 975	8 494 774	2 735 569	-10 829 663	400 679	8 112 969	2 864 980	-10 977 949	0	-400 679
HR Business Partner: SP & E	3 987 769	1 870 197	-5 657 679	200 287	2 250 958	1 056 563	-3 194 441	113 080	2 148 303	1 199 462	-3 347 765	0	-113 080
Managmnt: Spatial Planning & Environment	18 425 124	111 396 063	-128 900 645	920 542	11 569 394	61 174 591	-72 673 243	70 742	6 077 278	60 000 013	-66 077 291	-1	-70 743
Project Management Office: SP & E	11 390 766	2 427 903	-13 245 716	572 953	6 871 413	1 374 739	-7 910 044	336 108	6 836 281	1 537 052	-8 373 334	0	-336 108
Support Services: SP & E	11 771 204	2 241 339	-13 419 433	593 110	6 764 767	1 269 414	-7 693 210	340 971	5 999 347	1 433 090	-7 432 437	0	-340 971
Urban Planning & Design	160 376 231	35 263 891	0	195 640 122	88 068 101	20 028 658	0	108 096 759	87 366 430	21 041 688	0	108 408 118	311 359
Urban Regeneration	659 941 213	62 055 521	0	721 996 734	358 399 826	34 671 259	0	393 071 085	356 262 072	33 843 388	0	390 105 460	-2 965 626
Spatial Planning & Environment	2 008 938 800	580 344 866	-181 973 880	2 407 309 785	1 052 562 935	327 519 533	-102 391 469	1 277 690 999	1 023 530 699	323 993 006	-96 418 157	1 251 105 548	-26 585 451
Finance: Transport	27 905 086	2 469 116	-28 520 215	1 853 987	10 554 952	1 408 984	-11 226 913	737 023	8 775 627	1 643 055	-9 877 988	540 693	-196 330
Management: Urban Mobility	15 911 848	153 256 838	-168 575 617	593 069	8 378 687	85 391 236	-92 984 778	785 145	7 258 478	84 516 842	-91 775 321	0	-785 145
Public Transport	1 828 479 254	243 450 890	-104 004 762	1 967 925 383	1 044 448 824	156 120 865	-76 851 906	1 123 717 783	888 999 773	144 308 209	-66 984 907	966 323 075	-157 394 708
Roads Infrastructure Management	2 031 939 631	442 144 124	0	2 474 083 756	1 100 791 126	254 683 761	0	1 355 474 886	1 034 506 796	248 564 037	0	1 283 070 833	-72 404 053
Transport Infrastructure Implementation	2 204 657 924	143 095 153	-47 738 715	2 300 014 361	960 751 033	80 816 697	-28 290 313	1 013 277 417	787 995 569	84 404 765	-32 169 784	840 230 550	-173 046 867
Transport Planning & Network Management	355 751 333	139 451 005	-20 018 472	475 183 866	184 705 573	77 568 635	-11 781 042	250 493 167	192 762 151	79 212 696	-12 062 328	259 912 520	9 419 353
Transport Shared Services	212 798 258	143 489 401	-168 013 234	188 274 425	100 857 534	79 356 206	-93 705 850	86 507 891	121 295 228	82 238 210	-95 300 747	108 232 691	21 724 800
Urban Mobility	6 677 443 334	1 267 356 527	-536 871 015	7 407 928 846	3 410 487 730	735 346 383	-314 840 801	3 830 993 312	3 041 593 622	724 887 814	-308 171 073	3 458 310 363	-372 682 950
Finance & Capital Implementation	52 089 367	14 340 080	-44 627 269	21 802 178	25 397 938	8 161 654	-21 975 391	11 584 201	24 434 589	7 500 384	-22 984 366	8 950 608	-2 633 594
HR Business Partner: UWM	6 448 186	1 098 598	-7 200 706	346 078	3 937 562	635 013	-4 353 270	219 305	3 543 965	712 665	-4 256 630	0	-219 305
Integrated Planning & Waste Strategy	69 652 685	67 365 443	-126 861 129	10 156 999	38 855 290	37 205 446	-70 157 847	5 902 889	36 688 914	37 645 290	-70 646 442	3 687 761	-2 215 128
Management: Urban Waste Management	28 421 890	85 236 840	-112 231 124	1 427 606	15 101 928	46 085 917	-60 281 011	906 834	14 489 281	44 723 204	-59 212 485	0	-906 834
Public Empowerment & Development	82 673 093	79 763 794	-96 235 746	66 201 141	36 670 329	44 550 405	-47 005 332	34 215 401	27 523 938	41 114 210	-35 510 054	33 128 094	-1 087 307
Support Services: UWM	119 890 864	13 785 950	-131 880 999	1 795 814	66 126 281	7 962 721	-74 150 455	-61 452	68 346 380	8 511 299	-76 857 678	0	61 453
Waste Services	3 627 284 400	2 764 650 403	-882 326 254	5 509 608 549	2 005 664 766	1 527 894 307	-505 125 347	3 028 433 726	1 951 961 262	1 532 967 185	-499 721 557	2 985 206 890	-43 226 837
Urban Waste Management	3 986 460 484	3 026 241 108	-1 401 363 228	5 611 338 364	2 191 754 093	1 672 495 464	-783 048 652	3 081 200 904	2 126 988 328	1 673 174 237	-769 189 212	3 030 973 353	-50 227 551
Bulk Services	3 530 393 506	2 251 766 773	-576 914 424	5 205 245 855	1 713 910 385	1 297 708 507	-326 254 301	2 685 364 591	1 626 633 844	1 287 578 967	-341 798 325	2 572 414 485	-112 950 106
Commercial Services	886 468 598	644 413 911	-595 530 110	935 352 400	410 120 963	374 271 277	-344 211 787	440 180 453	329 391 119	382 395 518	-354 638 039	357 148 598	-83 031 855
Communication & Partnership	29 974 581	19 643 358	0	49 617 939	14 259 637	10 954 164	0	25 213 801	13 142 228	10 427 987	0	23 570 215	-1 643 586
Distribution Services	10 264 590 906	4 245 453 396	-439 307 235	14 070 737 067	5 082 079 183	2 425 121 741	-253 185 649	7 254 015 274	5 185 582 971	2 438 548 427	-264 325 032	7 359 806 366	105 791 092
HR Business Partner: W & S	42 771 860	35 467 232	-62 799 143	15 439 949	24 036 748	19 568 318	-35 123 511	8 481 556	22 285 848	18 408 165	-34 167 131	6 526 882	-1 954 674
Management: Water & Sanitation	6 441 663	104 598 544	-110 707 910	332 298	3 904 407	57 069 032	-60 774 204	199 235	2 992 650	51 465 852	-54 458 502	0	-199 235